Peach Blossom Cologne Company 4th Edition

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the fourth edition of the peach blossom cologne company audit case contains many new features most significantly exercises dealing with the audit of internal control over financial reporting optional exercises simulate the planning phase of a real audit including preparation of an engagement letter completing a time budget and conducting analytical procedures in analyzing the potential problems uncovered by analytical procedures students are required to provide an analysis of risks and a discussion of those accounts that may present potential problems the optional internal control flowcharting exercises are based on the client s computer system two statistical sampling exercises are included an attributes sampling application and a variables sampling exercise using dollar unit pps sampling new to this edition is a table that cross references exhibits to their related assignments additionally students are provided a cd that contains working paper templates enabling students to complete some or all of the working papers electronically for those instructors who would like to provide audit programs to their students a cd containing audit programs is available students can use these programs as a starting point for developing their own audit programs

this auditing practice set incorporates both the cycles and the risk approach using the audit risk model students will learn to design and prepare the current year s working papers and assemble the completed case taking about 30 hours to complete this practice set can be used with any auditing textbook

audit professionals are valued members of society and are expected to be both skilled and ethical in their decision making the role of the auditor extends far beyond that of counting beans by demanding a social and political awareness a technical knowledge ethical principles and relationship skills in addition due to the team oriented nature of the audit approach auditors require strong team building and interpersonal skills this book offers expert descriptions of and insights into how such skills and responsibilities can be inculcated in tertiary education and professional training environments unlike other books which focus on auditing as a technical process this volume examines auditing from a teaching and learning perspective expert contributors provide authoritative insights into an audit education which is embedded in accounting practice the book s descriptions of these insights into improving education for future audit professionals may allow the introduction of new and challenging fields of enquiry audit education will be of great interest to educators in tertiary institutions trainers in professional firms and key individuals in accounting professional bodies seeking to ensure their members possess acceptable levels of attainment for admission and continued membership this book was originally published as a special issue of accounting education an international journal

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