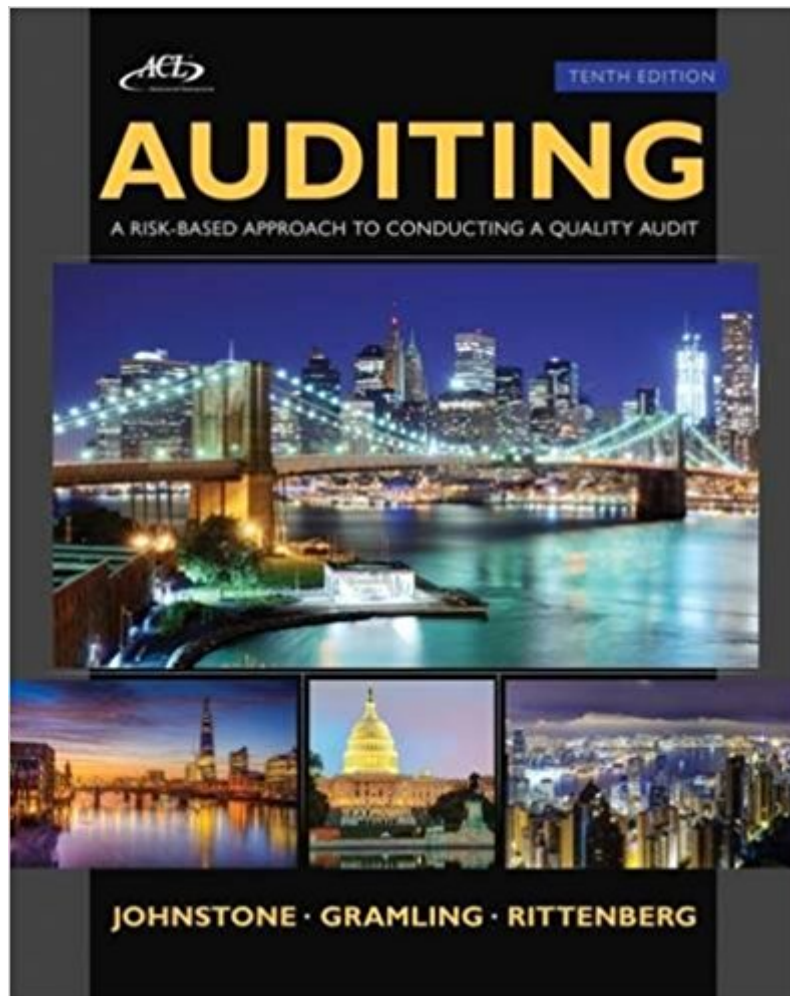




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Auditing: A Risk Based-Approach To Conducting A Quality Audit



Synopsis

As today's auditing environment continues to change in dramatic ways, those entering the profession must be prepared to handle a high standard of responsibility. You can prepare with the help of AUDITING: RISK-BASED APPROACH TO CONDUCTING QUALITY AUDITS, 10E.

AUDITING reflects the latest clarified auditing standards and the newest PCAOB standards, while discussing the COSO's Internal Control-Integrated Framework and the AICPA's recently issued new audit sampling guidance. You'll find the most recent professional developments with a new integrated emphasis on the latest fraud risks and ethical challenges throughout the book. New end-of-chapter problems as well as new cases provide valuable hands-on experience.

Book Information

Hardcover: 1056 pages

Publisher: South-Western College Pub; 10 edition (January 14, 2015)

Language: English

ISBN-10: 1305080572

ISBN-13: 978-1305080577

Product Dimensions: 8.7 x 1.7 x 10.9 inches

Shipping Weight: 4.6 pounds (View shipping rates and policies)

Average Customer Review: 4.8 out of 5 stars 8 customer reviews

Best Sellers Rank: #4,890 in Books (See Top 100 in Books) #6 in [Books > Business & Money > Accounting > Auditing](#) #26 in [Books > Textbooks > Business & Finance > Accounting](#)

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Karla M. Johnstone, Ph.D., CPA, is an Associate Professor of Accounting and Information Systems at the University of Wisconsin, Madison. She teaches auditing, and her research investigates auditor decision making, including auditors' client acceptance and continuance decisions, how fraud risk and fraud brainstorming affects audit planning and audit fees, client-auditor negotiation, and audit budget-setting processes. She has also published various articles on accounting curriculum effectiveness. Professor Johnstone serves on the editorial boards of several academic journals and is active in the Auditing Section of the American Accounting Association, currently serving on the Executive Committee in the role of Treasurer. She has worked in practice as a corporate accountant, a staff auditor, and was a doctoral fellow in residence at Coopers and Lybrand. Audrey A. Gramling, Ph.D., CPA, CIA, is the Professor and Accounting Department Chair at Colorado State University. Professor Gramling's research investigates both internal and external auditing issues,

with a focus on decision behavior of auditors, external auditor independence, internal control reporting, and other factors affecting the market for audit and assurance services. Prior to earning her Ph.D. at the University of Arizona, Professor Gramling worked as an external auditor at a predecessor firm of Deloitte and as an internal auditor at Georgia Institute of Technology. She has also served a one-year appointment as an Academic Accounting Fellow in the Office of the Chief Accountant at the U.S. Securities and Exchange Commission. She is the Past President of the Auditing Section of the American Accounting Association and has served in an advisory role to the Committee of Sponsoring Organizations (COSO). Larry E. Rittenberg, Ph.D., CPA, CIA, is Professor Emeritus, Department of Accounting and Information Systems, at the University of Wisconsin, Madison, where he taught courses in auditing, risk management, and corporate governance. He is also Chair Emeritus of the Committee of Sponsoring Organizations of the Treadway Commission (COSO), where he has provided oversight of the development of the COSO Enterprise Risk Management Framework as well as the COSO Guidance for Smaller Businesses. He has served as Vice-Chair of Professional Practices for the Institute of Internal Auditors (IIA) and President of the IIA Research Foundation; and has been a member of the Auditing Standards Committee of the AAA Auditing Section, the AICPA's Computer Audit Subcommittee, the Information Technology Committee, the NACD Blue Ribbon Commission on Audit Committees; and Vice-President and Treasurer of the American Accounting Association. He is a member of an audit committee, board, and governance committee of Woodward Governor, a publicly traded company, and has consulted on audit committee, risk, and control issues with the largest public company in China. More recently, he has been named as one of the seven members of the International Oversight Council for Professional Practice of the IIA. Professor Rittenberg served as staff auditor for Ernst and Young and has co-authored five books and monographs, and numerous articles.

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