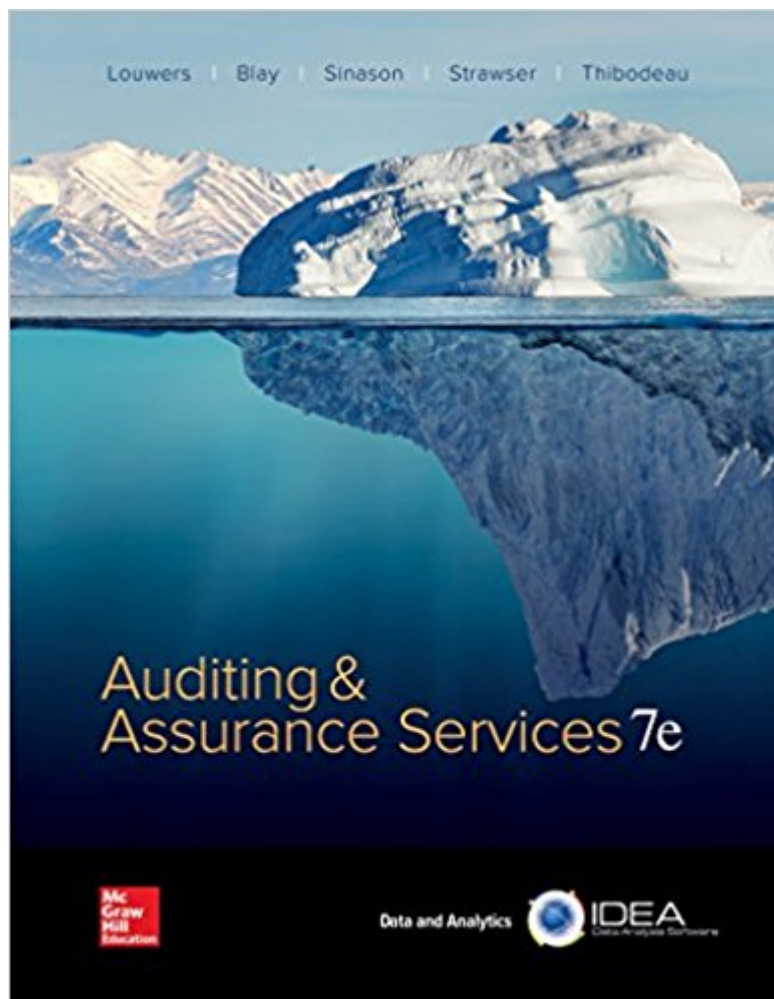




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# Auditing & Assurance Services (Auditing And Assurance Services)



## Synopsis

As auditors, we are trained to investigate beyond appearances to determine the underlying facts— in other words, to look beneath the surface. From the Enron and WorldCom scandals of the early 2000s to the financial crisis of 2007— 2008 to present-day issues and challenges related to significant estimation uncertainty, understanding the auditor’s responsibility related to fraud, maintaining a clear perspective, probing for details, and understanding the big picture are indispensable to effective auditing. With the availability of greater levels of qualitative and quantitative information (“big data”), the need for technical skills and challenges facing today’s auditor is greater than ever. The author team of Louwers, Blay, Sinason, Strawser, and Thibodeau has dedicated years of experience in the auditing field to this new edition of Auditing & Assurance Services, supplying the necessary investigative tools for future auditors.

## Book Information

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## Customer Reviews

Jay C. Thibodeau is the Rae D. Anderson Professor of Accounting at Bentley University. Professor Thibodeau is a certified public accountant and a former auditor. He received his bachelor’s degree from the University of Connecticut in 1987 and his PhD from the University of Connecticut in 1996. He joined the faculty at Bentley in 1996 and has remained there. At Bentley, he serves as the coordinator for all audit and assurance curriculum matters. His off-campus commitments include consulting with the Audit Learning and Development group at KPMG. Professor Thibodeau’s scholarship focuses on audit judgment and decision making and audit

education. He is a coauthor of two textbooks and has written more than 40 book chapters and articles for academics and practitioners in journals such as *Auditing: A Journal of Practice & Theory*, *Accounting Horizons*, and *Issues in Accounting Education*. Professor Thibodeau served as the President of the Auditing Section of the American Accounting Association for the 2014/2015 academic year. He served on the Executive Committee for the Auditing Section from 2008 to 2010. He has received national recognition for his work five times. First, for his thesis, winning the 1996 Outstanding Doctoral Dissertation Award presented by the ABO section of the AAA. Three other times, for curriculum innovation, winning the 2001 Joint AICPA/AAA Collaboration Award, the 2003 Innovation in Assurance Education Award, and the 2016 Forensic Accounting Teaching Innovation Award. Finally, for outstanding service, receiving a Special Service Award from the Auditing Section for his work in helping to create the "Access to Auditors" program sponsored by the Center for Audit Quality.

Jerry R. Strawser is Executive Vice President and Chief Financial Officer at Texas A&M University and holds the KPMG Chair in Accounting. Prior to his current appointment, Professor Strawser served as dean of Mays Business School at Texas A&M University, interim executive vice president and provost at Texas A&M University, interim dean of the C. T. Bauer College of Business at the University of Houston, and Arthur Andersen & Co. Alumni Professor of Accounting. Professor Strawser has coauthored three textbooks and more than 60 journal articles. In addition to his academic experience, he had prior public accounting experience at two Big Five accounting firms. He has also developed and delivered numerous executive development programs to organizations such as AT&T, Centerpoint Energy, Continental Airlines, ConocoPhillips, Halliburton, KBR, KPMG, Minute Maid, PricewaterhouseCoopers, McDermott International, Shell, Southwest Bank of Texas, and the Texas Society of Certified Public Accountants. Professor Strawser is a certified public accountant in the state of Texas and earned his BBA and PhD in Accounting from Texas A&M University.

Timothy J. Louwers is the Director of the School of Accounting and KPMG Eminent Professor in Accounting at James Madison University. Professor Louwers received his undergraduate and master's degrees from The Citadel and his PhD from Florida State University. Prior to beginning his academic career, he worked in public accounting with KPMG, specializing in financial, governmental, and information systems auditing. He is a certified public accountant (South Carolina and Virginia) and a certified information systems auditor. He is also certified in financial forensics. Professor Louwers's research interests include auditors' reporting decisions and ethical issues in the accounting profession. He has authored or coauthored more than 60 publications on a wide range of accounting, auditing, and technology-related topics, including articles in the *Journal of Accounting Research*, *Accounting*

Horizons, the Journal of Business Ethics, Behavioral Research in Accounting, Decision Sciences, the Journal of Forensic Accounting, Issues in Accounting Education, the Journal of Accountancy, the CPA Journal, and Today's CPA. Some of his published work has been reprinted in Russian and Chinese. He is a respected lecturer on auditing and technology-related issues and has received teaching excellence awards from the University of Houston and Louisiana State University. He has appeared on both local and national television news broadcasts, including MSNBC and CNN news programs.

David H. Sinason is the PwC Professor of Accountancy at Northern Illinois University (NIU) and director of the NIU Internal Audit program. Professor Sinason received a BS in engineering from the University of Illinois, a BS in History from Northern Illinois University, a BBA and MAcc in accounting from the University of North Florida, and a PhD in accounting from Florida State University. He has certifications as a certified public accountant, a certified internal auditor, a certified financial services auditor, and a certified fraud examiner. He also has certification in risk management assurance. Professor Sinason has written more than 50 articles, mostly in the areas of assurance services, fraud prevention and detection, and auditor liability. Professor Sinason has taught in the areas of accounting information systems, auditing and assurance services, and financial accounting. He has received teaching awards at each of the universities where he has taught including the 2002-2003 Department of Accountancy and Northern Illinois University Awards for Excellence in Undergraduate Teaching.

Allen D. Blay is an Associate Professor of Accounting at Florida State University. Professor Blay completed his PhD at the University of Florida in 2000. He teaches auditing at all levels and teaches a seminar in auditing research in the doctoral program. His research interests relate to auditor judgment and decision making. Professor Blay has authored or coauthored publications on a wide range of accounting and auditing topics in journals such as Contemporary Accounting Research, Auditing: A Journal of Practice and Theory, Organizational Behavior and Human Decision Processes, the Journal of Business Ethics, Behavioral Research in Accounting, Issues in Accounting Education, the International Journal of Auditing, and the Journal of Accounting, Auditing, and Finance. He is currently Associate Editor for Issues in Accounting Education and serves on several editorial boards. Professor Blay has been active in the American Accounting Association, serving on the auditing education committee and the annual meeting committee as Accounting, Behavior, and Organizations section chair, among other committees. He is also active in the American Institute of CPAs, serving in various volunteer roles relating to the Uniform CPA Exam. Prior to entering academics, Professor Blay worked in public accounting auditing financial institutions. He currently directs the accounting doctoral program at Florida State University.

This book has a down-to-earth feel to it as you read. The Auditing Insights provide relevant stories and facts related to auditing, and each chapter has a nice glossary of terms to help students remember important words. The book also has several modules and case studies in the back to further reinforce learning. Great book to use, highly recommended.

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