

Auditing and Assurance Services: Understanding the Integrated Audit

By Karen L. Hooks

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Principles of Auditing presents auditing from the perspective of an integrated audit complying the Sarbanes Oxley Act (SOX), under the standards of the Public Companies Accounting Oversight Board. It is the first textbook completely authored after SOX, and consequently uses the integrated audit model throughout. In addition, this text also facilitates an understanding of audits of non-public companies. A primary focus is the need for auditors to understand their clients and their industries. Highlighted illustrative industries include: health care providers, retail enterprises, the automotive industry, and the land development and home building industry.

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Editorial Review

From the Back Cover
Auditing and Assurance Services: Understanding the Integrated Audit provides the most up-to-date and comprehensive coverage of the integrated audit. It presents auditing from the perspective of an integrated audit complying with the requirements of the Sarbanes-Oxley Act and the PCAOB. As the first auditing textbook completely authored after the passage of Sarbanes-Oxley, *Auditing and Assurance Services* uses the perspective of an integrated audit throughout the entire textbook, not just in specific chapters. Other features of the textbook:

- Discusses industry-specific risk in the cycle chapters and demonstrates how risk influences client acceptance and continuance.
- Presents the differences between public and non-public company audits.
- Addresses international audit standards.
- Follows the chronological sequence of an audit.
- Assumes an IT environment throughout. Provides appendices with additional detail on IT general controls, application controls and use of software.
- Integrates fraud early in the textbook and continues coverage throughout.
- Applies auditing concepts to real-world and fictional scenarios via Auditing in Action features.
- Provides comprehensive end-of-chapter material, including ethics exercises, CL exercises and CPA simulations.
- Includes ACL software packaged with the textbook.

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Users Review

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Anna Maples:

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