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cases in auditing presents students with realistic problems in a case study format which they are required to solve by applying their knowledge of auditing theory and auditing and accounting standards the cases require the student to adapt auditing techniques to the demands of a particular situation the author believes that structuring the book in this way gives the student an appreciation of the need for the auditor to identify the key elements of a client's

business and design an audit that is responsive to them the second edition contains updated versions of 14 of the earlier cases and adds 8 new cases covering an audit of a computerized accounting system auditor liability corporate governance environmental audit internal audit and the external auditor ethics and independence illegal acts by a client and risk and audit planning there are questions for discussion and suggestions for suitable reading for each case

canadian financial accounting cases 3rd edition has been developed to bridge the gap between the foundational concepts and the real world students are introduced to the case study methodology for financial accounting which focuses on identifying the issue understanding implications developing alternatives and making recommendations students must also be able to understand the overall financial reporting landscape and the overall impact of the individual accounting issues the cases range from introductory level to advanced level and can be used as assignments exams or for in class discussions the cases have been developed using ifrs part i aspe part ii or asnpo part iii as the accounting frameworks providing students with exposure to many different types of organizational structures and have been linked to the cpa competency map instructors are provided with detailed teaching notes and marking keys that will assist in guiding the class discussions and assessments

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a comprehensive guide to china s public private and internal audit system study on the auditing theory of socialism with chinese characteristics provides a comprehensive overview of china s auditing practices recent years have seen the national audit office of china cnao making remarkable headway not only in china by guaranteeing the healthy operation of the economy and society and improving national governance through government auditing but also in the international arena by carrying out audits with the united nations with constant development in the practice an audit theory with socialist chinese characteristics has taken shape centering on the premise that government auditing serves as the cornerstone and safeguard of national governance at the xxi incosai held in 2013 in beijing the theme of national audit and national governance proposed and chaired by cnao was met with widespread approval by participants from over 160 countries and led to the endorsement of the beijing declaration which makes it a priority and target for audit institutions to promote good national governance to explore the nature and development of government auditing this book probes into the history and reality and theories and practices of auditing in various countries and puts forward the assertion that as a cornerstone and important safeguard for national governance government auditing is an immune system endogenous within the synthetical system of national governance with functions of precaution revelation and defense furthermore china s socialist auditing theory has been elaborated in nine aspects nature functions goals features methods management framework of regulations and standards it application and culture covering the new concepts methodologies techniques and achievements of china s government auditing this book is highly relevant practical and readable jiayi liu the chief author is the auditor general of china and the current chairman of intosai governing board in 2013 he won the united nations peace prize in recognition of his auditing work for un peacekeeping operations

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