



## MP Auditing Assurance Services w/ ACL Software CD-ROM: A Systematic Approach

By Steven M. Glover, Douglas F. Prawitt

McGraw-Hill Education - Europe, United States, 2013. Book. Condition: New. 9th edition. Language: English . Brand New Book. The fundamental values central to the Messier/Glover/Prawitt text include: student engagement, a systematic approach, and decision making. Student Engagement: The authors believe students are best served by acquiring a strong understanding of the basic concepts that underlie the audit process and how to apply those concepts to various audit and assurance services. The text is accessible to students through straightforward writing and the use of engaging, relevant real-world examples, illustrations, and analogies. The text explicitly encourages students to #8220stop and think at important points in the text to help them apply principles covered and also helps students see the application of concepts in a practical setting through #8220practice insight boxes. A Systematic Approach: The authors first introduce the three underlying concepts of audit risk, materiality, and evidence, then follow with a discussion of audit planning, the assessment of control risk, and a discussion of the nature, timing, and extent of evidence necessary to reach the appropriate level of detection risk. These concepts are then applied to each major business process and related account balances using a risk-based approach, (in following with the...



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