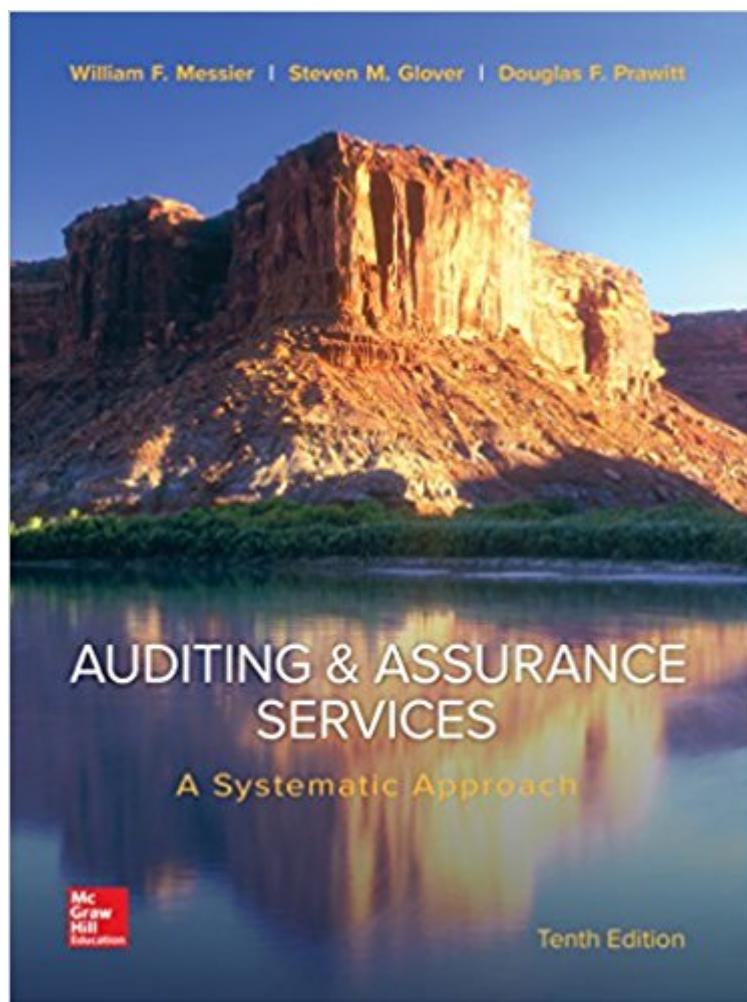


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# Auditing & Assurance Services: A Systematic Approach (Irwin Accounting)



## Synopsis

The fundamental values central to the Messier Jr./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.

So glad I only paid \$20 for the 8th edition instead of the \$300 9th edition that I was supposed to buy for class. It's basically the same, right down to the problem numbers. Halfway done with my class, haven't noticed any problems or major differences! Good book to keep on hand if you're working in the field also.

The reviewer who mentioned that most of the important stuff is in the side tables with the tiny font is absolutely correct. Usually those are just summaries of information explained at length later in the chapter, but it'd be really handy to have that information front and center and larger. I know it would make the book longer and heavier, but when trying to study I'm always flipping through the book for way too long. If you're looking at this book I'm assuming it's because you need it for class and have no say in the matter, but it IS a very informative book and will most likely be helpful if you are taking the CPA Exam in the near future. There is lots of detail and I'd say it's pretty clear, though some concepts are just inherently difficult and require rereading.

Made a great paperweight. Bought for my auditing class and took it with me to the lectures so the professor thought I knew what was up. Nope. Barely read the book. I'm sure it has lots of useful information. I of course decided to make my life miserable and waited til CPA prep to cram all audit knowledge in my brain. Don't be like me. Read your fancy textbooks.

If you're looking into this book then you're probably in an auditing class and have no choice but to buy it for class but even with that being said, this is a very nicely put together and well-written book and

it should be very helpful in your class. Good luck with your semester, I hope you like auditing.

Exactly What I was looking for at a fraction of the price. I really like the fact that I can place the loose leaf pages in the binder of my choice. Moreover, I found no markings in the book. This was a great buy and the book does a really good job at explaining all of the concepts. There's a lot of overlap from chapter to chapter, but this helps to solidify Auditing concepts which can be hard to grasp if you don't work in the field or have too much experience with auditing. Great choice for Accounting students.

I am currently using this for an auditing course. It is a pretty good book for learning auditing basics. It is fairly simple to read and makes a point to reiterate key points.

This is a great book, I took an assurance class in college and it was very useful. It will definitely reinforce my understanding of auditing within the workplace, as well as better prepare me for C.P.A exams. I would still recommend purchasing Becker or Kaplan review materials when studying for the C.P.A exams.

Close to \$300 and doesn't even include the access code. That comes out to another \$137.50.

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