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uditing:

Concepts for a Changing Environment ^{5e}

Larry E. Rittenberg Bradley J. Schwieger

审计学

——基于环境变化的概念

叶陈刚(对外经济贸易大学)

改编

徐吉明(中华人民共和国审计署)

审校



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出版前言

自教育部在《关于加强高等学校本科教学工作 提高教学质量的若干意见》【教高(2001)4号】中提出双语教学的要求后,各地高校相继开设了一系列双语教学课程。这对提高学生的学科和外语水平,开阔国际视野,培养创新型人才起到了重要的作用;一大批教师也逐渐熟悉了外文授课,自身的教学水平和能力得到较大提高,具备国际学术思维的中青年教师脱颖而出。同时,经过近几年的双语教学实践,国外原版教材量大、逻辑不够清晰、疏离中国现实等问题也影响了双语教学的效果。因此,对外版教材进行本土化的精简改编,使之更加适合我国的双语教学已提上教材建设日程。

为了满足高等学校经济管理类双语课程本土化教学的需要,在教育部高等教育司的指导和支持下,高等教育出版社同Thomson Learning等国外著名出版公司通力合作,在国内首次推出了金融学、会计学、经济学等专业的英文原版改编教材。本套教材的遴选、改编和出版严格遵循了以下几个原则:

1. 择优选取权威的新版本。在各专业选书论证会上,我们要求入选改编的教材不仅是在国际上多次再版的经典之作的最新版本,而且是近年来已在国内被试用的优秀教材。

2. 改编后的教材力求内容规范简明,逻辑更加清晰,语言原汁原味,适合中国的双语教学。选择的改编人既熟悉原版教材内容又具有本书或本门课双语教学的经验。在改编过程中,高等教育出版社组织了知名专家学者召开了数次改编和审稿会议,改编稿征求了众多教师的意见。

3. 改编后的教材配有较丰富的辅助教学支持资源,教师可在网上免费获取。同时,改编后的教材厚度适中,定价标准较低。

由于原作者所处国家的政治、经济和文化背景等与我国不同,对书中所持观点,敬请广大读者在阅读过程中注意加以分析和鉴别。

此次英文改编教材的出版,得到了很多专家、学者的支持和帮助,在此深表谢意!我们期待这批英文改编教材的出版能对我国经济管理类专业的教学能有所帮助,欢迎广大读者给我们提出宝贵的意见和建议。

高等教育出版社

2005年1月

关于本书

内容简介

《审计学——基于环境变化的概念（第五版2005）》是本书英文版自2002年出版以来改动最大的一版，它反映了商务和审计领域中所发生的各种变革。本版次明确了审计的重要性，公司治理在加强审计中的作用，指出道德理解并满足道德期望、审计风险与经营风险、财务报告的内部控制，探讨电算化系统风险、控制和机遇、审计证据的账户余额和交易实质性测试框架、舞弊审计、审计抽样、收入及相关账户审计、采购循环和存货审计、现金和其他流动资产审计、固定资产及相关费用账户审计，分析并购、关联方交易、长期负债和权益的审计、终结审计、沟通审计与鉴证结果，说明审计的职业责任、内部审计及其外包。

我们相信本书会使读者获得最前沿的知识，为迎接新的后安然时代的审计与商务环境做好准备。

作者简介

Larry E. Rittenberg (朗瑞·里滕伯格)，管理学博士，美国注册会计师，美国注册内部审计师，Wisconsin-Madison大学安永(Ernst & Young)会计与信息系统讲座教授，主讲审计学、计算机和经营审计。担任内部审计师协会（IIA）职业实务委员会的副主席，IIA研究基地的主席，美国会计学会(AAA)审计准则委员会成员，AICPA计算机审计附属委员会和信息技术委员会成员，NACD蓝带委员会审计委员会成员，美国会计学会的副主席兼财务长。Ritternberg教授曾是安永会计师事务所的审计师，与他人合作出版了五部著作，发表过大量论文。

Bradley J. Schwieger (布莱德利·舒威杰尔)，工商管理博士，美国注册会计师，是St.Cloud州立大学G. R. Herberger商学和会计学杰出教授，是美国会计学会（AAA）、会计学会审计部、内部审计师协会、AICPA的职业会员，也是明尼苏达州注册会计师协会的会员。曾是安达信会计师事务所审计部的高级经理，也曾是明尼苏达州注册会计师协会法律委员会的成员，发表过大量关于会计和审计的学术论文。

改编及审校者简介

叶陈刚，管理学博士，工商管理博士后，会计学教授，博士生导师，现为对外经济贸易大学国际商务经理研究中心主任、现代会计与审计研究所所长，兼任中国会计学会理事、中国总会计师协会理事、国家会计学院高级访问学者。出版专著和译著，主编丛书、工具书及教材等30余部，主持或参与主持国家级、省部级与全国性专业学会、协会等科研课题11项，获得多项科研学术奖励，在《会计研究》、《审计研究》、《管理科学》、《南开管理评论》、《经济评论》等知名学术杂志与大学学报和《USA-China Business Review》等相关期刊发表中英文学术论文150多篇。

徐吉明，20世纪八九十年代留学欧洲，熟练掌握英文与法文，在法国社会科学高等研究院获经济学博士学位，现为中华人民共和国审计署卫生药品审计局局长，湖南大学经济与贸易学院兼职教授、高级审计师、研究生导师。1995年留学回国后到中华人民共和国审计署工作，1999年曾作为亚洲开发银行绩效评价局项目官员参与亚行贷款项目的绩效评价工作。2002年以来，先后在审计署外资运用审计司、审计署驻昆明特派员办事处、卫生药品审计局工作，从事审计业务工作十余年，熟悉国内外审计情况。先后参与审计署审计体制、公共资金绩效审计等课题的研究工作。

教学支持资源（见本书教学支持说明页）

1. Instructor's Manual
2. Solution Manual
3. PPT
4. Biltrite Solution Files

导 读

一、持续变化环境中的审计

本书的第一版作者以“环境变化概念”为主题，旨在使读者对最新的技术、风险以及变化的审计方法有提前认识。环境在不断变化，作者一直致力于让学习审计的学生能够站在最新和更具挑战的理论前沿。第五版涵盖了过去几年里审计领域变化的主要内容，包括2002年颁布的萨班斯—奥克斯利法案(Sarbanes-Oxley Act)，上市公司会计监管委员会(PCAOB)关于内部控制报告标准，以及委员会关于审计人员在公司治理中作用的讨论。此外，作者增加一章内容以便进一步说明舞弊和法务会计。作者还继续保持了在审计说明中加入计算机审计技术和控制的内容。

本书是第一本采用商业风险方法并在所有主要的审计说明中加入了计算机审计技术的教材。书中清楚地指出审计风险不是过去人们所认为的不进行审计的借口，而应是一种提高审计效率的技术。在第四章中作者进一步引入了新的COSO企业风险管理模型，并将其作为组织整体控制系统中的主要部分加以阐述。

不断变化的环境使得企业经营过程中的不确定性增强，因此应在每次审计中引入商业风险分析技术，更加强调经营风险、公司治理、财务报告质量和保证服务的新兴形式。人们提高了对审计的要求，希望审计人员能够检查出重要的舞弊，希望公司方面能够在互联网上发布财务报告并且能得到审计人员的实时认证。这一趋势带给审计人员前所未有的挑战，也成为了本书第五版的主题。

二、第五版的主要修订之处

以下是自本书出版以来最主要的修订内容：

1. 涵盖了2002年颁布的萨班斯—奥克斯利法案。第一章中介绍萨班斯法案，这一概念会贯穿教材始终。我们不仅给出诸如第404条款关于内部控制评价的具体细则，还包括了美国审计总署(GAO)对审计职业变化的研究。

2. 扩展了内部控制评价和报告内容。我们已经深入讨论过内部控制，第五章中还新加入了上市公司会计监管委员会第2号准则有关内部控制评价和报告的内容。将COSO内部控制概念纳入到COSO企业风险管理概念体系中。

3. 增加了对公司治理的探讨。第二章介绍了公司治理，讨论了萨班斯—奥克斯利法案形成的因素。作者列举出好的公司治理原则，并且还阐述了审计委员会、外部审计和内部审计的重要作用。

4. 新添章节——舞弊审计。公众希望审计能够更多地检查和报告舞弊。第五版教材第八章中新添了舞弊审计内容，主要阐述了通过挪用公款和在财务报告中作假而形成的舞弊类型。作者给出可以指示舞弊的风险指标、舞弊调查技术和分析程序的具体内容。另外，书中的“关注舞弊”栏目还讨论了其他重要专题。

5. 深入讨论了经营风险和企业风险问题。这部分内容超越了审计风险模型对企业

范围风险的探讨,将风险分析整合到整个控制过程。作者还讨论了重大舞弊审计应该发现的非常明显但被审计人员忽视的舞弊风险,如世通、安然和南方保健(HealthSouth)公司事件。最后,作者增加了录入总分类账的数据来源的讨论和是否有必要复核所有交易事项记录的内容。

6. 审计中采用统计抽样。上市公司会计监管委员会(PCAOB)及其他机构曾经讨论过审计抽样的必要性,其中一种方法就是随机选择被检查对象。第九章中作者增加了统计抽样方法的篇幅,强调了使用统计抽样对于增强样本代表性和被检查项目的重要性。

7. 新增案例。许多读者曾提出书中应该包含一些案例,以便使读者深入了解审计系统的细节和审计要素。作者曾经选取了比奥特里特(Biltrite)自行车公司的系列案例,并将其添加到全书的各个章节,为读者提供作审计工作的机会。这些实验练习反映了审计的所有重要阶段,从计划到内部控制评价,实施账户余额的实质性测试以及草拟审计报告。这些案例全部经过现场实验为学生说明实际的审计问题。

8. 涵盖更多关于收入确认和公司破产领域的内容。作者进一步探讨了包括基本概念在内的收入确认问题,以及识别和审计收入项目的替代方法。

9. 更新了问题讨论和案例。就像以前的版本一样,作者持续更新每章后面的材料,选取能锻炼判断和推理能力而不是机械记忆的案例。大多数的多项选择题是为检测高水平的认知能力而设计的,而不是靠记住基本概念就可以解答的。作者给出了很多小组讨论题目,鼓励学生通过浏览教材附注的重要网站获得更多的信息。

10. 困难领域审计。作者对资产减值、负债估计和其他主观性判断的会计领域进行了讨论,扩展了资产减值测试可能采用的商誉和现值模型的探讨,引入了包括AOL和时代华纳公司在内的真实公司的案例来说明资产减值。

11. 介绍了计算机审计技术。证券交易委员会(SEC)一直促使从业人员进行实时审计。在连续审计模型的基础上,证券交易委员会要求财务报告审计要在年度结束后的45天之内完成。作者重点介绍持续审计最有效、最具潜在使用价值的三种方法:标签和跟踪技术、综合测试和通用审计软件,删去了长久以来一直在文献中涉及却很少使用或没有太大使用价值的技术的内容。

12. 审计报告和保证服务的报告。作者保留了保证服务的部分,并且对扩展的保证服务报告框架进行了讨论。

13. 更多的内部审计内容。第十八章是关于内部审计和资源外取,书中加入了关于内部审计的最新定义,以及内部审计在公司治理、风险管理、控制中的作用,其中包括公共会计师事务所提供内部审计服务的状况。

14. 增加了审计伦理概念。作者关注基于证券交易委员会的独立性原则和美国注册会计师协会(AICPA)的行为准则,讨论了对独立性构成威胁的因素以及会计师事务所必须采取的保证独立性和维护伦理的途径。

三、第五版的主要学习主题

每部教材都应以下面的两个标准来衡量:

(1) 是否涵盖了学生应该了解的所有基本知识点

(2) 是否易学易懂

作者认为学生应理解审计判断的框架,然后将审计判断加以应用。本书自第一版出版以来,书中所提的问题就是依此而设计的,目的是使读者思考并应用概念,而不是简单地背诵概念,这些主题的焦点就是鼓励读者在变化的审计环境中不断学习。因此,与前面几版一样,第五版有助于读者:

1. 理解自由市场环境中审计的基本作用以及审计在公司治理中的重要性。读者必须知道为什么审计职业以及那些依赖审计职业的人们如此看重客观性、独立性、胜任能力和信任度,而不是其他的特征。

2. 用审计判断和道德框架来指导行动。这两个主题依然贯穿全书始终,复杂的审计判断包含风险分析,潜在问题的识别,问题的具体原因,以及替代程序的识别和测试。“实质重于形式”的内涵在于,审计职业的发展和审计人员在社会上的作用都要由审计人员对财务报表表达的公允性进行判断来体现。

3. 了解客户的经营环境以及如何将风险模型应用于每一个客户。全书强调经营风险分析方法,每章末尾所提的问题也是鼓励老师引导读者使用互联网和其他资源,深入了解公司风险以及风险评价是如何影响审计计划的。

4. 使用高级审计技术,模拟真实世界。第五版深化了这一主题,将ACL审计软件纳入到课程和章后所提的问题中。ACL审计软件为读者提供了丰富的数据,包括舞弊情景和内部控制良好的情景。开展的练习是真实的,并需要读者进行重要性方面的判断。

5. 终身专业学习,研究挑战性项目,随着环境改变不断开发新的审计技术。从本书第一版出版以来,作者看到了审计和保证环境的变化,读者参与并置身于前几版所研究的问题和变化之中。本版探讨的新的前沿问题旨在保持这一思想。读者要参与到卖方管理存货、基于网络的电子商务控制环境之中,以及参与到整个控制程序新的基础中来。

提示:适用于选择性讲授

第五版适用于开设一学期课程的审计或保证服务课程,尽管现在强调传统的财务报表审计,但审计服务是在保证服务不断扩大的情况下逐步发展的。

附加:审计资料来源

Thomson South-Western提供给教师大量的审计补充资料和捆绑课程以供教师选择,请教师到资源网页<http://rittenberg.swlearning.com>上浏览更多信息和定制考试范本。

为了满足国内日益增长的双语教学需要,改编者在改编过程中结合中国最新审计准则变化,保留了本书的主体精彩内容,而对过多的反复练习与附录予以大幅删减,从而更方便于双语教学,以利加速中国会计审计教育的国际化进程。

本书的改编及审校工作承蒙中华人民共和国审计署副审计长刘家义同志的关心,得到了南开大学商学院程新生教授的直接帮助,华北电力大学(北京)工商管理学院叶陈云博士、对外经济贸易大学国际商学院罗会强、王彬同志也参与了本书的改编工作,在此一并致谢!

改编及审校者

2006年7月

Preface

THE FIFTH EDITION is the most substantive revision of the text since its inception and mirrors the changes that have taken place in the business and auditing profession since 2002. We are confident that students and instructors using this book will be as up to date and as prepared as possible for the new post-Enron auditing and business environment.

AUDITING IN AN ENVIRONMENT OF CONTINUING CHANGE

In the first edition of this text, we adopted the theme "Concepts for a Changing Environment." Our objective was to be ahead of the curve in preparing students in technology, risk, and changing audit approaches. The environment has continued to change, and we continue our dedication to keep auditing students ahead of new and more challenging curves. The fifth edition incorporates all of the major changes that have taken place in the past few years, including the Sarbanes-Oxley Act of 2002, the Public Company Accounting Oversight Board (PCAOB) standard on reporting on internal control, and the broad discussion of the auditor's role in corporate governance. Moreover, we have gone a step further by adding a new chapter on fraud and forensic accounting. We continue to integrate computerized audit techniques and controls into our audit illustrations.

We were proud to be the first textbook to adopt the business risk approach and to integrate computerized audit techniques into all major audit illustrations. The text clearly points out that audit risk is not to be used as an excuse to avoid auditing; rather, it is a technique to improve the effectiveness of audits. We go a step further by integrating the new COSO model of *Enterprise Risk Management* into the text in Chapter 4 and illustrate it as a major part of an organization's overall control system.

The changing environment allows companies to both succeed and fail at an alarming rate. Thus, the techniques for business risk analysis must be built into every audit. Emphasis has increased on business risk, corporate governance, the quality of financial reporting, and emerging forms of assurance services. More is being demanded of each audit. Auditors are expected to detect material fraud. Companies are expected to present financial reports on the Internet and to have the auditor attest to them on a real-time basis. These trends present challenges to the auditing profession and continue as a major theme in the fifth edition.

MAJOR CHANGES IN THE FIFTH EDITION

The following are some of the major changes in this the most substantive revision in the book's history:

1. ***Complete Coverage of the Sarbanes-Oxley Act of 2002.*** Introduced in Chapter 1, the concepts of Sarbanes are integrated throughout the text. We provide detail not only on the specific components, such as the Section 404 evaluation of controls; we also cover U.S. General Accounting Office (GAO) studies on changes in the audit profession.
2. ***Extended Coverage of Internal Control Evaluation and Reporting.*** We have provided extended discussion of internal control. Chapter 5 has been updated to include *PCAOB Standard No. 2* on the evaluation and reporting of internal control. The COSO concepts of internal control have been integrated with the COSO concepts of Enterprise Risk Management.
3. ***Increased Coverage of Corporate Governance.*** Chapter 2 on corporate governance goes beyond Sarbanes-Oxley to discuss the factors that led to the initiation of the Sarbanes legislation. We lay out the principles of good corporate governance and the important roles played by the audit committee, the external auditor, and the internal auditor.
4. ***NEW Chapter on Fraud.*** The public simply expects more of the auditing profession in detecting and reporting on fraud. We have developed a new Chapter 8 that provides coverage of the types of fraud that have taken place through defalcations

and fraudulent financial reporting. We provide more detailed coverage of fraud risk indicators, fraud investigation techniques, and analytical procedures that might indicate the existence of fraud. We have also developed ACL problems with subtle frauds built into the data that will encourage students to use their analytical and reasoning skills. Additionally, **Focus on Fraud** boxes throughout the text give additional coverage of this important topic.

5. **Enhanced Discussion of Business Risk and Enterprise Risk.** We go beyond the audit risk model to discuss the development of **Enterprise Wide Risk** processes for organizations and the integration of risk into the overall control process. We also discuss the risks that should have been apparent in major frauds such as WorldCom, Enron, and HealthSouth, but were apparently ignored by the auditors. Finally, we increase the discussion of sources of entry into the general ledger and talk about the need to review all journal entries that come from other than underlying transaction processing.
6. **Encouragement of Nonpredictable Audits Using Statistical Sampling.** The PCAOB and others have talked about the need for audits to be less predictable. One way to make audits less predictable is to encourage random selection of items to examine. We provide enhanced coverage of statistical sampling in one combined Chapter 9 and emphasize throughout the text the importance of using statistical sampling to both increase the representativeness of the samples taken and the unpredictability of items examined.
7. **NEW and ENHANCED Integration of Generalized Audit Software Now Using ACL.** Auditors of companies of every size must know how to use generalized audit software to gather and analyze data. We have enhanced the problems from the previous edition to allow the instructor to "seed" or choose the populations that students will examine. To the students, the populations may all look the same, but they will vary based on the types of misstatements that are built into them.

We understand that students do not learn best when simply reading and rehashing the textbook. Thus, we have enhanced our real-world exercises, including significant business risk exercises using the Internet, and real-world computerized exercises. With each new copy of the text, we have included



ACL™ Desktop Edition (Full Educational Version), the most widely used audit software packages in the world, to provide students with "hands-on" learning experiences and a competitive advantage when they graduate. Most of the Big 4 audit firms, most internal audit departments, and many other audit firms use ACL. We continue to believe that an effective auditing curriculum must encourage students to develop a questioning attitude. But that questioning must be followed up with an ability to gather and analyze data. The end-of-chapter problems and end-of-book cases built around ACL encourage students to become proficient with the software and in analyzing data in environments that range from good controls to deficiencies that encourage fraud.

8. **NEW Practice Case.** Many of our users have requested a practice case that can be used to (a) get students into the detail of systems; and (b) illustrate the elements of an audit throughout the text. We have adapted **Bilrite Bicycle, Inc.: A Continuous Practice Case** and have integrated it throughout the text to provide students with the opportunity to perform audit work. These practice exercises mirror all of the major phases of the audit, from planning to evaluating internal control, performing detailed tests of account balances, and preparing the audit report. The case has been thoroughly field-tested and demonstrates realistic audit problems for the students.



INTEGRATING THE BUSINESS RISK APPROACH TO AUDITING

It is well accepted that a business analysis approach will improve the effectiveness of most audits. This is because most audit failures could have been identified had the auditors thoroughly analyzed the nature of the business, how it generates cash, and how competition and regulation affect the business. *However, the major problem with most audit approaches discussed in other texts is that they do not link the business risk analysis to the specific audit procedures that need to be performed. We explicitly discuss such a linkage and illustrate it through the audit risk model.* The problems at the end of the chapter encourage a further understanding of the risk and audit test linkage. There is also more emphasis on risk and monitoring controls throughout the text. We have new text boxes describing major frauds and how the business risk approach would have identified the frauds.

INTEGRATION OF BACK-TO-BASICS AUDITING PRACTICES

The risk approach helps identify high-risk financial reporting areas. We go beyond identification to reinforce that auditors need to perform basic audit procedures. They need to look at documents; they need to know that the documents they examine are authentic; they need to ensure that procedures are random by using statistical sampling; and they need to have sufficient sample sizes—again determined by using statistical sampling.

INTEGRATION OF CORPORATE GOVERNANCE CONCERNS

Auditing is an integral part of corporate governance. The pressures that existed to change the profession will likely subside in a few years. We must understand why Sarbanes-Oxley was passed into law. Students must understand why auditing must be built around the pillars of professionalism, trust, objectivity, and integrity. We review governance initiatives and bring the points back to the critical importance of auditing to our economy.

INTEGRATION OF GENERALIZED AUDIT SOFTWARE SKILLS USING ACL

Virtually every graduate will work with audit software. ACL is a very powerful software package that can handle all but the very largest and most complex data systems. By using ACL to manipulate and analyze data, students will gain familiarity with software that will be utilized on audits. **ACL APPLICATION** boxes have been integrated throughout the text and include situations in which the auditor should find fraud.

INTEGRATION OF STATISTICAL SAMPLING CONCEPTS

Attribute sampling has taken on added importance with the required reporting on internal control. As we did with computer auditing, we have streamlined and focused the sampling chapter on three major concepts: (a) fundamental statistical sampling principles; (b) attribute sampling; and (c) PPS sampling. We also cover non-statistical sampling because of its widespread use in practice and point out the reasons for its use along with its potential disadvantages.

INTEGRATION OF INTERNAL AUDITING SKILLS AND FUNCTIONS

Internal auditing is defined as an objective assurance and consulting activity designed to add value to the organization by examining the effectiveness of the organization's risk management, control, and governance functions. Internal auditing has become a valuable part of many organizations and may function under titles other than internal auditing. Internal auditing is important to the student—much more so than traditional textbooks convey, with their discussions centered on how the external auditor may rely on the work

of the internal auditor. The internal audit function is being called upon to provide assurances to trading partners and service-users. Beyond that, many of the large public accounting firms have targeted internal auditing as a growth area and it has already become a significant line of business in most firms.

ORGANIZATION OF THE FIFTH EDITION

This edition is organized around three important themes: (a) auditing is an integral part of corporate governance and the profession needs to win back the respect of the investing public; (b) the business risk approach is fundamental to efficient and effective auditing; and (c) students need to learn to apply judgment, not repeat definitions.

Chapters 1-3: Audit, Assurance, Governance, and Ethics. The first three chapters discuss the importance of audit and assurance services in the context of corporate governance and the economic market place. Chapter 3 introduces ethical principles derived from the SEC instead of just focusing on the rules developed by the AICPA.

Chapters 4-6: Risk, Control, and Information Technology. Chapters 4-6 introduce risk concepts and link them to internal control. The auditor's understanding of risk facilitates the evaluation of internal controls. Finally, auditors cannot thoroughly understand internal controls if they ignore information technology. Thus Chapter 6 is devoted to information technology.

Chapters 7-9: Fundamental Audit Concepts. Chapters 7-9 develop the concepts of audit evidence, fraud detection, and audit sampling. The audit evidence chapter (chapter 7) draws on the final exposure draft of the Auditing Standards Board in developing an assertion approach for testing transactions and account balances. Increased attention is paid to determining the reliability, rather than sufficiency, of evidence. A *new* Chapter 8 develops an understanding of factors that make fraud more likely to occur. Chapter 8 goes beyond a listing of the 'red flags' literature to present the fraud risk model. Numerous illustrations from corporate frauds are used to illustrate needed audit approaches. Chapter 9 follows the development of these frameworks with a framework for answering the sufficiency of evidence question.

Chapters 10-15: Auditing Account Balances. Chapters 10-15 focus on the application of the concepts developed earlier to the tests of material account balances. Traditional audit areas such as accounts receivable and inventory are covered. However, we expand the coverage to include the EDI and e-commerce environments as well as vendor-managed inventory (VMI) that is emerging in some companies. Students are asked to develop audit programs that identify needed controls in these environments. The coverage is expanded to cover high-risk areas that apparently have been overlooked on some audit engagements. These include the need to review material journal entries. We also expand the coverage of subjective estimates including an in-depth discussion of auditing goodwill and fixed asset impairments.

Chapter 16: Communicating the Results. Chapter 16 discusses audit and assurance reports and provides a broad overview of fundamental precepts that underscore all reporting. Examples are given of various types of audit reports.

Chapter 17: The Liability Environment. Legal liability remains important. However, taking on added importance are the regulatory environment and the need to operate in an environment in which the principles may not uniformly apply for each jurisdiction in which the auditor performs services.

Chapter 18: Internal Auditing and Outsourcing. Internal auditing is a dynamic and growing profession. The Institute of Internal Auditors has over 95,000 members

in countries across the globe. Internal auditing is a growing field for the public accounting profession. We discuss the new nature of internal auditing and focus on providing value-added services to clients.

Bilrite Bicycle Case Appendix. This practice case, referenced where needed in the end-of-chapter material of related chapters, is in an appendix of the book. Excel worksheets needed to work the case appear on the Student Resources page of the product support Web site (<http://rittenberg.swlearning.com>).

ACL Cases Appendix. The ACL Appendix at the end of the text contains an overview of the ACL basic functions followed by a brief tutorial to help students learn how to use the basic features of ACL. These are followed by three ACL cases:

1. **Pell Grants**, a fraud investigation case related to this student grant program.
2. **NSG Accounts Receivable**, which includes an audit program of procedures for which the students can use ACL and analyze the results.
3. **NSG Inventory**, which requires students to develop an audit program and then perform those procedures and analyze the results.

Shorter ACL cases in Chapters 9-11 can be used as student assignments and/or classroom demonstration. Data files for these cases appear on the Student Resources page of the product support Web site (<http://rittenberg.swlearning.com>).

SUITABILITY FOR ALTERNATIVE PRESENTATION FORMATS

The fifth edition is designed to fit virtually all one-semester courses in auditing or assurance services. While there is still an emphasis on traditional financial statement audits, the audit service is developed within the context of a wider array of assurance services. We have retained material in end-of-chapter appendices should the reader want to expand coverage of certain areas.

ADDITIONAL AUDITING RESOURCES

Thomson South-Western offers instructors a range of auditing supplements and coursepack options. Please go to the Instructor Resources page at <http://rittenberg.swlearning.com> to learn more and order your examination copies.

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