



Auditing & Assurance Services, 5th Edition (Auditing and Assurance Services)

By *Timothy Louwers, Robert Ramsay, David Sinason, Jerry Strawser, Jay Thibodeau*

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As we begin the new year, this title is currently the most up-to-date auditing textbook on the market, covering all of the latest pronouncements through the end of 2011. The book's unique organization presents the auditing process in twelve concise chapters, with eight flexible, independent modules designed to be integrated into the course entirely at the instructor's discretion.

Perhaps most importantly, this title is the only book on the market to fully integrate the **Codification of the New Clarity Standards (including new section)** issued by the Auditing Standards Board. As these standards will be effective for year-end audits after December 15, 2012, they will be covered on the CPA exam beginning in July 2013, when many current students will be taking the CPA exam after completing 150 hours of coursework.

In addition, the Louwers book also brings the real world into the classroom through the addition of extensive Auditing Insights involving real issues facing today's professionals as well as the updated Apollo Shoes Casebook, the only stand-alone fraud audit case on the market (available on the book's website, www.mhhe.com/louwers5e).

Throughout the revised text, the Louwers author team has updated each chapter to include the latest pronouncements, technology and case material for your auditing classes:

- This edition has **fully integrated** the **eight new standards adopted by the PCAOB**. And, most importantly, the risk assessment chapter was restructured to incorporate the exacting risk assessment process as outlined in the new PCAOB risk standards.
- The book has fully integrated the **latest updates** from the **International Standards of Auditing (ISAs)** and the **Auditing Standards Board (ASB)**.
- **Each chapter** now begins with a **list of the AU/ISA Sections** that are covered from the **Codification of Statements on Auditing Standards** published by the AICPA and the list of **PCAOB Auditing Standards** covered in that chapter.

- This edition incorporates the major changes to the structure and the content of the auditing section of the CPA examination for 2011 and has been designed to provide multiple opportunities for students to practice questions that they will encounter on the CPA exam. Each chapter has an abundance of multiple choice questions. In addition, to provide experience with the task-based exam approach, **Kaplan CPA Simulations** are included in the text problem material and are also accessible at www.mhhe.com/louwers5e. These multiple choice questions and simulations allow the student to gain skills and pick up additional knowledge for success on the CPA Examination.
- **The education version of ACL software** is included **free** with the book. Exercises for use with the ACL software are available on the book's website. **The book is also fully integrated with McGraw-Hill's *Connect*™ Accounting** The next evolution in online homework management and assessment, McGraw-Hill's *Connect*™ Accounting is an **online assignment and assessment** solution that connects you with the tools and resources you'll need to achieve success:
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Editorial Review

About the Author

A linguist and political scientist by academic background, Robert Ramsay was for many years a senior official at the heart of government in Belfast, London and Brussels. He witnessed at close quarters many of the situations and personalities described in this book and he has maintained contacts right across the political and security spectrum. His interest in the theme of terrorism and governance inspired his first book, 'The Corsican Time Bomb' (ISBN -10-071900893X) and he has also written a memoir of his own career in the UK and EU, entitled 'Ringside Seats' (ISBN 9780 7165 3020 6).

He is now an international consultant on administrative affairs, dividing his time, when not on foreign assignment, between the coast of County Down and the south of Spain.

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