

Auditing Cases



Additional Cases for the Course

◆◆◆The case readings have been developed solely as a basis for class discussion. The case readings are not intended to serve as a source of primary data or as an illustration of effective or ineffective auditing.

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◆Case

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Enron

Enron's First Few Years hi- 1985 Enron had assets along the three major stages of the supply chain of nat ural gas: production, transmission, and distribution. Natural gas was produced from deposits found underground. The natural gas was transmitted via pipe lines, or networks, of underground pipes, and sold directly either to ... [Show more content on Helpwriting.net](#) ...

02-27, August 2002, p. 7.

6 Bethany McLean and Peter Elkind, *The Smartest Guys in the Room: The Amazing Rise and Scandalous Fall of Enron* (New York: Penguin Group, 2003), p. 34.

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◆Case 6.1

Enron

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Readings and Cases in Auditing ,1983 **Cases in Auditing, with Supplemental Readings** Roy E. Baker,1969

Readings and Cases in Auditing Thomas D. Hubbard,1989-01-01 **Cases in Auditing** Professor Josephine

Maltby,1996-10-28 Cases in Auditing presents students with realistic problems in a case study format which they are required to solve by applying their knowledge of auditing theory and auditing and accounting standards The cases require the student to adapt auditing techniques to the demands of a particular situation The author believes that structuring the book in this way gives the student an appreciation of the need for the auditor to identify the key elements of a client s business and design an audit that is responsive to them The Second Edition contains updated versions of 14 of the earlier cases and adds 8 new cases covering an audit of a computerized accounting system auditor liability corporate governance environmental audit internal audit and the external auditor ethics and independence illegal acts by a client and risk and audit planning There are questions for discussion and suggestions for suitable reading for each case **Readings and Cases in**

Auditing Thomas D. Hubbard,David J. Ellison,Robert H. Strawser,1979-01-01 Readings in Auditing J. Herman

Brasseaux,John D. Edwards,1973 **Cutting Edge Internal Auditing** Jeffrey Ridley,2008-04-30 Cutting Edge Internal Auditing provides guidance and knowledge for every internal auditor encouraging each to pioneer new ground in the development of their professional practices in all risk management control and governance processes Serving as an excellent reference guide that develops a pattern of internal auditing now and for the future this book explores the concept of cutting edge internal auditing as an imaginative adventure demonstrating how this has influenced and will continue to influence the development of professionalism in internal auditing Built on the foundations of Jeffrey Ridley s extensive internal auditing experience across the public and private sectors the author uses his articles and research to explore and develop the motivations goals and categories of innovation in internal auditing today It develops and brings up to date an imaginative internal auditing model created and used by the author in the early 1980s drawing on research and guidance by The Institute of Internal Auditors Inc its Research Foundation and the Institute of Internal Auditors UK and Ireland Each chapter stands alone by focusing on an individual internal auditing theme considered from both the perspective of internal auditing and its customers to suggest an appropriate vision as a goal for every internal audit activity Each chapter also includes self assessment questions to challenge the readers understanding of its messages Companion website contains some of the author s training slides and seventy case studies many written by leading internal audit practitioners this book creates a vision for future cutting edge internal auditing Readings in Auditing James T. Johnson,1965 **Auditing Cloud**

Computing Ben Halpert,2011-07-05 The auditor s guide to ensuring correct security and privacy practices in a cloud computing environment Many organizations are reporting or projecting a significant cost savings through the use of cloud computing utilizing shared computing resources to provide ubiquitous access for organizations and end users Just as many

organizations however are expressing concern with security and privacy issues for their organization s data in the cloud Auditing Cloud Computing provides necessary guidance to build a proper audit to ensure operational integrity and customer data protection among other aspects are addressed for cloud based resources Provides necessary guidance to ensure auditors address security and privacy aspects that through a proper audit can provide a specified level of assurance for an organization s resources Reveals effective methods for evaluating the security and privacy practices of cloud services A cloud computing reference for auditors and IT security professionals as well as those preparing for certification credentials such as Certified Information Systems Auditor CISA Timely and practical Auditing Cloud Computing expertly provides information to assist in preparing for an audit addressing cloud computing security and privacy for both businesses and cloud based service providers

EBOOK: Managing Organizations Text Reading & Cases ROSENFELD, R./W,1998-11-16 EBOOK
Managing Organizations Text Reading Cases **Selected Readings in Accounting and Auditing** Mary Elizabeth Murphy,1952 **Research on Professional Responsibility and Ethics in Accounting** C. Richard Baker,2021-10-11 This edition of Research on Professional Responsibility and Ethics in Accounting explores many aspects of professional responsibility and ethics in accounting including Giving Voice to Values Whistleblowing Earnings Management and Materiality Corporate Governance: Principles, Policies and Practices: Principles, Policies and Practices A. C. Fernando,2011 The second edition of A C Fernando s bestselling Corporate Governance Principles Policies and Practices sheds light on recent corporate problems using a flexible modular format through a detailed explanation of the corporate governance mechanism and the various incentives within today s governance system while offering potential solutions in context With an emphasis on connecting corporate governance to practical management the book provides cutting edge material comprising new and unique study tools and fresh thought provoking content *The Case of the Third Auditor*, Great Britain. Treasury,1715 **Statistical Sampling and Risk Analysis in Auditing** Peter Jones,2017-07-05 This book is aimed at those with responsibilities for audit risk and control auditors of course but also finance directors audit committee members project accountants systems designers and other professionals too Working under pressure these people often need to take account of theory and best practice but strike a balance with the practical demands of their workplace This book s practical emphasis on meeting the ever changing needs of clients and auditees will benefit a wide audience by helping readers to select a suitable practical sampling approach appreciate the statistical implications evaluate the results of audit testing take account of risk and control evaluation in targeting valuable audit resources It does this by laying out the principles behind a concept and then grounding them in real life cases for the reader to work through These are accompanied by suggested solutions which while not definitive answers do provide valuable advice and guidance Finally the range of appendices including a complete copy of the statement of auditing standards SAS 430 make this book an essential resource for everyone concerned about modern auditing *Ethics and Auditing* Tom Campbell,Keith A.

Houghton,2005-06-01 Ethics and Auditing examines ethical challenges exposed by recent accounting and auditing lapses through a study of interconnected moral legal and accounting issues The book aims to engage a broad readership in the discussion of audit failure and reform With its range of intellectual and practical perspectives Ethics and Auditing provides critical analyses of auditor independence conflicts of interest self regulation the setting and enforcing of auditing standards and ethics education *Recurring Issues in Auditing (RLE Accounting)* Roy A. Chandler,J. Edwards,2014-02-05 This book gives a flavour of the issues that concerned auditing practitioners more than one hundred years ago and which retain a certain relevance to us today The material is arranged chronologically and thereby emphasizes the interconnections between the issues as well as conveying the overall depth and flavour of the debate *Catalog of Copyright Entries, Third Series* Library of Congress. Copyright Office,1965 The record of each copyright registration listed in the Catalog includes a description of the work copyrighted and data relating to the copyright claim the name of the copyright claimant as given in the application for registration the copyright date the copyright registration number etc **Audit Education** Karen Van Peursem,Elizabeth Monk,Richard M.S. Wilson,Ralph Adler,2013-09-13 Audit professionals are valued members of society and are expected to be both skilled and ethical in their decision making The role of the auditor extends far beyond that of counting beans by demanding a social and political awareness a technical knowledge ethical principles and relationship skills In addition due to the team oriented nature of the audit approach auditors require strong team building and interpersonal skills This book offers expert descriptions of and insights into how such skills and responsibilities can be inculcated in tertiary education and professional training environments Unlike other books which focus on auditing as a technical process this volume examines auditing from a teaching and learning perspective Expert contributors provide authoritative insights into an audit education which is embedded in accounting practice The book s descriptions of these insights into improving education for future audit professionals may allow the introduction of new and challenging fields of enquiry Audit Education will be of great interest to educators in tertiary institutions trainers in professional firms and key individuals in accounting professional bodies seeking to ensure their members possess acceptable levels of attainment for admission and continued membership This book was originally published as a special issue of Accounting Education an international journal

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