William C. Boynton, Raymond N. Johnson

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DESCRIPTION

Known in the academic market for its clear writing style and accessibility, this extensive revision focuses on auditor decision making and the auditor's role in providing assurance about the integrity of the financial reporting system. This is particularly important in light of the recent events involving WorldCom, Enron, Xerox, Aldelphia, Tyco, Waste Management, and other recent incidents that have questioned the quality of work in the auditing profession. Intended for a junior- or senior-level course in auditing or assurance services taught at most four-year schools.

ABOUT THE AUTHOR

William C. Boynton, Ph.D., CPA received his doctorate in accounting from Michigan State University. He is professor emeritus of accounting at California Polytechnic State University at San Luis Obispo where he formerly served as dean and head of the Accounting Department. He has served on the audit staffs of two international public accounting firms. He has also served as a regional chairperson of the Auditing Section of the American Accounting Association, and on a variety of committees for the American Accounting Association and the Federation of Schools of Accountancy. He is the author or coauthor of several articles and committee reports on accounting and auditing, and has served as codirector of the American Institute of Certified Public Accountants, he has served on its Globalization Task Force and its Committees on Accounting Education, the 150-Hour Requirement, and Accounting Principles and Auditing Standards. He is a recipient of the California Society of Certified public Accountants Faculty Excellence Award.
Raymond N. Johnson, Ph.D., CPA received his doctorate in accounting from the University of Oregon. He is a professor of accounting at Portland State University where he formerly served as head of the Accounting Department, Assistant to the Vice President for Finance and Administration and Assistant to the Provost. He has served on the audit staffs of two international public accounting firms and one local firm. He also served as a consultant to the Auditing Standards Board and was a member of the AICPA Control Risk Audit Guide Task Force. Dr. Johnson currently is a member of the Oregon Board of Accountancy and he is a Past-President of the Oregon Society of CPAs, a former member of AICPA Council (the AICPA’s governing body). He led successful legislative and regulatory initiatives in Oregon to expand the pathways to earn the CPA designation. In addition, he has been an American Council on Education Fellow and an Arthur Young McClelland Moores Post-Doctoral Fellow. Dr. Johnson is the recipient of a Leadership Award from the Oregon Entrepreneurs Forum and the Earl Wantland Outstanding Business Professor at Portland State University.

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• The book includes discussion of the role of the Public Company Accounting Oversight Board (PCAOB), PCAOB Auditing Standards and a chapter feature will highlight PCAOB standards that differ from Generally Accepted Auditing Standards for private companies

• Expanded case material related to the integrated audit case, ‘Mt. Hood Furniture’ case provides a variety of databases that allow students to utilize generalized audit software (IDEA) to accomplish various audit tasks. Multiple databases allow the case to be re-used with different data from term to term.

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FEATURES

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• Written to be flexible enough that professors can cover chapters in any order they choose.

• Quality of illustrations.

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