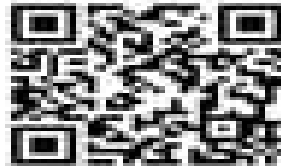


Auditing Cases



Additional Cases for the Course

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◆Case

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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.

1

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179

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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

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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

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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

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Table of Contents Readings And Cases In Auditing

1. Understanding the eBook Readings And Cases In Auditing
 - The Rise of Digital Reading Readings And Cases In Auditing
 - Advantages of eBooks Over Traditional Books
2. Identifying Readings And Cases In Auditing
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Readings And Cases In Auditing
 - User-Friendly Interface
4. Exploring eBook Recommendations from Readings And Cases In Auditing
 - Personalized Recommendations
 - Readings And Cases In Auditing User Reviews and Ratings

- Readings And Cases In Auditing and Bestseller Lists
- 5. Accessing Readings And Cases In Auditing Free and Paid eBooks
 - Readings And Cases In Auditing Public Domain eBooks
 - Readings And Cases In Auditing eBook Subscription Services
 - Readings And Cases In Auditing Budget-Friendly Options
- 6. Navigating Readings And Cases In Auditing eBook Formats
 - ePub, PDF, MOBI, and More
 - Readings And Cases In Auditing Compatibility with Devices
 - Readings And Cases In Auditing Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Readings And Cases In Auditing
 - Highlighting and Note-Taking Readings And Cases In Auditing
 - Interactive Elements Readings And Cases In Auditing
- 8. Staying Engaged with Readings And Cases In Auditing
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Readings And Cases In Auditing
- 9. Balancing eBooks and Physical Books Readings And Cases In Auditing
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Readings And Cases In Auditing
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Readings And Cases In Auditing
 - Setting Reading Goals Readings And Cases In Auditing
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Readings And Cases In Auditing
 - Fact-Checking eBook Content of Readings And Cases In Auditing
 - Distinguishing Credible Sources

13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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