

<<审计概念与方法>>

图书基本信息

书名：<<审计概念与方法>>

13位ISBN编号：9787810444743

10位ISBN编号：7810444743

出版时间：1998-08

出版时间：东北财经大学出版社

作者：卡迈克尔,等(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>

## <<审计概念与方法>>

### 内容概要

#### 内容简介

本书概括了审计的法律责任，增添了许多新案例，反映了最新的审计准则，强调了审计在企业 and 政府中的作用，使学生通晓把专业审计标准运用到审计实践中去的诀窍。

我社即将出版本书的中译版。

## <<审计概念与方法>>

### 作者简介

#### 作者简介

道格拉斯.R.卡迈克尔，会计学博士，巴卢奇大学会计学教授，美国注册会计师，注册欺诈行为检查员，是国际上公认的审计权威。

约翰.J.威林翰，博士，美国注册会计师，得克萨斯大学教授。

卡罗尔.A.沙勒，美国注册会计师，独立审计和法庭会计顾问。

<<审计概念与方法>>

书籍目录

CONTENTS

Preface

CHAPTER I The Audit Function-An Overview

HISTORY OF THE AUDIT FUNCTION

Independent Audits Prior to 1900

Twentieth-Century Developments

AUDITING DEFINED

Financial Auditing

Other Types of Audits

The Need for Audits of Financial Statements

THE AUDIT REPORT

The Standard Report

Generally Accepted Accounting Principles

Report Title, Address, Signature, and Date

Departures from the Standard Report

Generally Accepted Auditing Standards

THE INDEPENDENT AUDITOR

Types of CPA Firms

Internal Structure of a CPA Firm

OTHER TYPES OF AUDITORS AND AUDITS

Compliance Audits

Internal Audits

Operational Audits

CHAPTER I ASSIGNMENTS

CHAPTER 2 Professional Ethics and the

Auditing Environment

PROFESSIONAL STATUS-FRAMEWORK OF

THE ENVIRONMENT

Systematic Theory

Professional Authority

Community Sanction

Regulative Code

A Culture

NATURE OF THE ENVIRONMENT

SELF-REGULATION BY THE PUBLIC

ACCOUNTING PROFESSION

The Organizations Involved

The Code of Professional Conduct

Quality Control within CPA Firms

Mandatory Continuing Professional Education

Monitoring and Enforcement

EXTERNAL REGULATION

The Securities and Exchange Commission

Legal Liability

CHAPTER 2 ASSIGNMENTS

<<审计概念与方法>>

CHAPTER 3 Legal Liability

THE LEGAL ENVIRONMENT

CIVIL LIABILITY

Liability to Clients

Liability to Third Parties-Common Law

Liability to Third Parties-Statutory Law

CRIMINAL LIABILITY

NOTED LEGAL CASES

BarChris

Yale Express

Continental Vending

U.S. Financial

National Student Marketing

1136 Tenants Corporation

Equity Funding

Fund of Funds

Credit Alliance

Mann Judd Landau

ESM

Bily

Crazy Eddie

SELF-PROTECTION AGAINST LIABILITY

TORT REFORM

FORENSIC ACCOUNTING

CHAPTER 3 ASSIGNMENTS

CHAPTER 4 The Elements of Auditing

EVIDENCE, ASSERTIONS, AND PROCEDURES

Auditing Procedures

Evidential Matter and Its Relationship to Procedures

Financial Statement Assertions and Audit Objectives

OVERVIEW OF THE AUDIT RISK MODEL

TYPES OF AUDIT TESTS

Classification by Purpose of Test

Types of Tests of Controls

Types of Substantive Tests

OVERVIEW OF AN AUDIT OF

FINANCIAL STATEMENTS

WORK PAPERS

The Function of Work Papers

The Contents and Requirements of Work Papers

Legal Aspects of Work Papers

Mechanics of Work Paper Preparation

Illustrative Audit Work Papers

CHAPTER 4 ASSIGNMENTS

CHAPTER 5 Understanding the Client and

General Planning

CLIENT ACCEPTANCE AND CONTINUANCE

<<审计概念与方法>>

Quality Control Policies and Procedures  
Communication with a Predecessor Auditor  
Engagement Letters  
Conferences with Client Personnel  
KNOWLEDGE OF THE BUSINESS  
Organization Structure  
Operations of Legal Structure  
Industry and Economic Conditions  
GENERAL PLANNING AND THE PRELIMINARY  
AUDIT PLAN  
General Planning Decisions to Be Made  
Knowledge Obtained to Prepare Preliminary Audit Plan  
Procedures in Preparing Preliminary Audit Plan  
AUDIT DECISIONS IN PRELIMINARY PLANNING  
Understanding the Internal Control Structure and the  
Control Risk Assessment  
Materiality and Audit Risk  
Special Areas of Audit Risk  
Overall Timing of Engagement  
Involvement of Specialists and Others  
Assignment and Scheduling of Audit Staff  
ANALYTICAL PROCEDURES  
Use of Analytical Procedures  
Analytical Procedures in Planning the Audit  
Analytical Procedures as Substantive Tests  
Analytical Procedures in the Overall Review  
Data Used in Analytical Procedures  
CHAPTER 5 ASSIGNMENTS  
CHAPTER 6 Understanding the Internal Control  
Structure and Assessing Control Risk  
AUDIT STRATEGY AND THE INTERNAL  
CONTROL STRUCTURE  
Audit Logic and the Internal Control Structure  
Internal Control Structure Concepts  
Internal Control Structure Objectives  
Detailed Objectives of Internal Control  
COMPONENTS OF THE INTERNAL  
CONTROL STRUCTURE  
Control Environment  
Monitoring  
Risk Assessment  
Information and Communication  
Control Activities  
THE AUDITOR'S CONSIDERATION OF THE  
INTERNAL CONTROL STRUCTURE IN A FINANCIAL  
STATEMENT AUDIT  
An Overview of the Auditor's Consideration

<<审计概念与方法>>

Organizing the Auditor's Consideration  
Understanding the Internal Control Structure  
Documenting the Understanding  
Assessing Control Risk  
Tests of Controls  
Documentation of the Assessment of Control Risk  
Effect on Design of Substantive Tests  
THE FOREIGN CORRUPT PRACTICES ACT  
CHAPTER 6 ASSIGNMENTS  
CHAPTER 7 Planning Tests of Details of Transactions  
and Balances  
DESIGNING AUDIT PROGRAMS-  
AN INTRODUCTION  
Decisions to Be Made  
Considerations in Deciding on Nature, Timing, and Extent  
Efficiency and Effectiveness of Audit Tests  
DIRECT TESTS OF BALANCES  
Nature of Financial Statement Component and  
Audit Objectives  
Materiality at the Account Balance Level  
Audit Risk at the Account Balance Level  
Efficiency of Audit Tests  
TESTS OF TRANSACTION CLASSES  
Relation of Tests of Transaction Classes to Direct Tests  
of Balances  
Types of Tests of Transaction Classes  
Planning the Scope of Tests of Transaction Classes  
DESIGNING AUDIT PROGRAMS-  
ADDITIONAL MATTERS  
Revision of Audit Program as Audit Progresses  
Client Expectations  
Generalized Materials  
Direct Tests of Balances at an Interim Date  
AUDITING ACCOUNTING ESTIMATES  
CHAPTER 7 ASSIGNMENTS  
CHAPTER 8 Audit Sampling  
AN INTRODUCTION TO AUDIT SAMPLING  
Definition and Basic Features of Audit Sampling  
Nonstatistical versus Statistical Audit Sampling  
Representative Selection Methods  
AUDIT SAMPLING FOR TESTS OF  
TRANSACTION CLASSES  
Planning Samples for Tests of Transaction Classes  
Selection of Samples for Tests of Transaction Classes  
Evaluation of Sample Results of Tests of  
Transaction Classes  
Statistical Sampling for Tests of Transaction Classes

<<审计概念与方法>>

Nonstatistical Sampling for Tests of Transaction Classes  
AUDIT SAMPLING FOR DIRECT TESTS OF BALANCES  
Planning Samples for Direct Tests of Balances  
Selection of Samples for Direct Tests of Balances  
Evaluation of Sample Results of Direct Tests of Balances  
Nonstatistical Sampling for Direct Tests of Balances  
Statistical Sampling for Direct Tests of Balances  
Establishing Tolerable Misstatement for  
Sampling Applications  
Other Statistical Models  
APPENDIX: ESTIMATION SAMPLING-AN  
AUDIT HYPOTHESIS TESTING APPROACH  
Accounting Estimation versus Audit Hypothesis Testing  
Mean-per-Unit Estimation  
Stratified Mean-per-Unit Estimation  
Difference Estimation  
Ratio Estimation  
CHAPTER 8 ASSIGNMENTS  
CHAPTER 9 The Effect of Computers on the Audit  
THE RELATION OF COMPUTERS TO AUDITING  
Relation to Phases of the Audit  
Recognizing Reliance on the Computer  
Auditor Use of the Computer  
THE INTERNAL CONTROL STRUCTURE AND  
COMPUTERIZED SYSTEMS  
Control Classification in Computerized Systems  
Application Controls  
General Controls  
CONSIDERATION OF THE COMPUTER W PLANNING  
THE AUDIT  
Understanding the Client and the Control Environment  
Understanding the Accounting System  
Understanding Control Activities  
Planning Tests of Details of Transactions and Balances  
COMPUTER-ASSISTED AUDIT TECHNIQUES  
Testing Client Programs  
Testing Client Files  
Use of a Microcomputer as an Audit Tool  
A Terminology Note  
OTHER COMPUTER-RELATED CONSIDERATIONS  
Real-Time Processing Systems  
Electronic Data Interchange  
Computer Service Centers  
Database Management Systems  
LANs and Other Networks  
ADVANCED COMPUTER-ASSISTED TECHNIQUES  
APPENDIX: BASIC CONCEPTS OF



<<审计概念与方法>>

COMPUTER PROCESSING

Hardware

Software

Data Processing and Storage

CHAPTER 9 ASSIGNMENTS

CHAPTER 10 Tests of Transaction Classes and  
Related Balances

REVENUE, RECEIVABLES, AND RECEIPTS

Functions, Documents, Inputs, and Accounting Systems

Primary Control-Related Features

Account Balances and Transactions

Potential Misstatements

Tests of Transaction Classes for Sales

Tests of Transaction Classes for Cash Receipts

Tests of Adjustments to Accounts Receivable

Special Considerations

EXPENDITURES, PAYABLES, AND DISBURSEMENTS

Differences from the Sales Cycle

Functions, Documents, Inputs, and Accounting Systems

Primary Control-Related Features

Account Balances and Transactions

Potential Misstatements

Tests of Transaction Classes for Purchases for Inventory

Tests of Transaction Classes for Cash Disbursements

Variations for Other Types of Expenditure Transactions

RELATED DIRECT TESTS OF BALANCES

Accounts Receivable

Accounts Payable

Cash

CHAPTER 10 ASSIGNMENTS

CHAPTER 11 Direct Tests of Balances

INVENTORIES

Differences from the Sales and Expenditures Cycles

Assertions, Objectives, and Procedures

Observation of the Physical Inventory

Tests of Pricing and Summarization

Materiality

Audit Risk

Additional Considerations

LONG-TERM ASSETS AND OBLIGATIONS AND  
OWNERS' EQUITY

Property and Equipment

Investments and Intangible Assets

Long-Term Obligations

Owners' Equity

THE INCOME STATEMENT AND INCOME TAXES

The Income Statement

<<审计概念与方法>>

Inome Taxes

CHAPTER II ASSIGNMENTS

CHAPTER 12 completion of the Audit

NATURE OF COMPLETION AND

REVIEW PROCEDURES

Date of the Audit Report

Audit Procedures after Year-End

SUBSEQUENT EVENTS AND RELATED

REVIEW PROCEDURES

Subsequent Events Review

Subsequent Events of Audit Interest

Subsequent Events and the Report Date

Reissuance of the Audit Report

REPRESENTATION LETTERS

Legal Representation Letters

Client Representation Letters

REVIEW OF WORK PAPERS AND

FINANCIAL STATEMENTS

Summarization and Evaluation of Audit Results

Evaluation of Going Concern Status

Financial Statement Review and Analytical Procedures

Administrative Completion of Work Papers

AFTER THE AUDIT

Maintaining Quality of Audit Practice

Subsequent Discovery of Facts

Subsequent Discovery of Omitted Procedures

CHAPTER 12 ASSIGNMENTS

CHAPTER 13 The Auditor's Report

AUDITOR'S REPORTING OBLIGATION

Departures from a Standard Report

Financial Statements and Periods Covered

QUALIFICATIONS, DISCLAIMERS, AND

ADVERSE OPINIONS

Limitations on the Scope of the Audit

Departures from Generally Accepted

Accounting Principles

EXPLANATORY LANGUAGE ADDED TO THE

STANDARD REPORT

Opinion Based in Part on the Report of Another Auditor

Departure from a Promulgated Accounting Principle

Uncertainties

Going Concern Uncertainties

Inconsistent Application of Accounting Principles

Comparative Financial Statements--Updated Reports

Information outside the Basic Financial Statements

Emphasis of a Matter

Old Reporting Terms

<<审计概念与方法>>

AUDITOR-CLIENT COMMUNICATIONS

Communicating with Stockholders  
Communicating with the Board of Directors  
Communicating with Audit Committees  
Communicating with Management

CHAPTER 13 ASSIGNMENTS

CHAPTER 14 Attestation Services, Unaudited Financial Statements, and Specialized Reporting

ATTESTATION AND COMPILATION SERVICES

Types of Engagements  
Attestation Standards

UNAUDITED FINANCIAL STATEMENTS

Compilation or Review of Financial Statements for Nonpublic Companies

Review of Interim Financial Information of a Public Company

Other Unaudited Financial Statements of Public Companies

SPECIALIZED REPORTING CIRCUMSTANCES

Letters for Underwriters  
Special Reports  
Reports on Accompanying Information  
Forecasts and Projections  
Internal Control Structure  
Pro Forma Financial Information  
Compliance Attestation

CHAPTER 14 ASSIGNMENTS

CHAPTER 15 Operational Auditing

FRAMEWORK OF OPERATIONAL AUDITING

Operational Auditing Defined  
Operational Auditor's Qualifications  
Purpose of the Operational Audit Engagement  
Arrangements for the Operational Audit Engagement  
Methods of Conducting the Operational Audit Engagement  
Form and Content of the Operational Audit Report

CONDUCT OF AN OPERATIONAL AUDIT

Preliminary Survey  
Review of Charter and Development of Performance Criteria  
Review of Administrative and Related Controls  
Development of Specific Findings and Recommendations  
Preparation and Submission of Operational Audit Report

EXAMPLES OF OPERATIONAL AUDITS

Independent CPA  
Governmental Auditor  
Internal Auditor

CHAPTER 15 ASSIGNMENTS

<<审计概念与方法>>

Index

<<审计概念与方法>>

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>