

<<审计学>>

图书基本信息

书名：<<审计学>>

13位ISBN编号：9787810444569

10位ISBN编号：7810444565

出版时间：1998-08

出版时间：东北财经大学出版社

作者：梅西尔(美)

版权说明：本站所提供下载的PDF图书仅提供预览和简介，请支持正版图书。

更多资源请访问：<http://www.tushu007.com>

<<审计学>>

内容概要

内容简介

这是一本由审计学界著名学者编著的杰出教材，旨在帮助学生掌握审计的方法和决策过程，学会必要的技术方法和职业判断技巧。

书中包括大量案例和关键审计概念及方法的应用。

<<审计学>>

作者简介

作者简介

小威廉.F.梅西尔，美国注册会计师，佛罗里达大学费舍尔会计学院教授。

书籍目录

PREFACE

Part One Introduction to Auditing
and Financial Statement Audits

1 AN INTRODUCTION TO AUDITING

Learning Objectives

Relevant Accounting and Auditing Pronouncements

The Demand for Auditing

Auditing, Attestation, and Assurance

Types of Audits

Types of Auditors

The Public Accounting Profession

Organizations That Affect Financial Audits

Generally Accepted Auditing Standards

Statements on Auditing Standards

Review Questions

Multiple-Choice Questions from CPA Examinations

Problems

Discussion Cases

2 AN OVERVIEW OF FINANCIAL STATEMENT AUDITS

Learning Objectives

Relevant Accounting and Auditing Pronouncements

Generally Accepted Accounting Principles as an Audit Criterion

Financial Statements: Management Assertions and Audit Objectives

Three Fundamental Concepts in Conducting an Audit

Sampling: Inferences Based on Limited Observations

Ethics and Independence

Overview of the Audit Process

Audit Reporting

Case Illustration: Calabro Paging Services

Review Questions

Multiple-Choice Questions from CPA Examinations

Problems

Discussion Cases

Part Two Basic Auditing Concepts: Materiality, Audit Risk,
and Evidence

3 MATERIALITY AND AUDIT RISK

Learning Objectives

Relevant Accounting and Auditing Pronouncements

Materiality

Audit Risk

Appendix: A Quantitative Approach to Allocating Materiality

Review Questions

Multiple-Choice Questions from CPA Examinations

Problems

Discussion Case

<<审计学>>

4 EVIDENTIAL MATTER, TYPES OF AUDIT EVIDENCE
AND WORKPAPER DOCUMENTATION

Learning Objectives

Relevant Accounting and Auditing Pronouncements

The Relationship of Evidential Matter to the Audit Report

Management Assertions

Audit Objectives and Audit Procedures

Basic Concepts of Evidential Matter

Types of Audit Evidence

Working Papers

Review Questions

Multiple-Choice Questions from CPA Examinations

Problems

Discussion Case

SCAD Assignment

Part Three Planning the Audit and Understanding

Internal Control

5 AUDIT PLANNING AND TYPES OF AUDIT TESTS

Learning Objectives

Relevant Accounting and Auditing Pronouncements

Preengagement Activities

Engagement Planning

Types of Audit Tests

Analytical Procedures

Appendix: Selected Financial Ratios Useful as Analytical Procedures

Review Questions

Multiple-Choice Questions from CPA Examinations

Problems

Discussion Cases

SCAD Assignment

6 INTERNAL CONTROL IN A FINANCIAL STATEMENT AUDIT

Learning Objectives

Relevant Accounting and Auditing Pronouncements

Internal Control

The Components of Internal Control

Consideration of Internal Control in Planning and Performing an Audit

Timing of Audit Procedures

Communication of Internal Control-Related Matters

Appendix: Flowcharting Techniques

Review Questions

Multiple-Choice Questions from CPA Examinations

Problems

Discussion Case

SCAD Assignment

7 THE EFFECT OF COMPUTER PROCESSING

ON THE AUDIT FUNCTION

Learning Objectives

<<审计学>>

Relevant Accounting and Auditing Pronouncements
Changes in Computer Technology and Their Effect on Auditing
The Effect of EDP on Internal Control
Controls in an EDP Environment
The Complexity of EDP Systems
The Audit Process in an EDP Environment
Computer-Assisted Audit Techniques
Use of Microcomputers as an Audit Tool
Auditing Accounting Applications Processed
by Outside Service Organizations
Review Questions
Multiple-Choice Questions from CPA Examinations
Problems
Discussion Case
Part Four Statistical Tools for Auditing
**8 AUDIT SAMPLING: AN OVERVIEW AND APPLICATION
TO TESTS OF CONTROLS**
Learning Objectives
Relevant Accounting and Auditing Pronouncements
Introduction
Terminology
Types of Audit Sampling
Requirements of SAS No. 39
Attribute Sampling Applied to Tests of Controls
An Example of an Attribute-Sampling Plan
Nonstatistical Sampling for Tests of Control
Review Questions
Multiple-Choice Questions from CPA Examinations
Problems
Discussion Case
SCAD Assignment
**9 AUDIT SAMPLING: AN APPLICATION
TO SUBSTANTIVE TESTS OF ACCOUNT BALANCES**
Learning Objectives
Relevant Accounting and Auditing Pronouncements
A Sampling Plan for Substantive Tests of Account Balances
Monetary-Unit Sampling
Nonstatistical Sampling for Tests of Account Balances
Appendix: Classical Variables Sampling
Review Questions
Multiple-Choice Questions from CPA Examinations
Problems
Discussion Case
Part Five Auditing Accounting Applications
and Related Accounts
10 AUDITING THE REVENUE CYCLE
Learning Objectives

<<审计学>>

Relevant Accounting and Auditing Pronouncements

Revenue Recognition

Inherent Risk Assessment

Overview of the Revenue Cycle

Control Risk Assessment

Control Procedures and Tests of Controls--Revenue Transactions

Control Procedures and Tests of Controls--Cash Receipts Transactions

Control Procedures and Tests of Controls--Sales Returns and Allowances Transactions

Relating the Assessed Level of Control Risk to Substantive Testing

Review Questions

Multiple-Choice Questions from CPA Examinations

Problems

Discussion Case

SCAD Assignment

II AUDITING ACCOUNTS RECEIVABLE

AND RELATED ACCOUNTS

Learning Objectives

Relevant Accounting and Auditing Pronouncements

Substantive Tests of Revenue-Related Accounts

Substantive Tests of Transactions

Analytical Procedures

Tests of Account Balances--Accounts Receivable

The Confirmation Process--Accounts Receivable

Auditing Other Receivables

Evaluating the Audit Findings--Accounts Receivable and Related Accounts

Review Questions

Multiple-Choice Questions from CPA Examinations

Problems

Discussion Cases

SCAD Assignment

12 AUDITING THE PURCHASING CYCLE

AND RELATED ACCOUNTS

Learning Objectives

Relevant Accounting and Auditing Pronouncements

Expense and Liability Recognition

Inherent Risk Assessment

Overview of the Purchasing Cycle

Control Risk Assessment

Control Procedures and Tests of Controls--Purchase Transactions

Control Procedures and Tests of Controls--Cash Disbursement Transactions

Control Procedures and Tests of Controls--Purchase Return Transactions

Relating the Assessed Level of Control Risk to Substantive Testing

Auditing Accounts Payable and Accrued Expenses

Substantive Tests of Transactions

Analytical Procedures

Tests of Account Balances--Accounts Payable and Accrued Expenses

<<审计学>>

Accounts Payable Confirmations
 Evaluating the Audit Findings--Accounts Payable and Related Accounts
 Review Questions
 Multiple-Choice Questions from CPA Examinations
 Problems
 Discussion Case
13 AUDITING THE PAYROLL CYCLE AND RELATED ACCOUNTS
 Learning Objectives
 Relevant Accounting and Auditing Pronouncements
 Inherent Risk Assessment
 Overview of the Payroll Cycle
 Control Risk Assessment
 Control Procedures and Tests of Controls-Payroll Transactions
 Relating the Assessed Level of Control Risk to Substantive Testing
 Auditing Payroll-Related Accounts
 Substantive Tests of Transactions
 Analytical Procedures
 Tests of Account Balances
 Evaluating the Audit Findings-Payroll-Related Accounts
 Review Questions
 Multiple-Choice Questions from CPA Examinations
14 AUDITING THE INVENTORY CYCLE AND RELATED ACCOUNTS
 Learning Objectives
 Relevant Accounting and Auditing Pronouncements
 Inherent Risk Assessment
 Overview of the Inventory Cycle
 Control Risk Assessment
 Control Procedures and Tests of Controls-inventory Transactions
 Auditing Inventory
 Substantive Tests of Transactions
 Analytical Procedures
 Auditing Standard Costs
 Observation of Physical Inventory
 Tests of Account Balances
 Evaluating the Audit Findings-Inventory
 Review Questions
 Multiple-Choice Questions from CPA Examinations
 Problems
 Discussion Case
15 AUDITING SELECTED ASSET ACCOUNTS: PREPAID EXPENSES AND PROPERTY, PLANT, AND EQUIPMENT
 Learning Objectives
 Relevant Accounting and Auditing Pronouncements
 Auditing Prepaid Expenses
 Inherent Risk Assessment--Prepaid Expenses
 Control Risk Assessment-Prepaid Expenses

<<审计学>>

Substantive Testing-Prepaid Insurance
 Auditing Property, Plant, and Equipment
 Inherent Risk Assessment-Property, Plant, and Equipment
 Control Risk Assessment--Property, Plant, and Equipment
 Substantive Testing--Property, Plant, and Equipment
 Analytical Procedures-Property, Plant, and Equipment
 Tests of Account Balances-Property, Plant, and Equipment
 Review Questions
 Multiple-Choice Questions from CPA Examinations
 Problems
 Discussion Case
16 AUDITING LONG-TERM LIABILITIES, STOCKHOLDERS' EQUITY, AND INCOME STATEMENT ACCOUNTS
 Learning Objectives
 Relevant Accounting and Auditing Pronouncements
 Auditing Long-term Debt
 Control Risk Assessment-Long-term Deb
 Substantive Tests of Long-term Debt
 Auditing Stockholders' Equity
 Control Risk Assessment-Stockholders' Equity
 Auditing Capital-Stock Accounts
 Auditing Dividends
 Auditing Retained Earnings
 Auditing Income Statement Accounts
 Review Questions
 Multiple-Choice Questions from CPA Examinations
 Problems
 Discussion Cases
17 AUDITING CASH AND INVESTMENTS
 Learning Objectives
 Relevant Accounting and Auditing Pronouncements
 Cash and the Effect of Other Accounting Cycles
 Types of Bank Accounts
 Substantive Tests of Transactions--Cash
 Analytical Procedures--Cash
 Tests of Account Balances--Cash
 Investments
 Control Risk Assessment--Investments
 Substantive Tests of Investments
 Review Questions
 Multiple-Choice Questions from CPA Examinations
 Problems
 Part Six Completing the Audit
 and Reporting Responsibilities
18 COMPLETING THE ENGAGEMENT
 Learning Objectives
 Relevant Accounting and Auditing Pronouncements

<<审计学>>

Review for Contingent Liabilities
 Commitments
 Review for Subsequent Events
 Final Evidential Evaluation Processes
 Communications with the Audit Committee and Management
 Subsequent Discovery of Facts Existing at the Date of the Auditor's Report
 Review Questions
 Multiple-Choice Questions from CPA Examinations
 Problems
 Discussion Cases
 19 REPORTS ON AUDITED FINANCIAL STATEMENTS
 AND SPECIAL REPORTING ISSUES
 Learning Objectives
 Relevant Accounting and Auditing Pronouncements
 The Auditor's Standard Unqualified Audit Report
 Explanatory Language Added to the Standard Unqualified Audit Report
 Departures from an Unqualified Audit Report
 Discussion of Conditions Requiring Other Types of Reports
 Special Reporting Issues
 Reports on Comparative Financial Statements
 Other Information in Documents Containing Audited Financial Statements
 Going-Concern Evaluation
 Special Reports
 Review Questions
 Multiple-Choice Questions from CPA Examinations
 Problems
 Discussion Cases
 Part Seven Professional Responsibilities and Other Forms
 of Services
 20 THE CODE OF PROFESSIONAL CONDUCT
 AND QUALITY CONTROL STANDARDS
 Learning Objectives
 Relevant Accounting and Auditing Pronouncements
 An Ethical Framework
 Code of Professional Conduct
 Principles of Professional Conduct
 Rules of Conduct
 Independence, Integrity, and Objectivity
 General Standards and Accounting Principles
 Responsibilities to Clients
 Other Responsibilities and Practices
 Quality Control Standards
 Review Questions
 Multiple-Choice Questions from CPA Examinations
 Problems
 Discussion Cases
 21 LEGAL LIABILITY

<<审计学>>

Learning Objectives
Relevant Accounting and Auditing Pronouncements
The Legal Environment
Overview
Common Law-Clients
Common Law--Third Parties
Statutory Liability
Criminal Liability
Approaches to Minimizing Legal Liability
Appendix: Summary of Significant Legal Cases
Review Questions
Multiple-Choice Questions from CPA Examinations
Problems
Discussion Case
22 ATTESTATION ENGAGEMENTS
AND OTHER ACCOUNTING SERVICES
Learning Objectives
Relevant Accounting and Auditing Pronouncements
Attestation Engagements
Attestation Standards
Reporting on an Entity's Internal Control over Financial Reporting
Financial Forecasts and Projections
Accounting and Review Services
Compilation of Financial Statements
Review of Financial Statements
Review Questions
Multiple-Choice Questions from CPA Examinations
Problems
Discussion Case
INDEX

版权说明

本站所提供下载的PDF图书仅提供预览和简介，请支持正版图书。

更多资源请访问:<http://www.tushu007.com>