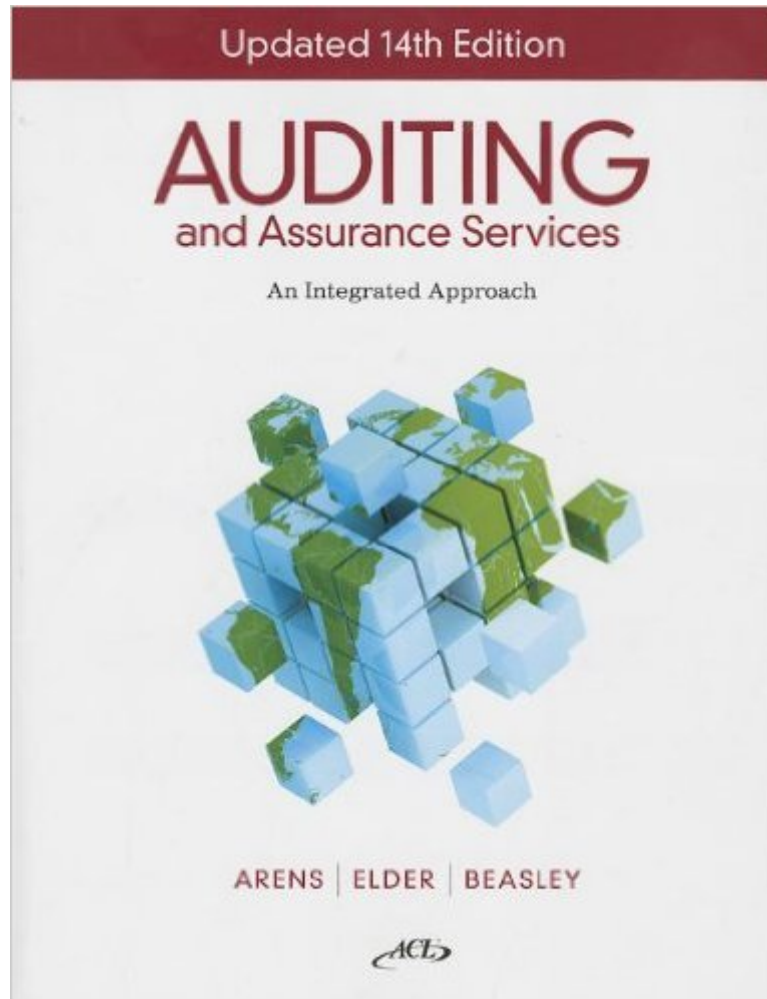


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# Auditing And Assurance Services: An Integrated Approach



## Synopsis

An integrated and current approach to auditing. *Auditing and Assurance Services: An Integrated Approach* presents an integrated concepts approach that shows readers the auditing process from start to finish. This text prepares readers for real-world audit decision making by using illustrative examples of key audit decisions, with an emphasis on audit planning, risk assessment processes and collecting and evaluating evidence in response to risks. The fourteenth edition includes coverage of PCAOB Auditing Standards up through AS 15 (the PCAOB's Risk Assessment Standards), new standards related to auditor responsibilities related to supplementary information included in financial statements (SAS Nos. 119 and 120), and the most up-to-date content in the dynamic auditing environment. --This text refers to an out of print or unavailable edition of this title.

## Book Information

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Average Customer Review: 3.6 out of 5 stars See all reviews (127 customer reviews)

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## Customer Reviews

No textbook is really worth 5 stars, in my estimation, because that is reserved for books that actually entertain me! Textbooks seldom do that. However, this auditing text is pretty darn good. Each chapter is packed with true case studies, which are all interesting. The actual text material is easy to understand and read. There are HOARDS of questions, simulations, etc. in the back of each chapter. And the online materials that come with it are good as well, including some basic videos. I came into my auditing class with little knowledge of that specific subject. I felt I left it some weeks later with a good understanding (good enough to pass the Auditing portion of my CPA exam on the first go around). So if you're assigned this text for YOUR auditing class, be happy. It's pretty good, and won't put you instantly to sleep...not many texts can say that!!

This text clearly reflects the difference between accounting and auditing. For those who love accounting as I do, you may find the material quite challenging especially in terms of keeping one's focus. The subject matter is dry and repetitive. The key information boxes are all the same which makes locating specific information difficult. However, from an auditing perspective the information is excellent. The material builds on itself and gives a comprehensive presentation of the entire auditing cycle. The instructor I had did not use the CD which would have made the course much more interesting.

I've taught a graduate class based on the 12th and 13th (current) edition of this textbook several times. In general this is one of the better textbooks I use. It is 95% accurate and up to date, and it is 70% complete, and it's focus matches the purpose of the class. Changes I would like to see in the next edition include: \* Discuss the use of flashcards to pass the CPA exam, encourage flashcard study habits, and list suggested flashcards for this class. \* Expand coverage of general ethics concepts; how to determine the correct action when in an ethical "grey area". \* Add an accounting workpaper style guide. \* Add training on writing accounting memos for various purposes. \* Add coverage of the accounting close process, the players in this process, and on the negotiation of AJEs between auditors and management. \* Explain methods of accounting research used to resolve disputes between auditors and management. \* Describe the AU codified auditing standards and methods of research therein. \* Improve coverage of SOX opinion, OCBOA (tax basis) opinions, and IFRS audit opinions. \* Increase emphasis on cut-off testing and other tests for the completeness assertion. \* Discuss PCAOB AS5, and related SEC management guidelines. \* Increase coverage of specific entity level controls, audit committee independence and effectiveness, related matters and example checklists. \* Cover Excel techniques for auditors. \* Trim the last chapters on specific business cycles which contain excess material that is not particularly useful, nor relevant nor up to date. \* Edit the book more thoroughly; we found a few errors. \* Expand the table of contents. \* Improve or omit the software on the CD. The software I looked at is not particularly useful nor user friendly.

This book is stated that it comes with the online access code. However it does not!! I contacted the publisher and they wont give me one. I know have to pay extra to get it. Extremely frustrated and mad with the amount that i paid for and still have to pay more.

I had to get this book for one of my classes. The writing is horrible... extremely wordy and hard to read- the author must be big-time Shakespeare fan, because the sentence structure seemed to come from the middle-age. The book contradicted itself on more than one occasion...

I purchased the Kindle edition of this book because I previously ordered the incorrect edition and I needed the correct edition promptly for my class. Pros: Fast Delivery Easy to read and change the size of words You can make flashcards Easy to highlight and take notes Cons: The heading color is aquamarine - it is too bright a color for reading on a bright screen The page is blocked when searching Difficult to find things quickly Cannot copy text Overall it is just okay because it was available when I needed it, but I would rather have a paperback when using the book for an open book quiz.

As far as accounting textbooks are concerned, I'd put Arens at the top of the heap. Unlike many other authors who are more interested in impressing you with their \$50 SAT prep vocabulary, Arens is actually interested in getting the point across without bogging you down with details that aren't going to help you for the CPA anyway. However, one major difference between this version and the most current one is that this one lacks some critical statistical tables when it comes to MUS sampling (no ARIA tables), and there is a lack of explanation regarding how to calculate sampling interval in that chapter as well. Still, these are things that aren't too terribly hard to obtain if you don't want to splurge on the newer editions (which, as far as I'm concerned, is pretty pricey for a few additional fancy figures and flow charts). Despite this, it's still a rock-solid textbook which is written clearly, concisely, and competently. Edit: Wow. I cannot believe how unbelievably harsh other reviewers are about this textbook. Hard to understand and wordy? You all must not do a lot of reading, especially of other accounting textbooks (which are notoriously ridiculous). Stick to McGraw-Hill if you want to be spoon-fed scant details and high gloss pictures which have nothing to do with the text. If you actually have an interest in passing the CPA exam, you'll find Arens does a fine job of compiling information about a subject most lay people find confusing and provides problem work which lets you know pretty quickly whether or not you've solidified your understanding.

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