

<<审计>>

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作者：（美）克涅科 等著

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### 内容概要

本书基于不断变化的经济环境，从全球的视角，适时地应对实务界对审计业务的挑战，提出审计作为一种专业判断过程，而不是一种由监管趋动的过程，并将这一理念贯穿于全书。针对财务报表审计越来越复杂的状况，《审计(增信服务与风险第3版)》提供了执行有效率且有效果的审计所必需的充分技能，同时辅以大量的习题、案例和工作底稿，从而增强学生的批判性思维、道德推理和解决问题的技能，以便为谨慎和客观地分析审计问题、展开审计业?奠定基础。

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## 章节摘录

Beyond the audit firm, there are a number of professional, regulatory, and other institutional forces that provide guidance on acceptable auditor judgment and conduct, and reinforce society's desire for ethical auditor judgment. Specifically, ethical conduct by an auditor is supported through a code of conduct, rules regarding auditor independence, auditing standards, quality control standards, and external inspection of audit engagements.

**CODES OF PROFESSIONAL CONDUCT. 职业行为守则** Auditors throughout the world must follow a code of conduct that defines unacceptable ethical behavior. The International Federation of Accountants (IFAC) requires that all member bodies adopt, except where prohibited by local law, the intent of the provisions of its "Code of Ethics for Professional Accountants." IFAC recognizes that national differences of culture, language, legal, and social systems results in each member body or country developing its own detailed ethical requirements as well as enforcement mechanisms. For example, the U.S. representative to IFAC, the American Institute of CPAs, promulgates the Code of Professional Conduct that applies to all members of the AICPA including special provisions for those who are in public practice. The purpose of the AICPA Code is to define the minimum levels of professional responsibility and behavior that are expected of a certified public accountant in the United States. The AICPA Code consists of three components: (1) Principles, (2) Rules of Conduct, and (3) Interpretations. The Principles reflect the guiding philosophy of the profession and provide a framework for the Rules (i.e., if members are striving to meet principles, they are exhibiting the most desired ethical behavior as auditors). The Rules of Conduct reflect the enforceable portion of the code and dictate, in broad terms, the types of actions by an accountant that are forbidden or encouraged/required. Interpretations provide guidelines for applying the Rules, but are not intended to limit the scope of the Rules.

The fundamental principles in a code of ethical conduct as defined by IFAC should incorporate rules of professional behavior in the following areas:

- Integrity:** A professional accountant should be straightforward and honest in performing professional services.
- Objectivity:** A professional accountant should be fair and should not allow prejudice or bias, conflict of interest, or influence of others to override objectivity.
- Professional Competence and Due Care:** A professional accountant should perform professional services with due care; competence, and diligence, and maintain professional knowledge and skill at a level required to ensure that a client receives competent, up-to-date, professional service.
- Confidentiality:** A professional accountant should respect the confidentiality of information acquired during the course of an engagement and should not use or disclose any such information without proper and specific authority or unless there is a legal or professional right or duty to disclose.
- Professional Behavior:** A professional accountant should act in a manner consistent with the good reputation of the profession and refrain from conduct that might discredit the profession.
- Technical Standards:** A professional accountant should provide professional services in accordance with the relevant technical and professional standards and should exercise due care and skill. The auditor should also comply with the instructions of the client insofar as they are compatible with the requirements of integrity, objectivity, and independence.

A summary of the AICPA Code of Professional Conduct is presented in Figure 17-6. The Code covers the above topics in a series of general rules, supplemented with detailed interpretations. Rule 101 on independence is the most voluminous and will be discussed in the next section. Other important rules are discussed below.

**Integrity and Objectivity (Rule 102):** Integrity implies maintaining high moral and ethical standards. Objectivity implies that the auditor will maintain a high level of impartiality when evaluating evidence and reaching a conclusion about the fairness of financial statements. In general the twin goals of integrity and objective imply that an auditor should not knowingly misrepresent information related to the financial statements, should avoid conflicts of interest with the client, and should not subordinate his or her professional judgment to any other party. The essence of professional judgment is developing an honest and objective opinion of the facts in question and taking appropriate action based on those facts. In an audit, that means obtaining adequate evidence on which to base an opinion and reaching an unbiased opinion about the fairness of the financial statements. The question of integrity and objectivity is critical when an

auditor accepts an engagement to serve as a client's advocate , such as on a tax matter. Accountants must comply with the rules of conduct in advocacy engagements and must be careful to not risk the loss of credibility by pushing advocacy beyond sound and reasonable professional practice. Competence ( Rule 201 ) : A professional accountant is expected to accept only engagements for which he or she has ( or can readily obtain ) an adequate degree of competence as evidenced by the exercise of due professional care in providing services , undertaking effective planning and supervision , and using sufficient evidence as a basis for rendering an opinion.

Confidentiality ( Rule 301 ) : An independent accountant has a responsibility to maintain client information in utmost confidentiality even after the end of the professional relationship. However , there is no legal right to confidentiality for auditor-client communications as exists in the case of attorney-client privilege under the laws of many countries. Furthermore , confidentiality is not applicable when: Disclosure of information is required under technical accounting or ethical standards. Information is subject to a legal subpoena or other legally required disclosure. Information is needed for a peer or quality review by an authorized body.

Information is relevant to a legal , regulatory or ethical inquiry. ....

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