

Modern Auditing: Assurance Services And The Integrity Of Financial Reporting



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Synopsis

Auditing counts! With recent incidents at WorldCom, Enron, Xerox, Tyco, and other companies, auditing has never been so important. Auditing is perhaps our single best defense in ensuring the integrity of our financial reporting system. That's why this new Eighth Edition of Boynton and Johnson's *Modern Auditing* focuses on decision making and the critical role auditors play in providing assurance about the integrity of the financial reporting system. Known for its clear writing and accessibility, this text provides comprehensive and integrated coverage of current developments in the environment, standards, and methodology of auditing. Features

- * Real-world examples relate issues discussed in the chapter to ethics, audit decision making, and the integrity of the financial reporting system.
- * Focus on Audit Decisions sections highlight key factors that influence an auditor's decisions.
- * Includes discussion of the role of the Public Company Accounting Oversight Board (PCAOB) Auditing Standards, and a chapter feature highlights PCAOB standards that differ from Generally Accepted Auditing Standards for private companies.
- * Expanded case material related to the integrated audit case (Mt. Hood Furniture) provides a variety of databases that allow students to utilize generalized audit software (IDEA) to accomplish various audit tasks. Multiple databases allow the case to be reused with different data from term to term.
- * A flowchart style chapter preview begins each chapter.
- * Chapter summaries reinforce important audit decisions included in the chapter.
- * End-of-chapter material organized by audit decisions provides a clear link between audit decisions discussed in each chapter and the problem material.

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Customer Reviews

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auditing has never been so important. Auditing is perhaps our single best defense in ensuring the integrity of our financial reporting system. That's why this new Eighth Edition of Boynton and Johnson's Modern Auditing focuses on decision making and the critical role auditors play in providing assurance about the integrity of the financial reporting system. Known for its clear writing and accessibility, this text provides comprehensive and integrated coverage of current developments in the environment, standards, and methodology of auditing. Features Real-world examples relate issues discussed in the chapter to ethics, audit decision making, and the integrity of the financial reporting system. Focus on Audit Decisions sections highlight key factors that influence an auditor's decisions. Includes discussion of the role of the Public Company Accounting Oversight Board (PCAOB) Auditing Standards, and a chapter feature highlights PCAOB standards that differ from Generally Accepted Auditing Standards for private companies. Expanded case material related to the integrated audit case (Mt. Hood Furniture) provides a variety of databases that allow students to utilize generalized audit software (IDEA) to accomplish various audit tasks. Multiple databases allow the case to be reused with different data from term to term. A flowchart style chapter preview begins each chapter. Chapter summaries reinforce important audit decisions included in the chapter. End-of-chapter material organized by audit decisions provides a clear link between audit decisions discussed in each chapter and the problem material.

William C. Boynton, Ph.D., CPA received his doctorate in accounting from Michigan State University. He is professor emeritus of accounting at California Polytechnic State University at San Luis Obispo where he formerly served as dean and head of the Accounting Department. He has served on the audit staffs of two international public accounting firms. He has also served as a regional chairperson of the Auditing Section of the American Accounting Association, and on a variety of committees for the American Accounting Association and the American Federation of Schools of Accountancy. He is the author or coauthor of several articles and committee reports on accounting and auditing, and has served as codirector of the American Institute of Certified Public Accountants, he has served on its Globalization Task Force and its Committees on Accounting Education, the 150-Hour Requirement, and Accounting Principles and Auditing Standards. He is a recipient of the California Society of Certified public Accountants Faculty Excellence Award.

Raymond N. Johnson, Ph.D., CPA received his doctorate in accounting from the University of Oregon. He is a professor of accounting at Portland State University where he formerly served as head of the Accounting Department, Assistant to the Vice President for Finance and Administration and Assistant to the Provost. He has served on the audit staffs of two international public accounting

firms and one local firm. He also served as a consultant to the Auditing Standards Board and was a member of the AICPA Control Risk Audit Guide Task Force. Dr. Johnson currently is a member of the Oregon Board of Accountancy and he is a Past-President of the Oregon Society of CPAs, a former member of AICPA Council (the AICPA's governing body). He led successful legislative and regulatory initiatives in Oregon to expand the pathways to earn the CPA designation. In addition, he has been an American Council on Education Fellow and an Arthur Young McClelland Moores Post-Doctoral Fellow. Dr. Johnson is the recipient of a Leadership Award from the Oregon Entrepreneurs Forum and the Earl Wantland Outstanding Business Professor at Portland State University.

This book is so awful that I felt compelled to write a review while reading it... the text is terribly organized and makes no sense! E.g. p. 196 says detection risk is "the risk that the auditor will not detect a material misstatement that exists in an assertion"... and then on p. 208 it says "in general the auditor can accept smaller sample sizes when detection risk is high, and the auditor should use larger sample sizes when detection risk is low.' I don't think the authors had any idea what they are spewing!! They also make up random terms that make no sense/have no real explanation... e.g. "An assertion level risk is one that influences only one or a few assertions."

Great Product

.com is one of the best company to do business with, but some of the underscores working for .com are horrible. When one orders a product, they ship another. As a matter of fact, I order Modern Auditing: Assurance services and the integrity of financial reporting (8th ed.) by Boynton and Johnson, and I receive Study Guide Modern auditing (7th ed.) by Boynton and Johnson Kell. I have made a request to fix that error; so far, no one replies to me yet. Again, several months ago I ordered 2 Intermediate Accounting (12th. ed.) by Donald E. Kieso, Jerry J. Weygandt and Terry D. Warfield, and I received one. Still, I replied that information to the dealership no answer. I hoped this e-mail would answer those underscores exertion for .com and help me to recover my money.

Used this book for my Auditing class at University of Phoenix. It was pretty easy to follow and had some good information. It did not go into ANY detail about government GAAS and some of the differences when compared to PCAOB standards. The book is designed to address auditing for publically held companies, however, a high level of information for governmental auditing and

MORE information for privately held companies would have been really helpful.

Excelent!!

This book looks as if it was never opened - the only thing missing was the CD (don't care about that)Description was very accurate and I am totally satisfied with this purchase.

The book was in good shape but the code did not work. The code has extra information on each chapter, but I could not access it because the code was invalid.

The book helps with the class that I am currently taking. It describes the standards that auditors have to following in very good detail. I also want to thank the seller for the fast shipment.

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