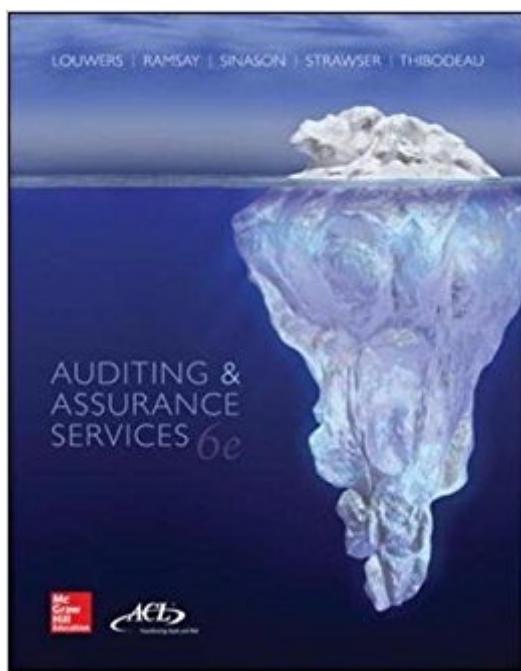


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Auditing & Assurance Services With ACL Software Student CD-ROM



Synopsis

Auditors are trained to investigate beyond appearances to determine the underlying facts—*in other words*, to look beneath the surface. The recent financial crisis has made this skill even more crucial to the business community. As a result of this recent crisis and of the financial statement accounting scandals that occurred at the turn of the century, understanding the auditor's responsibility related to fraud, maintaining a clear perspective, probing for details, and understanding the big picture are indispensable to effective auditing. The author team of Louwers, Ramsay, Sinason, Strawser, and Thibodeau has dedicated years of experience in the auditing field to this new edition of *Auditing & Assurance Services*, supplying the necessary investigative tools for future auditors.

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David H. Sinason is the PwC Professor of Accountancy at Northern Illinois University (NIU) and director of the NIU Internal Audit program. Professor Sinason received a BS in engineering from the University of Illinois, a BS in History from Northern Illinois University, a BBA and MAcc in accounting from the University of North Florida, and a PhD in accounting from Florida State University. He has certifications as a certified public accountant, a certified internal auditor, a certified financial services auditor, and a certified fraud examiner. He also has certification in risk management assurance. Professor Sinason has written more than 50 articles, mostly in the areas of assurance services, fraud prevention and detection, and auditor liability. Professor Sinason has taught in the areas of accounting information systems, auditing and assurance services, and financial accounting. He has received teaching awards at each of the universities where he has taught including the

2002–2003 Department of Accountancy and Northern Illinois University Awards for Excellence in Undergraduate Teaching.Jay C. Thibodeau is the Rae D. Anderson Professor of Accounting at Bentley University.Professor Thibodeau is a certified public accountant and a former auditor. He received his bachelor's degree from the University of Connecticut in 1987 and his PhD from the University of Connecticut in 1996. He joined the faculty at Bentley in 1996 and has remained there. At Bentley, he serves as the coordinator for all audit and assurance curriculum matters. His off-campus commitments include consulting with the Audit Learning and Development group at KPMG.Professor Thibodeau's scholarship focuses on audit judgment and decision making and audit education. He is a coauthor of two textbooks and has written more than 40 book chapters and articles for academics and practitioners in journals such as *Auditing: A Journal of Practice & Theory*, *Accounting Horizons*, and *Issues in Accounting Education*.Professor Thibodeau served as the President of the Auditing Section of the American Accounting Association for the 2014/2015 academic year. He served on the Executive Committee for the Auditing Section from 2008 to 2010. He has received national recognition for his work five times. First, for his thesis, winning the 1996 Outstanding Doctoral Dissertation Award presented by the ABO section of the AAA. Three other times, for curriculum innovation, winning the 2001 Joint AICPA/AAA Collaboration Award, the 2003 Innovation in Assurance Education Award, and the 2016 Forensic Accounting Teaching Innovation Award. Finally, for outstanding service, receiving a Special Service Award from the Auditing Section for his work in helping to create the “Access to Auditors” program sponsored by the Center for Audit Quality.Jerry R. Strawser is Executive Vice President and Chief Financial Officer at Texas A&M University and holds the KPMG Chair in Accounting.Prior to his current appointment, Professor Strawser served as dean of Mays Business School at Texas A&M University, interim executive vice president and provost at Texas A&M University, interim dean of the C. T. Bauer College of Business at the University of Houston, and Arthur Andersen & Co. Alumni Professor of Accounting.Professor Strawser has coauthored three textbooks and more than 60 journal articles. In addition to his academic experience, he had prior public accounting experience at two Big Five accounting firms. He has also developed and delivered numerous executive development programs to organizations such as AT&T, Centerpoint Energy, Continental Airlines, ConocoPhillips, Halliburton, KBR, KPMG, Minute Maid, PricewaterhouseCoopers, McDermott International, Shell, Southwest Bank of Texas, and the Texas Society of Certified Public Accountants. Professor Strawser is a certified public accountant in the state of Texas and earned his BBA and PhD in Accounting from Texas A&M University.Timothy J. Louwers is the Director of the School of Accounting and KPMG Eminent Professor in Accounting at James Madison

University. Professor Louwers received his undergraduate and master's degrees from The Citadel and his PhD from Florida State University. Prior to beginning his academic career, he worked in public accounting with KPMG, specializing in financial, governmental, and information systems auditing. He is a certified public accountant (South Carolina and Virginia) and a certified information systems auditor. He is also certified in financial forensics. Professor Louwers' research interests include auditors' reporting decisions and ethical issues in the accounting profession. He has authored or coauthored more than 60 publications on a wide range of accounting, auditing, and technology-related topics, including articles in the *Journal of Accounting Research*, *Accounting Horizons*, the *Journal of Business Ethics*, *Behavioral Research in Accounting*, *Decision Sciences*, the *Journal of Forensic Accounting*, *Issues in Accounting Education*, the *Journal of Accountancy*, the *CPA Journal*, and *Today's CPA*. Some of his published work has been reprinted in Russian and Chinese. He is a respected lecturer on auditing and technology-related issues and has received teaching excellence awards from the University of Houston and Louisiana State University. He has appeared on both local and national television news broadcasts, including MSNBC and CNN news programs.

Although there is a lot of information than one may need, ample examples are given to portray the different concepts in this book. The end-of-chapter questions also help reinforce the concepts you've read, but you may need to get the answers from your professor. If you are in undergrad and are in need of an audit book for the upcoming semester, I recommend this book! I definitely would not have been able to get an A in my audit class without it!

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