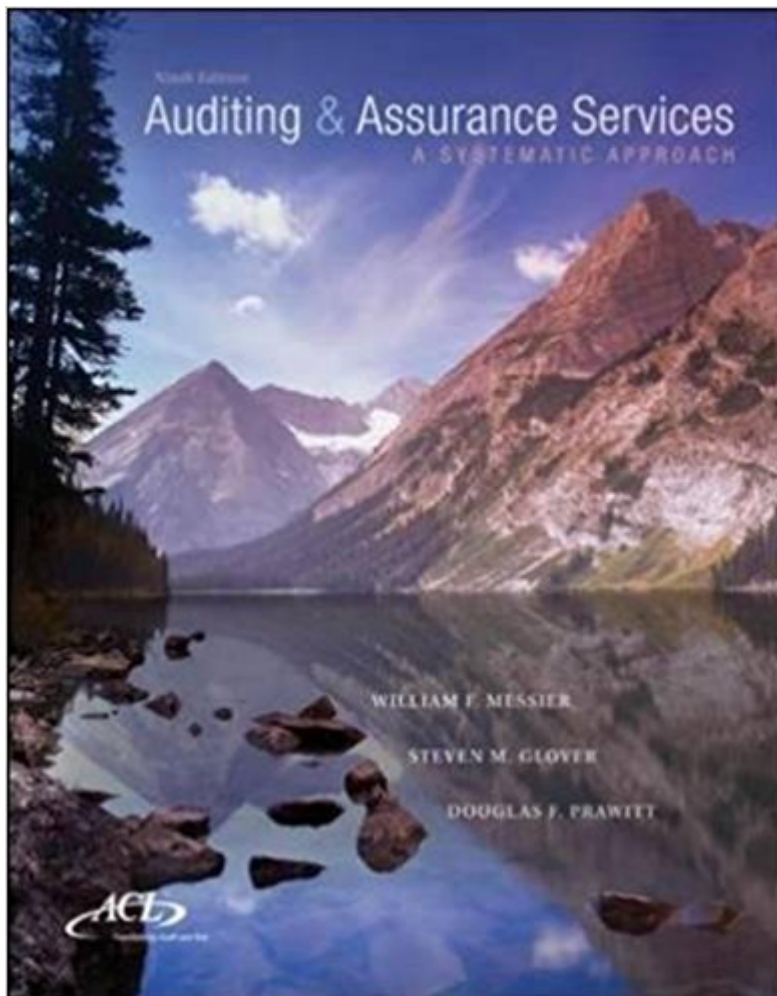




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MP Auditing & Assurance Services W/ ACL Software CD-ROM: A Systematic Approach



Synopsis

The fundamental values central to the Messier/Glover/Prawitt text include: student engagement, a systematic approach, and decision making. **Student Engagement:** The authors believe students are best served by acquiring a strong understanding of the basic concepts that underlie the audit process and how to apply those concepts to various audit and assurance services. The text is accessible to students through straightforward writing and the use of engaging, relevant real-world examples, illustrations, and analogies. The text explicitly encourages students to “stop and think” at important points in the text to help them apply principles covered and also helps students see the application of concepts in a practical setting through “practice insight” boxes. **A Systematic Approach:** The authors first introduce the three underlying concepts of audit risk, materiality, and evidence, then follow with a discussion of audit planning, the assessment of control risk, and a discussion of the nature, timing, and extent of evidence necessary to reach the appropriate level of detection risk. These concepts are then applied to each major business process and related account balances using a risk-based approach, (in following with the new standards adopted by the various auditing boards). **Decision Making:** Since much of auditing practice involves the application of auditor judgment, the authors focus on critical judgments and decision-making processes. If a student understands these basic concepts and how to apply them to an audit engagement, he or she will be more effective in today’s dynamic audit environment. The new edition even includes a full advanced module on Professional Judgment.

Book Information

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Customer Reviews

Professor William F. Messier, Jr., is the Deloitte & Touche Professor at the School of Accountancy,

Georgia State University. He holds a Professor II position at the Institute for Accounting and Auditing, Norwegian School of Economics and Business Administration, and he is a visiting professor at SDA Bocconi in Milan, Italy. Professor Messier has a BBA from Siena College, an MS from Clarkson University, and an MBA and DBA from Indiana University. He is a CPA in Florida and has taught at the Universities of Florida and Michigan. Professor Messier has served as the Chairperson of the Auditing Section of the American Accounting Association and as co-editor of the Journal of Accounting Literature. He currently serves on the AICPA's International Auditing Standards Subcommittee. Professor Messier has authored or co-authored over 45 articles in accounting, decision science, and computer science journals.

The book is well organized as to the steps of an audit and that is repeated in a diagram form at the beginning of each chapter. However, many figures/diagrams in the chapters cause a student to get lost because they start with overview, then pick up a step but then go to another step but then go into more detail on a prior step and it makes it very hard for a student to not get lost and follow where they are back in the main overview. Basically, the figures/diagrams can make it hard to follow. Plus, the book has a lot of unnecessary babble. This makes it difficult for students to understand what is important and get the main bullets carved out from gobs of text. But, unfortunately, if you are buying this book, it is probably necessary for a course you are taking.

This book is poorly written and organized. The structures of the individual chapters are difficult to follow, and because ideas do not flow well, it is difficult to remember what one has read. The book is overly verbose, and also contains many errors. The vast majority of the information in this book simply regurgitates regulations and standards set down by the PCAOB. If you respect your students' time, their wallets, and their understanding of the material, just assign them to read those standards. Supplement those readings with a case book for the real world experience. I would not waste my money on this book. If you have to have it, just buy an older edition. Most of the problems have only had their dates changed.

This was the textbook for a college Auditing class. As an Accounting major, I appreciated the straightforward way the author presented the information. Face it folks, most accountants are not writers, and most accounting related textbooks reflect this! This book presents auditing theory clearly and concisely, then builds upon and reiterates those concepts in subsequent chapters throughout the text. I am definitely hanging onto this book as it will come in very handy when

studying for the CPA exam. Four stars instead of five because it is a college textbook after all, not a 'just for pure pleasure' purchase.

This may be one of the worst textbooks I have ever read. The writing style is overly dense and wordy. The authors make references for definitions to other chapters in the book and then when you look them up, it refers you back to the chapter you were reading. Most of the multiple choice questions at the end of the chapters don't test knowledge of substance. Instead the real test is trying to make sense of the double negatives and ambiguous definitions. I gave it two stars because there are some nice pictures on the cover and within the "Earthwear" Annual Report. I would recommend against any professors using this text.

Ugh accounting

I used this textbook for an Auditing class in a graduate course. I found the information to be very simply explained and easy to follow. The book includes plenty of examples that help understand each chapter. There were a few things that I had to google but most of my questions were answered by the book. I got an easy A in the class.

This book was a good deal for students like me. It is easier to carry around select chapters for a class, and it still came with the ACL cd that I need for the class. It was a better decision than buying the book from the school bookstore for twice the price.

Doesn't come with the CD. Disappointed. Don't advertise it if you aren't going to include it.

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