Auditing and Assurance Services: Understanding the Integrated Audit
Karen L. Hooks

DESCRIPTION

ABOUT THE AUTHOR


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NEW TO EDITION

The integrated audit approach in Hooks was developed concurrently with the adoption on 5/24/07 of Auditing Standard 5. It will be the only auditing text on the market this Fall published AFTER AS5.

FEATURES

• Fully integrates the integrated audit into the entire textbook by stressing to students the importance of both assessing internal controls and verifying financial statements.

• Differences between public (PCAOB) and non-public (AICPA) company audits are presented with the subject discussion. PCAOB standards are paramount throughout the text. Convergence of AICPA and international audit standards is discussed.

• Major emphasis on industry-specific risk and how that influences client acceptance and continuance.

• Organization generally follows the chronological sequence of an audit.

• Repeated coverage on controls tests, substantive tests, and the audit risk model reinforce learning.

• Review questions designed to provide comprehensive coverage at the end of each topic concept within the narrative of the text and to serve as a reading guide.

• “Auditing in Action” feature boxes are in the narrative of the textbook chapters that apply chapter-specific concepts to a set of fictional data or a real world example.

• Helpful, stand-alone appendices with review questions to allow for teaching and learning flexibility.

• Professional simulations are similar to the simulation problems students would encounter on the CPA.

• Extensive list of terms is included at the end of each chapter to help explain important concepts.

• Ethics coverage incorporated into end-of-chapter material.

• Packaged with ACL software, formerly known as Audit Command Language. ACL is a data extraction and analysis software used for fraud detection and prevention.
For additional product details, please visit https://www.wiley.com/en-us