

· 会计专业 ·

世界经济  
管理文库

中国人民大学工商管理学院策划

MBA专业精品教材

(英文版·第8版)

# 审计学

Auditing (EIGHTH EDITION)

杰克 C. 罗伯逊 (Jack C. Robertson) / 著



机械工业出版社



McGraw-Hill

MBA 专业精品教材

# 审 计 学

(英文版·第 8 版)

Auditing

(EIGHTH EDITION)

杰克 C. 罗伯逊 / 著  
(Jack C. Robertson)

Jack C. Robertson: Auditing-8th ed.

Copyright © 1996 by The McGraw-Hill Company, Inc. All rights reserved. Jointly published by China Machine Press/McGraw-Hill. This edition may be sold in the People's Republic of China only. This book cannot be re-exported and is not for sale outside the People's Republic of China.

RISBN 007116748X

本书英文影印版由 McGraw-Hill 公司授权机械工业出版社在中国大陆境内独家出版发行, 未经出版者许可, 不得以任何方式抄袭、复制或节录本书中的任何部分。

版权所有, 侵权必究。

**本书版权登记号: 图字: 01-98-1044**

### **图书在版编目 (CIP) 数据**

审计学: 第 8 版: 英文 / (美) 罗伯逊 (Robertson, J. C.) 著. - 影印版. - 北京: 机械工业出版社, 1998.12

(MBA 专业精品教材)

ISBN 7-111-06408-9

I. 审… II. 罗… III. 审计学-英文-影印本 IV. F239.0

中国版本图书馆 CIP 数据核字 (98) 第 14342 号

出版人: 马九荣 (北京百万庄大街 22 号 邮政编码 100037)

责任编辑: 江 颖

审读人: 徐翌成

北京第二外国语学院印刷厂印刷 · 新华书店北京发行所发行

1998 年 12 月第 1 版第 1 次印刷

787mm×1092mm 1/16 · 63.75 印张

定 价: 109.00 元

凡购本书, 如有缺页、倒页、脱页, 由本社发行部调换

# 出版者的话

在全球经济一体化的激烈竞争格局中，中国正处于前所未有的经济与产业结构调整与转型的关键时期。飞速发展的社会与错综复杂的变革要求我们的经济与管理水平有一个飞跃。

为了能让读者系统地学习、借鉴国际上先进的管理理论、方法和手段，机械工业出版社从一些世界著名出版公司引进了一批一流品质的经济管理名著，组成了这套《世界经济管理文库》。其中所选图书均为当前国际上最为流行和权威的教材，大部分多次修订重版，有的多达十几版。作者都是哈佛、芝加哥、斯坦福等著名商学院的教授，使您足不出国，便可领略世界知名学府的文化精粹。

为了给中国的MBA教学提供一套完整的MBA系列教材，继与清华大学经管学院、加拿大毅伟管理学院合作共同策划出版的《国际通用MBA教材》与《国际通用MBA教材配套案例》丛书之后，近期，我社又和中国人民大学工商管理学院联手，共同策划本套《MBA专业精品教材》丛书。《国际通用MBA教材》涉及了所有的MBA核心课程，而本套《MBA专业精品教材》包括了MBA各个不同专业方向的全部课程及选修课程，它为各类工商管理学院培养更适

合社会需要的专门管理人才提供了丰富的教材资源库。全套丛书按专业分类，包括经济学、战略管理与组织、管理科学、财务与金融管理、会计、市场营销、商务技能等7大系列、60多个品种。

为了保持原作的原汁原味，这套丛书是以英文原版的形式出版的。这样可以避免因翻译而造成的歧义和出版时间的滞后，以便让读者能亲身体味原作者的精彩文风，并在第一时间洞悉经济管理学科各个领域的最新学术动态。

由于作者所处的社会、政治环境的不同，书中所述难免有不妥之处，请读者在阅读时注意比较和鉴别，真正消化吸收其中的精华，这也就达到了出版者出版本套丛书的目的。我们真诚地希望这套《世界经济管理文库》的出版，能为提高中国的MBA教学水平、推动中国的改革开放事业尽点绵薄之力。

机械工业出版社  
1998年8月

# 序 言

当前，我国正处于知识经济初露端倪的时代，管理科学已经成为兴国之道，这给我国工商管理教育带来新的机遇与挑战。今年9月，又将有4000余名工商管理硕士生满怀着理想与希望进入各大学学习。一大批机关分流干部与经贸委系统的管理人员也要经过入学考试，在职学习并申请工商管理硕士学位。如何办好工商管理硕士（MBA）项目，为国家和社会培养出一批又一批符合市场需求的高质量的工商管理硕士，是全国可以授予工商管理硕士学位的56所院校所共同考虑与研究的问题。

在这里，MBA课程设计是成功的关键环节之一。记得在1984年的夏天，在加拿大国际开发总署的资助下，加拿大蒙特利尔大学、麦吉尔大学、康克迪亚大学以及魁北克大学蒙特利尔分校的教授们为中国人民大学的年轻教师讲授了管理经济学、会计学、管理学以及管理信息系统等MBA课程。在1985年夏天，加拿大的教授们又讲了另外4门MBA课程。当时，我并没有真正了解这些MBA课程与我过去所学的管理课程在实质上有多大的区别，也没有理解这些课程之间的内在联系，对于MBA核心课与选修课以及专业的主修与副修的区别与联系更是知之甚少，只是感

到加拿大教授的教学在内容和手段上与我们传统方式有较大的区别。1988年初，我到加拿大麦吉尔大学管理学院研修后，才真正对MBA的课程设计有所了解。此后，我先后到美国布法罗纽约州立大学管理学院与澳大利亚悉尼科技大学管理学院任教，又对MBA课程之间的内在联系有了更切身的体会。为了更好地了解美国MBA教育的新潮流，今年6月，我又随中国管理学院院长代表团考察了美国著名管理学院，出席了在芝加哥举办的“全球管理教育论坛会”。

综观北美的工商管理教育，在全球化、信息化与整合化的挑战下，实在是强调其实用性。纵然有的教授学者看重自己的象牙宝塔，勾画着纯理论的模型与理论。但在MBA的教育上，美国现有的750余所管理学院，特别是为美国管理学院联合会（The American Assembly of Collegiate School of Business, AACSB）所承认的300余所管理学院，培养目标明确，课程设计体现出其为社会需求与市场服务的宗旨，没有半点的含糊。美国著名的管理院校明确自己的教育使命，把视野放在全球与创新上，不断地迎接新的挑战，将所授的知识与社会的实际需求密切地结合起来，期望培养出真正的高质量的管理人才。例如，哈佛商学院明确地提出，该院的使命是“影响企业的实践”，培养全面的管理者（general managers），指出“我们要对企业的领导人在如何完成他们的工作上，即在他们如何提出与解决问题、确定战略方向和采取行动上施加重大的影响。同时，我们鼓励从实践中获得反馈，以便了解这些领导人如何在实践中应用我们的思想与知识，从而进一步发展与提炼我们的理论与知识。”麻省理工学院斯隆管理学院的使命“尊重有用的工作”，“为产业提供服务”，提出“作为管理教育与研究的世界领导者，麻省理工学院斯隆管理学院要培养能在快速发展与高度竞争的全球企业环境中获得成功的管理者。当前持续不断的技术创新已成为每个产业各个方面生产力和增长的关键，因此，这正是我们的时机。”伯克利加利福尼亚大学商学院从学院的成立始，就将教育的重点放在国际与企业家的舞台上，研究迅速发展的全球经济，为学生提供创新的学习机会。

根据上述的使命，美国著名的管理学院教育模式基本上有三大流派：一是以哈佛商学院为代表的培养全面管理人员的模式。斯坦福商学院的培养方式也是属于这种模式。他们培养的是全面的MBA，而不是专业化的MBA，通过



为学生提供必要的专业知识，使之毕业以后成为企业或其他组织中高层的有效的全面管理者，而不是职能部门的管理人员。二是以芝加哥大学管理学院为代表的培养专业管理人员的模式，其方向是为企业和组织培养专业的管理人员。斯隆商学院亦属于这种类型。三是介于两者之间的模式。美国多数管理院校采用的是这种培养目标，如伯克利商学院、西北大学的凯洛格商学院、洛杉矶加州大学、康乃尔大学管理学院以及杜克大学管理学院等。因此，各个管理学院在其课程设计上有着不同的战略重点。

哈佛商学院MBA课程设计的思路是“在日益增长的全球商务环境中，提高学生进行战略性与关键性思考的能力。”斯坦福商学院MBA课程设计的思路是“确保学生获得管理运行的知识，了解企业运行的经济、政治和社会环境，以及掌握作为管理者所必须的行为技能。”同时，“MBA项目也要设计成为一种可以终身学习的模式。这样，今天的学生将在今后贯穿其事业的复杂而快速变化的管理世界中有能力自如地作出调整。”斯隆管理学院MBA课程设计的思路是“对日益增长的市场全球化和密集的竞争正在改变工作性质的这一事实作出反映。”哥伦比亚商学院MBA课程设计的思路是“让学生掌握作为管理者能够在全全球经济中进行有效竞争所需的基本学科与应用的职能领域。”

总之，这些学院在设计MBA课程时，首先，考虑的是学生要了解全球的竞争环境。其次，考虑学院所在的地域和环境。例如，哥伦比亚商学院极其强调该院处于纽约这个金融中心，其战略重点是国际、金融和纽约，培养出的学生要适合在国际大城市从事金融工作。因此，该学院在课程设计上就对财务与金融等相关课程有所侧重。再次，考虑学院自身资源的特点，如斯隆管理学院在技术管理上设置较多的课程，而哈佛商学院则在全面管理与竞争战略课程上有所突出。最后，要使学生获得相关的专业知识，了解研究与实践的前沿，如企业伦理、领导精神、创新、以及企业与政府关系等。

在课程设计的内容上，美国管理学院根据自己的情况，多按传统划分为核心课程与选修课程。课程内容上并不划一，门数上也多少不等。在学习核心课之前，学生要预先学习计算机应用和技能、商务沟通以及基本数量分析方法等课程。在核心课上，各学院基本上开设了经济学、统计或数据分析、会计、财务、市场营销、运作管理、组织行



为、人力资源管理、战略管理以及公共管理等课程。当然,也有例外。芝加哥大学管理学院就不设置核心课。在选修课程上,除哈佛商学院外,各学院基本上设置了专业,如管理经济学(Managerial Economics)、会计(Accounting)、财务管理(Financial Management)、税收(Taxation)、管理科学(Management Science)、信息系统(Information Systems)、市场营销(Marketing)、组织行为学(Organization Behavior)、人力资源管理(Human Resource Management)、国际商务(International Business)、战略管理(Strategic Management)以及公共管理(Public Management)等。最具特色的是斯隆管理学院的课程设计。该学院除了设计出体现管理基础原理和技能的六门核心课以外,根据学生今后所要从事的工作方向,创造性地设计自我管理模块(Self Managed Track)与管理模块(Management Track)。自我管理模块包括应用宏观与国际经济学、财务管理或财务理论、信息技术、产业关系与人力资源管理、运作管理导论和市场营销导论等六门课。如果学生希望将来从事较为全面的管理工作,则可以选择自我管理模块。而学生希望成为更专业的管理人员,则可以选择管理模块。在这个模块中,有六个分模块,即战略管理与咨询(Strategic Management and Consulting)、新产品与风险开发(Product and Venture Development)、信息技术与企业变革(Information Technology and Business Transformation)、金融工程(Financial Engineering)、财务管理(Financial Management)以及制造与运作(Manufacturing and Operations)。这种设计打破传统职能性课程的框架,切实反映市场的声音,力图符合具体职业领域的要求,使学生能在今后的工作中更快地进入某个具体的管理角色。

我国工商管理硕士教育总体来说,还处在试点阶段之中。在课程设计上,全国工商管理硕士教育指导委员会规定了核心课的指导大纲。经过多年的建设,MBA核心课的教材已经初步满足教学的需求。当然,在质量上还有待进一步完善。随着MBA教学的深入发展,一些院校在培养全面管理人员的基础上,进一步根据自己院校的区域环境和办学条件,探索开设专业方向,以便培养出更适合社会需要的专门管理人才。这就对课程设计提出了新的要求,希望有更专门化的课程支持不同的专业方向。这不仅对教师的科研提出了更高的要求,而且对教材的建设也提出新的

需求。教材不足便是当前工商管理教育中最大的困惑之一。

为了满足工商管理专业方向的发展以及相应的课程设计，在中国人民大学工商管理学院的策划下，机械工业出版社推出了英文版的《MBA专业精品教材》，填补教学用书中空白，力图缓解MBA各专业教学上的急需。在这套丛书中，我们精心选择了北美在经济学、战略管理与组织、管理科学、财务与金融管理、会计、市场营销以及商务技能等7个专业的英文版教材，期望对国内各管理学院所开设的管理专业有所帮助。同时，有志于学好MBA某个专业的管理人员、研究生甚至本科生也可以通过系统地学习该专业所列的教材，掌握个中三昧。

当然，在学习西方的管理理论与经验时，需要认真对待其内在的文化底蕴。正如同样是绘画，西方的绘画注重光线与颜色，体现出一种形象思维，而中国画则注重线条，体现出内在的逻辑思维，从而表现出中国文化与西方文化的差异。本世纪初以来，我国知识分子一直在研究与吸收西方文化，力图西学中用。正如有人所讲，学习的方法有三种形式，一是鸟瞰的方法，二是仰视的方法，三是平视的方法。鸟瞰者，持才傲物，看不起其他民族的文化，更看不起其他民族的管理理念与方法。仰视者，自卑自弃，看不起自己民族的文化，盲目追求其他民族的管理理念与方法。要真正作到西学中用，而不是仅仅学到一些皮毛的话，则需要运用平视的方法，拉开距离，去观察与学习世界上一切优秀的管理理念与方法。今天，我们利用西方的管理理论与实践，是为了更合理地推动中国的管理教学与科研，促进中国的管理实践，切不可邯郸学步，而是真正做到“以我为主、博采众长、融合提炼、自成一家”。

徐=明 博士

中国人民大学管理学教授  
中国人民大学工商管理学院院长  
全国MBA教育指导委员会委员  
1998年盛夏于北京

*Auditors are assumed to have knowledge of the philosophy and practice of auditing; to have the degree of training, experience, and skill common to the average independent auditor; to have the ability to recognize indications of irregularities; and to keep abreast of developments in the perpetration and detection of irregularities.*

R. K. Mautz and H. A. Sharaf  
*The Philosophy of Auditing*

*This book is dedicated to  
Charles T. Zlatkovich  
Professor Emeritus  
C. Aubrey Smith Professorship  
Educator  
Mentor  
The University of Texas at Austin*

## ABOUT THE AUTHOR

---

Jack C. Robertson is the C. T. Zlatkovich Centennial Professor at The University of Texas at Austin, where he has been a member of the faculty since 1970. In 1975–76, he was the academic fellow on the staff of the managing partner of Coopers & Lybrand; in 1982–83 he served as the Academic Fellow in the SEC Office of the Chief Accountant; in 1988 he was the Visiting Erskine Fellow in the Department of Accountancy at the University of Canterbury in Christchurch, New Zealand. He has given invited presentations in Jerusalem, Tel Aviv, Christchurch, Dunedin, Wellington, Kyoto, Kobe, and Vilnius.

He is a member of the American Institute of CPAs, the Texas Society of CPAs, the American Accounting Association, the Institute of Internal Auditors, and the Association of Certified Fraud Examiners. He has served on committees and task forces of the AICPA and TSCPA, and he has been active in the AAA—serving as secretary, vice-chairman, and chairman of the Auditing Section. In the TSCPA, he is active on the Professional Ethics Committee and has received a presidential citation for meritorious service in the field of ethics. He was a member of the Board of Regents that created the Certified Fraud Examiner program for the Association of Certified Fraud Examiners.

His publications consist of books and articles on auditing, financial reporting, professional ethics, and fraud examination.

At The University of Texas, Professor Robertson has developed three new auditing courses that have served as national models for courses elsewhere. Prior to his appointment as the C. T. Zlatkovich Centennial Professor, he held the Price Waterhouse Auditing Professorship (1979–1984).

# PREFACE

---

The eighth edition of *Auditing* bridges the gap between students' knowledge of accounting principles and the professional practice of accounting and auditing in the working world. The text covers both the concepts and the procedures of auditing. On the conceptual level, students learn about the social role of auditing; the services offered in internal, governmental, and public accounting practice; and the professional standards for behavioral and technical competence. On the technical level, they learn about the programs and procedures for defining audit objectives, gathering evidence, making decisions, and exercising professional skepticism.

*Auditing* reflects the challenges inherent in accounting and auditing practice, particularly in public accounting firms. Clients who pay the fees expect *value* in the form of consulting advice, recommendations for improvements in the business, and an audit report. On the other hand, public users of these clients' financial statements expect *effective service*; that is, they expect auditors to be objective skeptics working to monitor the business management and blow the whistle on fraudulent financial statements. These dual challenges of service to clients and service to the public merge the business and professional aspects of public accounting practice.

Throughout the 1980s and 1990s, the practice of accounting and auditing expanded its horizons. This book incorporates an important aspect of expansion—*fraud auditing*. Everyone is becoming more interested in fraud examination and fraud auditing. Chapter 8 fills the textbook void with a concise introduction to fraud awareness auditing.

The chapters are organized in sequence to start with an introduction to practice, audit standards, and reports (Chapters 1–3); continue through basic concepts of audit planning, analytical procedures, risk, materiality, control risk assessment, sampling, and fraud awareness (Chapters 4–8); then proceed directly to technical applications in several cycles and the completion of an audit (Chapters 9–13). The remaining chapters deal with statistical sampling and computer auditing (Chapters 14–17) and with other services, operational auditing, professional ethics, and legal liability (Chapters 18–21). This organization is designed to facilitate a basic emphasis on audit performance (Chapters 1–13), while providing other topics (Chapters 14–21) for insertion as instructors desire.

## IMPORTANT FEATURES AND SUPPLEMENTS

.....

This eighth edition maintains an emphasis on financial auditors' decision-making processes: (1) recognizing problems and developing audit objectives, (2) gathering evidence with audit procedures, and (3) making judgments about control risk and the fair presentation of financial statement assertions. The text is designed to guide and direct students' study. The features described below enhance students' ability to comprehend basic concepts and apply them in real case situations.

## Fraud Auditing

The eighth edition contains full-chapter coverage of fraud auditing, until now unavailable in introductory auditing books. The basic purpose of the chapter is to create awareness of, and sensitivity to, the signs and signals of potential errors, irregularities, and frauds. The chapter contains some unique insights on extended audit and investigation procedures.

## Learning Aids

Each chapter and section in *Auditing* contains features that enhance readability, study, and learning.

### Professional Standards References

Each chapter opens with a list of professional standards references from the AICPA, GAO, and IIA standards relevant to the chapter topics. The inside front and back covers list these standards and other library resources used by professional auditors.

### Learning Objectives

Each chapter begins with the presentation of several learning objectives. These are repeated as marginal notes within the chapters.

### Anecdotes and Asides

All the chapters contain illustrative anecdotes and asides, some of which are in the flow of the chapter text, while others stand alone to add realism and interest. These notes bring the real world into the textbook treatment of auditing.

### Review Checkpoints

Instead of placing a long list of review questions at the end of each chapter, *review checkpoints* (questions) are placed inside each chapter in several sections so students can test themselves as they proceed through a chapter. These checkpoint islands make the text user-friendly by effectively breaking each chapter into smaller sections.

### Cases

The case stories in Chapters 8, 9, 10, 11, and 12 are *short stories* structured to reveal error, irregularity, or fraud in an account. An *audit approach* section follows each story. The audit approach describes an audit objective, desirable controls, test of controls procedures, and audit of balance procedures that can result in discovering the situation.

The purpose of these case stories is to enliven the study of auditing. They replace the typical lengthy exposition of audit fundamentals (often tedious and boring) with illustrative situations based on real events. Twenty-five cases with audit approaches are in Chapters 8–12. Another 20 cases are in the end-of-chapter discussion cases section. There, the case story is told, and the students' assignment is to write the audit approach section.

### Subject Titles on Exercises and Problems

Each of the exercises, problems, and discussion cases at the end of the chapter is identified with a topic title. The titles enable students and instructors to select problems on topics of interest.

### Key Terms

Throughout the book, key terms are highlighted in boldface print. An alphabetical key terms reference list with definitions is in the back of the book.


### Kingston Company Case

The Kingston Company case is a *practice case-within-a-textbook*. The company description starts in Chapter 4 and continues through Chapter 17. Assignments related to Kingston connect many of the technical topics in a logical sequence of audit engagement activities. However, the end-of-chapter material includes numerous exercises, problems, and discussion cases that are unrelated to the Kingston Company.

### Behavioral Exercises

Robert Ashton (Duke University) published several thought-provoking behavioral decision cases for use in auditing courses. *Auditing* reproduces a selection of these cases and their variations for instructors and students who wish to probe the subtle aspects of human information processing and decision making. They are found in Problems 1.40, 2.43, 3.40, 14.37, 14.38, and 21.46.

### Computer-Assisted Homework

Some of the homework assignments can be done on an electronic spreadsheet. An appendix at the end of the book contains the *Solution Facilities Student Manual*. This is the student guide for using some Lotus® 1-2-3® templates for work on selected assignments. At the end of many chapters, instructions and the *Solution Facilities Logo*  direct students to these computer-assisted assignments. The *Solution Facilities* disk is distributed in the Instructor's Manual. Students can copy it.

### Instructor's Manual

The *Instructor's Manual* contains some sample course syllabi, descriptions of the Kingston Company data, an index to the cases in Chapters 8–12, a few extra cases and explanations, and summaries of the chapter learning objectives. These summaries are prepared for reproduction in a student package where they can serve as guides to lectures and notetaking. The instructor's manual also contains numerous transparency masters for instructor and student use.

### Solutions Manual

The *Solutions Manual* contains solutions to all the review checkpoints, Kingston case problems, multiple choice questions, exercises, problems, and discussion cases.

### Study Guide

The study guide was prepared by Lawrence P. Kalbers of John Carroll University, Cleveland, Ohio. It contains a guide for CPA Examination study, an outline of each chapter, questions for study and review, and an outline of AICPA statements on auditing standards.



## Test Bank and Software

The test bank available to instructors was prepared by Lawrence P. Kalbers of John Carroll University. It contains numerous objective, short-answer, and essay questions. The microcomputer version of the test bank allows editing of questions, provides up to 99 versions of each test, and permits question selection based on type of question and level of difficulty.

## Auditing Standards and CPA Examination Integration

A new Richard D. Irwin product is *Auditing: Integration of the AICPA Professional Standards and the CPA Examination* by Richard Roscher of the University of North Carolina at Wilmington. This comprehensive review material presents numerous objective and essay examination questions. The objective is to guide students through the official professional standards and cite specific passages in answer to questions. This form of study will become very important when the CPA Examination is no longer published.

## ACKNOWLEDGMENTS

.....

The American Institute of Certified Public Accountants has generously given permission for liberal quotations from official pronouncements and other AICPA publications, all of which lend authoritative sources to the text. In addition, several publishing houses, professional associations, and accounting firms have granted permission to quote and extract from their copyrighted material. Their cooperation is much appreciated because a great amount of significant auditing thought exists in this wide variety of sources.

A special acknowledgment is due Mr. Joseph T. Wells, founder and chairman of the Association of Certified Fraud Examiners. He created the Certified Fraud Examiner (CFE) designation. Mr. Wells is a nationally known authority in the field of fraud examination education, and his entrepreneurial spirit has captured the interest of fraud examination professionals throughout the United States. The author was privileged to have been a member of the inaugural CFE Board of Regents that produced the first CFE handbook and managed the initial CFE Symposium. Mr. Wells and the Association of Certified Fraud Examiners have been generous contributors to the fraud auditing material in the eighth edition of *Auditing*.

The excellent reviews and suggestions provided by several professors have been a significant help in completing this eighth edition. Sincere appreciation is due to Don Watne, Portland State University; Jeannie Folk, College of DuPage; Elliott Levy, Bentley College; Malcolm Lathan, University of Virginia; Barry Knight, California State-San Bernadino; Eric Johnson, University of Toledo; Michael Fischer, St. Bonaventure University; D'Arcy Becker, University of New Mexico; John Osborn, California State-Fresno. Their attention to reviews greatly enhanced several portions of the text. However, I remain responsible for all errors of commission and omission.

I owe a great debt of gratitude to professional accountants in all walks of life. The first five editions of *Auditing* (beginning in 1976) were dedicated to two accountants who were truly professional in every meaning of the word: Jim Tom Barton,

a CPA and author of Texana literature and Albert L. Wade, a CPA of the “old school.” These gentlemen have both passed away, but are remembered well. Still among the living is Professor Emeritus Charles T. Zlatkovich—exemplar, mentor, and friend—to whom this edition is dedicated.

Saving the best to the end, words cannot express the extent of support freely given by Susan Robertson. She has endured the agony and ecstasy of revision many times and has lent her own hand to producing the manuscript and the supplements. Behind this author, she is a force saying, “Get it finished so we can go out for a celebration dinner!”

Jack C. Robertson  
Austin, Texas