



TECHNOLOGY IN AUDITING: TOOLS AND TECHNIQUES



Modern Auditing

William C. Boynton

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as reflected in the revised standards on audit risk as well as significantly expanded consideration of the importance and requirements on auditors to consider fraud in planning the audit. Considers the increased role of ASIC via the ASIC audit inspection program to ensure quality of the audit process. Professional Environment vignettes revised and updated throughout the text. These chapter vignettes present relevant topical audit issues and/or events that contextualise the audit processes presented in the chapter to the business world. Succinct summary of audit procedures at the beginning of each transaction cycle to highlight the most important procedures and key risks in each cycle. FEATURES: Professional Environment vignettes apply audit events and processes to real business experiences ideal for developing an appreciation of the professional environment both locally and globally. Learning Checks positioned at the end of major sections in the chapter provide a succinct listing of the key audit issues and processes that the student must know before they proceed further. End of chapter exercises and problems have been revised. The majority of the Review Questions and Professional Application Questions are new and drawn from Australian and international professional bodies. Multiple Choice questions at the end of each chapter with answers. ABOUT THE AUTHORS: Philomena Leung PhD M Acc F C P A F C C A M I I A A C I S is Professor and Head of the School of Accountancy. **Modern Auditing** Graham W. Cosserat, 2004. Building on the success of *Modern Auditing* this extensively revised second edition continues to provide the reader with comprehensive and integrated coverage of the latest developments in the environment and methodology of auditing. Aimed at introductory courses in auditing at undergraduate, graduate and professional levels it develops the auditing process in a logical and sequential manner enabling the reader progressively to consolidate their understanding of the concepts and process. The strong pedagogical framework has been retained and includes chapter overviews, learning objectives and checks, review questions, professional application questions, case studies and a glossary of technical terms. New features include Revisions to make this edition wholly compliant with the British adoption of international accounting and auditing standards in 2005. Changes in the regulatory environment including developments in corporate governance and the new system of regulation of the accounting profession. A chapter on e-commerce and its implications for control and audit. Supplementary material for lecturers can be found at www.wileyeurope.com/go/cosserat2ed. International Journal of Accounting Vol 40 2005 easy to follow, comprehensive and integrated approach. **Modern Auditing** William C. Boynton, 2007-12-01. **Brink's Modern Internal Auditing** Robert R. Moeller, 2015-12-04. The complete guide to internal auditing for the modern world. *Brink's Modern Internal Auditing* A Common Body of Knowledge Eighth Edition covers the fundamental information that you need to make your role as internal auditor effective, efficient and accurate. Originally written by one of the founders of internal auditing Vic Brink and now fully updated and revised by internal controls and IT specialist Robert Moeller this new edition reflects the latest industry changes and legal revisions. This comprehensive resource has long been and will continue to be a critical reference for both new and seasoned internal auditors alike. Through the information provided in this inclusive text you explore how to maximize your

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