

Montgomery s Auditing (Hardback)

By Philip L. Defliese, Henry R. Jaenicke, Vincent M. O Reilly

John Wiley and Sons Ltd, United States, 1990. Hardback. Book Condition: New. College 3 revised ed. of 11 revised ed.. 242 x 199 mm. Language: English . Brand New Book. This Third College Version offers a rigorous and highly readable introduction to the theory and practice of auditing. Using both the transaction cycle and account balance approaches, it emphasizes the development of judgment by the auditor and provides aids for enhancing decision-making skills. Flexible, current and prepared by a distinguished team of academicians and practicing accountants, it provides students with the ideal mix of theory and practice. A number of changes have been incorporated, including relevant CPA exam questions up to and including the May 1989 exam; the expansion of the Quinn Hardware case through eight chapters covering risk assessment, testing the control structure, auditing the major transaction cycles, completing the audit and drafting the audit report; new developments including the expectation gap standards issued by the AICPA in 1988 and significant new legal cases that affect auditor liability; revisions of chapters 7-9 to conform to the 1988 SASs; and more.



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