

Knapp Contemporary Auditing Solutions

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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

modern auditing offers the reader a thorough coverage of the practice of auditing in context of auditing theory and concepts and the professional responsibilities of the independent auditor the structure of the book develops the auditing process in a logical and sequential manner enabling students to progressively consolidate their understanding of the concepts and processes without excessive detail or repetition

auditors are trained to investigate beyond appearances to determine the underlying facts in other words to look beneath the surface the recent financial crisis has made this skill even more crucial to the business community as a result of this recent crisis and of the financial statement accounting scandals that occurred at the turn of the century understanding the auditor s responsibility related to fraud maintaining a clear perspective probing 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 investigative tools for future auditors

this auditing casebook stresses the people aspect of independent audits and its purpose is to allow the reader to learn from cases based upon problem audits individuals are also exposed to the work environment of auditors by studying these cases the cases are organized into eight sections and vary in length from three to thirty pages

this new edition is written with two major objectives 1 to help students understand audit decision making and evidence

accumulation and 2 to reflect changes in the profession by integrating assurance and attestation services as well as risk issues this 6th edition introduces two new tools that practitioners use to assess risk and to identify assurance service opportunities client strategy templates and balanced scorecards

as a result of recent audit scandals such as enron and worldcom several new auditing standards have been enacted making currency one of the most important issues in this market upon publication this text will be the most up to date auditing text on the market it s been written so that it is current with all issues inherent in accounting and auditing practice particularly in public accounting firms including coverage of the creation of the public companies accounting oversight board the passage of the sarbanes oxley act and all of the major pronouncements issued by the aicpa through summer 2005 the louwers text is also a leader in fraud coverage and is accompanied by the apollo shoes casebook the only standalone fraud audit case on the market available at the book s online learning center the text is also designed to provide flexibility for instructors the twelve chapters focus on the auditing process while the eight modules provide additional topics that can be taught at the instructor s discretion without interrupting the flow of the text

prepare for the challenging responsibilities in public accounting today as knapp s contemporary auditing 12e exposes you to a variety of high risk audits numerous high profile and current cases teach you to recognize red flags common in accounting fraud including missing documents porous or nonexistent internal controls and implausible relationships between key financial statement items and financial data that are literally too good to be true you also examine the most common causes of failures in independent audits client personnel who intentionally subvert an audit or auditors who fail to follow professional responsibilities this edition discusses and dissects challenging circumstances that arise in audits to prepare you to handle problematic situations in your own career you acquire an understanding of auditing standards audit procedures and ethical principles related to independent auditing that can translate to improved performance on the cpa exam and even career success

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