Essentials of auditing, assurance services and ethics in Australia: an integrated approach


Abstract

For the first time ever, the team that created the best selling Australian auditing text is bringing you a condensed version! Perfectly suited to most 13 week units, Essentials of Auditing, Assurances Services and Ethics in Australia: An Integrated Approach offers you the high quality you have come to expect from the Arens team in a compact text. Briefer, more concise coverage across the book makes it not only easier for students to read, but also ensures that they are not being overwhelmed by too much information at once.

Similar to Auditing, 8e, the Essentials version presents a conscious effort to focus on the Australian auditing environment in terms of the current practices and standards issued by the Auditing and Assurance Standards Board (AUASB). The book is a concise introduction to auditing for students who have not had significant experience in the field. It is also appropriate for introductory professional development courses for public accounting firms, internal auditors and government auditors.

The primary emphasis in this text is on the auditor's decision-making process. The purpose is to integrate the most important concepts of auditing with certain practical aspects in a logical manner to assist students in understanding audit decision-making and evidence accumulation.

Technology, e-commerce, and fraud issues are also integrated throughout the chapters, making it one of the most up-to-date texts, not only in current standards, but in keeping up with the digital world.