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AUDITING, 11E prepares readers for the challenging responsibilities faced in the public accounting profession. This casebook stresses the people aspect

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of independent audits. Readers learn how to avoid audit failures most often due to client personnel who intentionally subvert an audit or auditors who fail to carry out their

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responsibilities. A detailed review of problem audits helps readers recognize the red flags common to failed audits. Discussing and dissecting these challenges prepares

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readers to handle potential problematic situations in their own professional careers. Readers also acquire a higher-level understanding of auditing standards,

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ethical principles, audit procedures, and other issues related to independent auditing. By studying these topics in a real-world context, readers achieve a more in-

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depth, intuitive
comprehension of auditing
fundamentals, which
translates into improved
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The text is designed to

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provide flexibility for instructors; the 12 chapters focus on the auditing process while the eight modules provide additional topics that can be taught at the

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instructor's discretion
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for details, and understanding the big picture are indispensable to effective auditing. The author team of Louwers, Ramsay, Sinason, Strawser, and Thibodeau has dedicated years of experience in the auditing field to this new edition of Auditing & Assurance Services, supplying the necessary

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foundation for the appreciation of*

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auditing practice. This Revised ISA edition is entirely up to date with changes post-Enron, with new international auditing standards and IFRS replacing UK accounting standards for the first time. With the aid of numerous examples, case studies and questions, The Audit Process: Principles, Practice and Cases

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provides a realistic and thought-provoking insight into the individual components of the auditing process in the context of the entire audit. A major strength of the book is its questioning approach, designed to encourage the student to interact with the material. As we begin the new year, this title is

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currently the most up-to-date auditing textbook on the market, covering all of the latest pronouncements through the end of 2011. The book's unique organization presents the auditing process in twelve concise chapters, with eight flexible, independent modules designed to be integrated into the course

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entirely at the instructor's discretion.

Perhaps most importantly, this title is the only book on the market to fully integrate the Codification of the New Clarity Standards (including new section #'s) issued by the Auditing Standards Board. As these standards will be effective for year-end audits after December 15, 2012,

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they will be covered on the CPA exam beginning in July 2013, when many current students will be taking the CPA exam after completing 150 hours of coursework. In addition, the Louwers book also brings the real world into the classroom through the addition of extensive Auditing Insights involving real

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issues facing today's professionals as well as the updated Apollo Shoes Casebook, the only stand-alone fraud audit case on the market (available on the book's website, www.mhhe.com/louwers5e). Throughout the revised text, the Louwers author team has updated each chapter to include the

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latest pronouncements, technology and case material for your auditing classes: This edition has fully integrated the eight new standards adopted by the PCAOB. And, most importantly, the risk assessment chapter was restructured to incorporate the exacting risk assessment process as outlined in the new PCAOB

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risk standards. The book has fully integrated the latest updates from the International Standards of Auditing (ISAs) and the Auditing Standards Board (ASB). Each chapter now begins with a list of the AU/ISA Sections that are covered from the Codification of Statements on Auditing Standards

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published by the AICPA and the list of PCAOB Auditing Standards covered in that chapter. This edition incorporates the major changes to the structure and the content of the auditing section of the CPA examination for 2011 and has been designed to provide multiple opportunities for students to practice

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questions that they will encounter on the CPA exam. Each chapter has an abundance of multiple choice questions. In addition, to provide experience with the task-based exam approach, Kaplan CPA Simulations are included in the text problem material and are also accessible at www.mhhe.com/louwers5e. These

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multiple choice questions and simulations allow the student to gain skills and pick up additional knowledge for success on the CPA Examination. The education version of ACL software is included free with the book. Exercises for use with the ACL software are available on the book's website. The book is also

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crisis of 2007–2008 to present-day issues and challenges related to significant estimation uncertainty, understanding the auditor's responsibility related to fraud, maintaining a clear perspective, probing for details,

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and understanding the big picture are indispensable to effective auditing. With the availability of greater levels of qualitative and quantitative information ("big data"), the need for technical skills and

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challenges facing today's auditor is greater than ever. The author team of Louwers, Blay, Sinason, Strawser, and Thibodeau has dedicated years of experience in the auditing field to this new edition of Auditing &

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