<<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,强调了审计在企业和政府中的作用,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 Finns

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

I136 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 Elaments 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 Prcliminary 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 Stmcture

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 Pinancial 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

THEAUDIT

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 IO 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 Tpes of Expenditure Transactions

RELATED DIRECT TESTS OF BALANCES

Accounts Receivable

Accounts Payable

Cash

CHAPTER IO ASSIGNMENTS

CHAPTER 11 Direct Tests of Balances

IVENTORIES

Differences from the Sales and Expenditures Cycles

Assertions, Objectives, and Procedures

Observation of the Physical Iventory

Tests of Pricing and Summarization

Materiality

Audit Risk

Additional Considerations

LONG-TERM ASSETS AND OBLIGATIONS AND

OWNERS' EQUITY

Property and Equipment

Ivestments and Itangible Assets

Long-Term Obligations

Owners' Equity

THE ICOME STATEMENT AND INOME TAXES

The Icome Statement

<<审计概念与方法>>

Inome Taxes

CHAPTER II ASSIGNMENTS

CHAPTER 12 completion of the Audlt

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 Comroittees

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 Admimstrative 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