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updated as of december 1 2019 this guide continues to be an indispensable resource packed with information on sampling requirements and methods it introduces statistical and nonstatistical sampling approaches and features case studies illustrating the use of different sampling methods including classical variables sampling and monetary unit sampling in real world situations

this aicpa audit guide is an update of the 2012 aicpa audit guide by the same name p iii

the aicpa audit guide audit sampling updated as of march 1 2012 includes relevant guidance contained in applicable standards and other technical sources the guide summarizes applicable requirements and practices and delivers how to advice to help auditors apply nonstatistical and statistical sampling in auditing

auditing assurance services first south african edition combines a genuine international perspective with south african examples and coverage of the landmark changes within the south african auditing environment key features include south african content the authors weave regionally specific content and examples throughout the text and cover the changes to the regulatory and corporate governance environment in south africa international perspective professional practice and regulation all over the world is driven by international events and initiatives the clarified isas are fully integrated into the chapters with international real world cases used to illustrate concepts and application systematic approach the text gives students a deep understanding and working knowledge of fundamental auditing concepts and how they are applied the core foundation of the text and its focus on critical judgements and decision making processes prepare students for today s complex and dynamic audit environment student engagement a student friendly writing style and a variety of real life examples make the text easily accessible each chapter ends with a comprehensive variety of materials to apply and test students understanding of acquired knowledge

this book provides a review of the top accounting and auditing issues faced by preparers of governmental and not for profit financial statements and their auditors key areas covered include gasb 87 leases revenue recognition including grants and contracts risk assessment and financial reporting key topics include current gasb developments audit issues related to gasb developments recent gasb pronouncements and their impact on accounting and reporting top advice from the aicpa s technical hotline and the gasb technical inquiry system

presents fundamentals of statistical sampling as they pertain to auditing contains easy to understand discussion of attribute variable and dollar unit sampling and is presented with a minimum of mathematical notation also features numerous questions and cases and each chapter is preceded by learning objectives

this comprehensive step by step guide provides a plain english approach to planning and performing audits in this handy resource accountants and auditors will find updates for the issuance of sas no 132 the auditor s consideration of an entity s ability to continue as a going concern with illustrative examples sample forms and helpful techniques ideal for small

and medium sized firms key features include comprehensive and step by step guidance on the performance of an audit numerous alerts that address the current year developments in a variety of areas illustrative examples and forms to facilitate hands on performance of the audit

this reference book guides readers in the application of statistical and nonstatistical sampling to auditing financial statements testing internal control and assessing compliance with laws and regulations featuring simple discussions of all types of audit sampling the book contains practice aids for planning performance and evaluation

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

emphasizing the use of sampling in the audit of financial statements by external as well as internal auditors this book presents technical sampling material within the context of the auditing risk model this edition features new sampling software with each book new integration of international standards and updated coverage of terminology and standards

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