



PEARSON

教育部高校工商管理类教学指导委员会双语教学推荐教材

工商管理经典教材·会计与财务系列

BUSINESS ADMINISTRATION CLASSICS

# 审计学：一种整合方法

英文版·第14版

阿尔文·A·阿伦斯 (Alvin A. Arens)  
兰德尔·J·埃尔德 (Randal J. Elder) 著  
马克·S·比斯利 (Mark S. Beasley)

谢盛纹 改编

AUDITING AND ASSURANCE SERVICES  
AN INTEGRATED APPROACH

..... Fourteenth Edition .....

 中国人民大学出版社

全新版

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· 北京 ·

图书在版编目 (CIP) 数据

审计学：一种整合方法：第 14 版：英文/阿伦斯等著；谢盛纹改编. —北京：中国人民大学出版社，2013. 4  
工商管理经典教材·会计与财务系列  
ISBN 978-7-300-17327-6

I. ①审… II. ①阿…②谢… III. ①审计学—高等学校—教材—英文 IV. ①F239.0

中国版本图书馆 CIP 数据核字 (2013) 第 074969 号

教育部高校工商管理类教学指导委员会双语教学推荐教材

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出版发行 中国人民大学出版社

社 址 北京中关村大街 31 号

邮政编码 100080

电 话 010-62511242 (总编室)

010-62511398 (质管部)

010-82501766 (邮购部)

010-62514148 (门市部)

010-62515195 (发行公司)

010-62515275 (盗版举报)

网 址 <http://www.crup.com.cn>

<http://www.ttrnet.com>(人大教研网)

经 销 新华书店

印 刷 三河市汇鑫印务有限公司

规 格 215 mm×275 mm 16 开本

版 次 2013 年 4 月第 1 版

印 张 44 插页 2

印 次 2013 年 4 月第 1 次印刷

字 数 1 278 000

定 价 79.00 元



教育部高校工商管理类教学指导委员会双语教学推荐教材  
工商管理经典教材·会计与财务系列  
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# 总 序

随着我国加入 WTO,越来越多的国内企业参与到国际竞争中来,用国际上通用的语言思考、工作、交流的能力也越来越受到重视。这样一种能力也成为我国各类人才参与竞争的一种有效工具。国家教育机构、各类院校以及一些主要的教材出版单位一直在思考,如何顺应这一发展潮流,推动各层次人员通过学习来获取这种能力。双语教学就是这种背景下的一种尝试。

双语教学在我国主要指汉语和国际通用的英语教学。事实上,双语教学在我国教育界已经不是一个陌生的词汇了,以双语教学为主的科研课题也已列入国家“十五”规划的重点课题。但从另一方面来看,双语教学从其诞生的那天起就被包围在人们的赞成与反对声中。如今,依然是有人赞成有人反对,但不论是赞成居多还是反对占上,双语教学的规模 and 影响都在原有的基础上不断扩大,且呈大发展之势。一些率先进行双语教学的院校在实践中积累了经验,不断加以改进;一些待进入者也在模仿中学习,并静待时机成熟时加入这一行列。由于我国长期缺乏讲第二语言(包括英语)的环境,开展双语教学面临特殊的困难,因此,选用合适的教材就成为双语教学成功与否的一个重要问题。我们认为,双语教学从一开始就应该使用原版的各类学科的教材,而不是由本土教师自编的教材,从而可以避免中国式英语问题,保证语言的原汁原味。各院校除应执行国家颁布的教学大纲和课程标准外,还应根据双语教学的特点和需要,适当调整教学课时的设置,合理选择优秀的、合适的双语教材。

顺应这样一种大的教育发展趋势,中国人民大学出版社同众多国际知名的大出版公司,如麦格劳-希尔出版公司、培生教育出版公司等合作,面向大学本科生层次,遴选了一批国外最优秀的管理类原版教材,涉及专业基础课,人力资源管理、市场营销及国际化管理等专业方向课,并广泛听取有着丰富的双语一线教学经验的教师的建议和意见,对原版教材进行了适当的改编,删减了一些不适合我国国情和不适合教学的内容;另一方面,根据教育部对双语教学教材篇幅合理、定价低的要求,我们更是努力区别于目前市场上形形色色的各类英文版、英文影印版的大部头,将目标受众锁定在大学本科生层次。本套教材尤其突出了以下一些特点:

- 保持英文原版教材的特色。本套双语教材根据国内教学实际需要,对原书进行了一定的改编,主要是删减了一些不适合教学以及不符合我国国情的内容,但在体系结构和内容特色方面都保持了原版教材的风貌。专家们的认真改编和审定,使本套教材既保持了学术上的完整性,又贴近中国实际;既方便教师教学,又方便学生理解和掌握。

- 突出管理类专业教材的实用性。本套教材既强调学术的基础性,又兼顾应用的广泛性;既侧重让学生掌握基本的理论知识、专业术语和专业表达方式,又考虑到教材和管理实践的紧密结合,有助于学生形成专业的思维能力,培养实际的管理技能。

- 体系经过精心组织。本套教材在体系架构上充分考虑到当前我国在本科教育阶段推广双语教学的进度安排,首先针对那些课程内容国际化程度较高的学科进行双语教材开发,在其专业模块内精心选择各专业教材。这种安排既有利于我国教师摸索双语教学的经验,使得双语教学贴近现实教学的需要;也有利于我们收集关于双语教学教材的建

议，更好地推出后续的双语教材及教辅材料。

- 篇幅合理，价格相对较低。为适应国内双语教学内容和课时上的实际需要，本套教材进行了一定的删减和改编，使总体篇幅更为合理；而采取低定价，则充分考虑到了学生实际的购买能力，从而使本套教材得以真正走近广大读者。

- 提供强大的教学支持。依托国际大出版公司的力量，本套教材为教师提供了配套的教辅材料，如教师手册、PowerPoint 讲义、试题库等，并配有内容极为丰富的网络资源，从而使教学更为便利。

本套教材是在双语教学教材出版方面的一种尝试。我们在选书、改编及出版的过程中得到了国内许多高校的专家、教师的支持和指导，在此深表谢意。同时，为使我们的教材更适于教学，我们也真诚地期待广大读者提出宝贵的意见和建议。需要说明的是，尽管我们在改编的过程中已加以注意，但由于各教材的作者所处的政治、经济和文化背景不同，书中内容仍可能有不妥之处，望读者在阅读时注意比较和甄别。

徐二明

中国人民大学商学院

# 主持人语

## (一)

2006年9月,中国人民大学出版社的编辑与我们联系,探讨筹划出版一套会计学系列英文原版教材,我们立即表示愿意合作。

在谈论我国改革开放伟大事业时有一个常被提到的故事:20世纪70年代后期,西方发达国家和我国港台地区的企业家、投资人来到中国大陆寻求商机和洽谈合作,总是有两种职业人才相伴,那就是律师和会计师。律师帮助企业家、投资人探究资本的安全性和发展的法制环境,会计师则帮助企业家、投资人分析合作者的财务状况和潜在的投资获利前景。所以,改革开放初期首先面世的相关规范,就是“三资企业法规”和“三资企业会计制度”。

一个显然的事实是,法律不可能国际化(甚至在一个主权国家之内,也存在着地区间的立法差异)。而会计,则一直在朝着成为“国际商业语言”的方向发展。资产负债表、利润表、现金流量表、股东权益变动表等作为会计语言的载体,在全世界的企业家、金融家、资本市场交易者之间,都是基本一致或相似的通用交流工具;而财务报告的编制者和审计者,都在遵循着促成大家得以相互理解、逐渐走向趋同的会计和审计专业规则。

相应地,我国改革开放30多年来,在国际交流的知识融会中,与国际接轨最快的领域当属商学各学科知识,其中会计学更是走在前面。大学会计专业教学在积极采用翻译教材的同时,很早就尝试采用英文原版教材,让广大师生受益匪浅。近年来国内出版的会计类英文版教科书越来越多,几乎没有漏掉大家公认的好书。而在出版时间方面,有些教材在中国出版的影印版和翻译版,甚至与其在母国的原版实现了同步,这使得我们在接受新知识方面几乎不存在时间差。可见,知识领域是没有不可逾越的语言界限的。

不过,我们也注意到,目前我国国内已经出版的众多会计专业英文版教科书,对院校教育的主角——教师和学生——来说,存在着两个严重的弱项:一是多而不成体系,分别看,每本都不错,可是怎么配套呢?要知道,一桌盛宴不能只是道道好菜一股脑儿端上来,还得有荤素冷热搭配才行;二是篇幅厚重、价格吓人,动辄百元以上,别说多数学生买不起,就连教师们在书店也常常因囊中羞涩而犹豫再三,拿起又放下。

所以,我们很愿意与中国人民大学出版社的编辑一起,针对上述两个弱项来有意识地组织这套英文版改编教材。

## (二)

工作的第一步是组织团队。接受邀请的团队成員都是在院校教学一线的教师,分别来自中国人民大学、北京大学、复旦大学、厦门大学、上海财经大学、东北财经大学、北京师范大学、对外经济贸易大学、北京工商大学、北京理工大学、北京语言大学等。他们都拥有博士学位;英文功底都非常好;都已经教学中采用英文原版教材,从而深有体会;都在海内外核心期刊发表过学术论文;主持和参加的科学研究课题都得到国家自然科学基金、国家社会科学基金、国家博士后科学基金和教育部专项研究基金的有力支持。他们是会计教育和学术研究的中坚力量:其中两位获得2007年“教育部新世纪优秀人才支持计划”研究项目资助,四位曾留学英美,五位入选“首届全国会计学术带头人后备人才”。

第二步是选书。结合当前中国院校会计学专业培养学生的课程设置,在国际著名教育出版公司推荐的基础上,改编团队成员与中国人民大学出版社的编辑一起,选择能够配套成体系的英文教科书。然后请各

位改编者提出意向，向国外版权公司提交改编方案，申请版权合同。目前选定的丛书都是在美国院校会计教育中享有盛誉的教科书，作者均为欧美会计、财务学界的知名学者和专业人士。其中有几本已经在国内出版多次翻译版，为会计界人士所熟悉。

应该提到的一点是，这套丛书并不是封闭的，还计划继续增加新书，以不断充实和完善丛书体系。

第三步是确定改编原则。篇幅要缩小，但是力求改编后尽量保持全书结构的完整，主要是删除章后部分习题和附录，以及与我国实际情况相差较远、教学中不涉及的部分章节，使得改编后的书适合我国教学的实践。为了方便院校老师教学和学生学学习，在教材之外，还计划在中国人民大学出版社网站（[www.rdjg.com.cn](http://www.rdjg.com.cn)）上提供中英文对照的目录和术语表、教学辅助资料、习题、案例、英文 PPT 等，供老师们免费下载。

随着我国教育改革的深入发展，我国各大学的商学院都越来越重视双语教学，选择反映国外最新教学研究成果的英文原版教材，已经成为普遍要求。为此我们希望，这套丛书能为院校的同仁提供帮助，同时也欢迎提出批评指正意见和改进建议。

王立彦（北京大学光华管理学院）

耿建新（中国人民大学商学院）



## 改编者的话

阿尔文·A·阿伦斯 (Alvin A. Arens)、兰德尔·J·埃尔德 (Randal J. Elder)、马克·S·比斯利 (Mark S. Beasley) 三位教授合著的《审计学：一种整合方法》由于首次提出并倡导交易循环审计思想而备受审计理论界、教育界和实务界的尊崇，并被公认为系统学习和全面掌握现代西方特别是美国审计理论和实务的最佳图书。该书至今在国内有多版中译本、改编教材出版，甚至是国外审计学教材翻译与改编最多的。

该书一直以用全球公认的审计概念在现实环境运用中的实际事例介绍这些概念的最新内容为目标，始终关注财务报表审计及财务报告内部控制审计中的审计决策过程，力求使学生在了解既定审计领域将要完成的目标、与既定业务相关的风险以及他们应作出的决策后，能够确定收集多少适当的证据以及如何对所收集的证据进行评价。该著作体例合理，结构严谨，理论联系实际，理论分析有相当的深度，实务说明很有典型性和可操作性，易教易学。此外，该教材自始至终关注审计环境的发展变化，及时将这些内容补充至相关章节，使学生及时了解这些发展变化及其对审计理论与实务的影响。

该书之前的版本由对外经济贸易大学博士生导师雷光勇教授改编，他前期的改编为本次改编奠定了良好的基础，在此对他之前付出的辛勤工作表示诚挚的谢意。本次改编依然遵照雷光勇教授改编时采用的改编目标，同时遵循中国人民大学出版社的初始设想，保持与该著作的翻译版内容一致，删除了国内审计教学中不涉及或很少涉及的内容，如原书中的第12章、第19章、第25章和第26章，但在后来引进该书的英文改编版版权时，由于种种原因，要求仍然保留这些章节。此外，为了能够更好地适应国内高校审计学课程双语教学的课时设置，我们删除了每一章的辅助性材料和章后的“基本术语”，以及书末的“索引”，同时，对照每章学习目标，本着“不漏不重复且尽可能反映美国职业资格考试情况”的原则对章后习题进行了删减。

本书有丰富的教辅资源，如英文PPT、教师指导手册、习题解答、题库及生成题库的软件等，教师可登录人大经管图书在线 ([www.rdjg.com.cn](http://www.rdjg.com.cn))，注册登记并经中国人民大学出版社确认后免费下载。

囿于学识，本次改编难免存在不足甚至错误，恳请读者不吝赐教。

# PREFACE

## INTEGRATED APPROACH FOR RISK ASSESSMENT AND AUDIT DECISION-MAKING

*Auditing and Assurance Services: An Integrated Approach* is an introduction to auditing and other assurance services. It is intended for either a one-quarter or one-semester course at the undergraduate or graduate level. This book is also appropriate for introductory professional development courses for CPA firms, internal auditors, and government auditors.

The primary emphasis in this text is on the auditor's decision-making process in a financial statement audit, as well as an integrated audit of both financial statements and internal control over financial reporting required for accelerated filer public companies. We believe that the most fundamental concepts in auditing concern determining the nature and amount of evidence the auditor should gather after considering the unique circumstances of each engagement. If students of auditing understand the objectives to be accomplished in a given audit area, the risks related to the engagement, and the decisions to be made, they should be able to determine the appropriate evidence to gather and how to evaluate the evidence obtained.

Our objective is to provide up-to-date coverage of globally recognized auditing concepts with practical examples of the implementation of those concepts in real-world settings. The collective experience of the author team in the practice of auditing is extensive. All three authors have worked in the auditing profession involving both large international audit firms and regional firms. All three authors have taught extensively in continuing education for either large international or small CPA firms and they have been involved in standards setting activities of the Auditing Standards Board and the PCAOB. One author currently serves as one of the board members of the Committee of Sponsoring Organizations of the Treadway Commission (COSO). These experiences provide unique perspectives about the integration of auditing concepts in real-world settings.

As the title of this book reflects, our purpose is to integrate the most important internationally recognized concepts of auditing in a logical manner to assist students in understanding audit decision making and evidence accumulation in today's complex, global auditing environment. For example, developments related to international auditing and issues affecting auditing in a global and economically volatile environment are described throughout the book and emphasized in selected mid-chapter vignettes and homework problems. Key concepts related to risk assessment as emphasized in standards issued by the Auditing Standards Board (ASB) and the International Auditing and Assurance Standards Board (IAASB) are integrated into all of the planning chapters, as well as each chapter dealing with a particular transaction cycle and related accounts. Internal control is related to tests of controls and substantive tests of transactions that are performed in a financial statement audit and an integrated audit of financial statements and internal control over financial reporting, with an emphasis on the requirements of PCAOB Auditing Standards. Tests of controls and substantive tests of transactions are, in turn, related to the tests of details of financial statement balances for the area. Audit sampling is applied to the evaluation of audit evidence rather than treated as a separate topic. Risk assessment, technology, fraud, and auditing of internal control issues are integrated throughout the chapters.

## KEY FEATURES IN THE FOURTEENTH EDITION

New auditing standards are released without regard to textbook revision cycles. As auditing instructors, we appreciate how critical it is to have the most current content available. This edition includes coverage of PCAOB Auditing Standard No. 7, *Engagement Quality Review*,

### Current Coverage

\* 为使读者了解原书概貌，未对前言做任何删改。——改编者注

and new standards covering auditor responsibilities related to supplementary information included in financial statements (SAS Nos. 119 and 120). We are committed to continually providing you with up-to-date content in this dynamic global auditing environment and will keep you updated with highlights posted on our Web site of major changes in new standards as they are issued.

### **Emphasis on International Issues**

Consistent with the convergence toward international accounting and auditing standards, this edition contains integrated coverage of developments related to international auditing standards and emphasizes issues affecting audits of multi-national entities. Chapter 1 introduces the importance of considering international auditing standards developments, followed by discussion in Chapter 2 about the role of the International Auditing and Assurance Standards Board (IAASB) in the issuance of international auditing standards and the Auditing Standards Board's efforts to converge U.S. standards to international standards. Chapter 3 highlights implications for auditor reports on companies reporting under International Financial Reporting Standards (IFRS) and describes the SEC's current roadmap proposal for embracing the use of IFRS for financial reporting by U.S. public companies. Several chapters throughout the book include text or mid-chapter vignette coverage of international issues, and international issues are also addressed in homework problems, including Internet problems.

### **Coverage of AS 5 and the Risk Assessment Standards**

The requirements of the Sarbanes-Oxley Act of 2002 and the PCAOB's Auditing Standard 5 (AS 5) that impact accelerated filer public companies, and the risk assessment standards issued by the Auditing Standards Board are integrated throughout the text. Chapter 2 emphasizes the importance of understanding the client's business and its environment, including internal control. We also introduce the PCAOB's new risk assessment standards. Chapter 3 highlights reporting on internal controls over financial reporting for auditors of accelerated filer public companies and describes the permanent exemption of that reporting requirement for non-accelerated filers that resulted from the passage of the 2010 federal financial reform legislation. We have always emphasized understanding the client's business and industry in planning, and we incorporate the risk assessment procedures required by the risk assessment standards in our coverage of planning in Chapter 8 and throughout the text. Chapter 10 emphasizes the importance of considering internal control as part of the risk assessment process and the chapter also highlights important concepts in AS 5 affecting the audit of internal control over financial reporting for large public companies. Subsequent chapters that focus on the transaction cycles include extensive coverage of internal controls to help students understand how the auditor's consideration of internal controls is integrated for audits of the financial statements and internal controls over financial reporting.

The risk assessment standards include three categories of assertions related to transactions and events, account balances, and presentation and disclosures. These are described in Chapter 6, related to the phases of the audit in Chapter 13, and applied to transaction cycles and tests of account balances throughout the text. Additional tests the auditor performs to address presentation and disclosure objectives are discussed in Chapter 24 on completing the audit.

### **ACL Problems**

CPA firms are increasingly using audit software to perform audit testing including tests for fraud. We have included selected problems using ACL in several chapters in the text. Many CPA firms use audit software to perform audit sampling, and we have included an ACL problem on audit sampling in Chapter 17. These problems are related to the topic of the chapter so that students can see how audit software is used to perform specific types of audit tests. Additional guidance for students on the use of ACL is included both on the text Web site and as an appendix to the text. The educational version of ACL software is included with every new copy of this edition.

### **Hillsburg Hardware Annual Report**

The annual report for the Hillsburg Hardware Company is included as a four-color insert to the text. Financial statements and other information included in the annual report are used in examples throughout the text to illustrate chapter concepts. The annual report also includes management's report on internal control required by Section 404a and the auditor's report required by Section 404b consistent with PCAOB Auditing Standard No. 5.

The Pinnacle Manufacturing integrated case is based on a large, multi-division company. The case has been revised and expanded to now consist of seven parts included at the end of the chapter to which that part relates. Each part of the case is designed to give students hands-on experience, and the parts of the case are connected so that students will gain a better understanding of how the parts of the audit are integrated by the audit process.

All chapters include an Internet-based case/homework assignment that requires students to use the Internet to research relevant auditing issues. All chapters include several new or revised problems. The use of bullets and numbering and a large font size enhance the readability of the text and help students retain key concepts.

## ORGANIZATION

The text is divided into six parts. The chapters are relatively brief and designed to be easily read and comprehended by students.

**Part 1, The Auditing Profession (Chapters 1–5)** The book begins with an opening vignette, featuring the WorldCom fraud, to help students begin to see the connection between recent frauds and the responsibilities for auditing internal control and other requirements of the Sarbanes–Oxley Act. Chapter 1 introduces key provisions of the Act, including the creation of the PCAOB and Section 404 internal control reporting requirements. Chapter 2 covers the CPA profession, with particular emphasis on the standards setting responsibilities of the International Auditing and Assurance Standards Board (IAASB) and the PCAOB and how those responsibilities differ from those of the Auditing Standards Board (ASB) of the AICPA. Chapter 3 provides a detailed discussion of audit reports, including a separate section on the report on internal control over financial reporting for an accelerated filer public company. The chapter also emphasizes conditions affecting the type of report the auditor must issue and the type of audit report applicable to each condition under varying levels of materiality. Chapter 4 explains ethical dilemmas, professional ethics, independence, and the AICPA *Code of Professional Conduct*. Chapter 5 ends this part with an investigation of auditors' legal liability.

**Part 2, The Audit Process (Chapters 6–13)** The first two of these chapters deal with auditor and management responsibilities, audit objectives, general concepts of evidence accumulation, and audit documentation, including the management assertions and evidence concepts in the risk assessment standards. Chapter 8 deals with planning the engagement, including understanding the company's business and its industry as part of risk assessment procedures, and using analytical procedures as an audit tool. Chapter 9 introduces materiality and risk and how the auditor responds to risks of significant misstatement with further audit procedures. Chapter 10 shows how effective internal controls can reduce planned audit evidence in the audit of financial statements. Most of the chapter describes how auditors of accelerated filer public companies integrate evidence to provide a basis for their report on the effectiveness of internal control over financial reporting with the assessment of control risk in the financial statement audit. Fraud auditing is the focus of Chapter 11 and describes the auditor's responsibility for assessing fraud risk and detecting fraud. The chapter also includes specific examples of fraud and discusses warning signs and procedures to detect fraud. Chapter 12 addresses the most important effects of information technology on internal controls in businesses, risks the auditor must consider, and audit evidence changes. Chapter 13 summarizes Chapters 6 through 12 and integrates them with the remainder of the text.

**Part 3, Application of the Audit Process to the Sales and Collection Cycle (Chapters 14–17)** These chapters apply the concepts from Part 2 to the audit of sales, cash receipts, and the related income statement and balance sheet accounts. The appropriate audit procedures for accounts in the sales and collection cycle are related to internal control and audit objectives for tests of controls, substantive tests of transactions, and tests of details of balances in the context of both the audit of financial statements and audit of internal control over financial reporting.

Students also learn to apply audit sampling to the audit of sales, cash receipts, and accounts receivable. Chapter 15 begins with a general discussion of audit sampling for tests of controls and substantive tests of transactions. Similarly, Chapter 17 begins with general sampling concepts for tests of details of balances. The next topic in each chapter is extensive coverage of nonstatistical sampling. The last part of each chapter covers statistical sampling techniques.

**Part 4, Application of the Audit Process to Other Cycles (Chapters 18–23)** Each of these chapters deals with a specific transaction cycle or part of a transaction cycle in much the same manner as Chapters 14 through 17 cover the sales and collection cycle. Each chapter in Part IV demonstrates the relationship of internal controls, tests of controls, and substantive tests of transactions for each broad category of transactions to the related balance sheet and income statement accounts. We integrate discussion of implications related to the audit of internal control throughout all these transaction cycle chapters. Cash in the bank is studied late in the text to demonstrate how the audit of cash balances is related to most other audit areas.

**Part 5, Completing the Audit (Chapter 24)** This part includes only one chapter, which deals with performing additional tests to address presentation and disclosure objectives, summarizing all audit tests, reviewing audit documentation, obtaining management representations in an integrated audit of financial statements and internal control, communicating with those charged with governance, and all other aspects of completing an audit.

**Part 6, Other Assurance and Nonassurance Services (Chapters 25 and 26)** The last two chapters deal with various types of engagements and reports, other than the audit of financial statements using generally accepted accounting principles. Topics covered include assurance services, review and compilation services, agreed-upon procedures engagements, attestation engagements, other audit engagements, internal financial auditing, governmental financial auditing, and operational auditing.

## SUPPLEMENTS

**Instructor's Resource Center** [www.pearsonhighered.com/arens](http://www.pearsonhighered.com/arens) This password-protected site is accessible from the catalog page for *Auditing and Assurance Services, 14th ed.* and hosts the following resources:

**Image Library** The Image Library allows access to most of the images and illustrations featured in the text.

**Instructor's Resource Manual** Suggestions for each chapter include: Homework problems, how learning objectives correlate with chapter problem material, and transparency masters. Chapters have been designed so that their arrangement and selection provides maximum flexibility in course design. Sample syllabi and suggested term projects are provided.

**Solutions Manual** Included are detailed solutions to all the end-of-chapter exercises, problems, and cases. Guidelines for responses to review questions and discussion questions are offered.

**Test Item File & TestGen** The printed **Test Item File** includes multiple choice exercises, true/false responses, essay questions, and questions related to the chapter vignettes. To assist the instructor in selecting questions for use in examinations and quizzes, each question has been assigned one of three difficulty ratings—easy, medium, or challenging. In addition, questions that uniquely relate to the integrated audits of large public companies or to the provisions of the Sarbanes–Oxley Act and Section 404 have been separately labeled for easy identification by the professor. TestGen testing software is an easy-to-use computerized testing program. It can create exams, evaluate, and track student results. All Test Item File questions are available in the TestGen format.



**PowerPoint Slides** PowerPoint presentations are available for each chapter of the text. Instructors have the flexibility to add slides and/or modify the existing slides to meet course needs.

**Enhanced Companion Website** Prentice Hall's Learning on the Internet Partnership offers the most expansive Internet-based support available. Our Website provides a wealth of resources for students and faculty. Resources include:

- Periodically, faculty will be able to access electronic summaries and PowerPoint slides of the most recent changes to professional standards and summaries of major issues affecting the auditing profession. This will help instructors to stay informed of emerging issues.
- "Internet Problems," end-of-chapter assignments available for most chapters, require students to utilize the Internet to conduct research in order to develop a solution.
- "Faculty Web Links" provided for most chapters take interested instructors to related Internet sites.
- Online "Study Guide" provides students with immediate feedback on quizzes, including total score, an explanation provided for each incorrect answer, and the ability to e-mail the results to a faculty member. All questions are created specifically for this Study Guide, and there is no duplication of questions taken from the text or test bank. This is included with the price of the text.

**CAST: Comprehensive Assurance and Systems Tool** by Buckless/Ingraham/Jenkins This integrated practice set enables students to complete accounting transactions based on the day-to-day operations of a real winery. Three modules are available—assurance, manual AIS, and computerized AIS. Appropriate for use in auditing as well as in AIS or intermediate courses.

**The Lakeside Company: Cases in Auditing, 11th ed.** by Trussel & Frazer This practice set guides the student through the life cycle of an audit from beginning to end. The cases are designed to create a realistic view of how an auditor organizes and carries out an audit.

**Auditing Cases, 4th ed.,** by Beasley/Buckless/Glover/Prawitt This collection of 44 auditing cases addresses most major activities performed during the conduct of an audit, from client acceptance to issuance of an audit report. Several cases ask students to work with realistic audit evidence to prepare and evaluate audit schedules. The cases are available as a collection or as part of the Pearson Custom Publishing Resources Program. For details, go to [www.pearsoncustom.com](http://www.pearsoncustom.com).

## ACKNOWLEDGMENTS

We acknowledge the American Institute of Certified Public Accountants for permission to quote extensively from Statements on Auditing Standards, the *Code of Professional Conduct*, Uniform CPA Examinations, and other publications. The willingness of this major accounting organization to permit the use of its materials is a significant contribution to the book.

The continuing generous support of the PricewaterhouseCoopers Foundation is acknowledged, particularly in regard to the word processing, editing, and moral support of this text.

We gratefully acknowledge the contributions of the following reviewers for their suggestions and support in the 14th edition as well as previous publications:

Sherri Anderson, *Sonoma State University*  
Stephen K. Asare, *University of Florida*  
David Baglia, *Grove City College*  
Brian Ballou, *Miami University*  
William E. Bealing, Jr., *Bloomsburg University*  
Stanley F. Biggs, *University of Connecticut*  
Joe Brazel, *North Carolina State University*

Frank Buckless, *North Carolina State University*  
 Joseph V. Calmie, *Thomas Nelson Community College*  
 Eric Carlsen, *Kean College of New Jersey*  
 Freddie Choo, *San Francisco State University*  
 Karl Dahlberg, *Rutgers University*  
 Frank Daroca, *Loyola Marymount University*  
 Stephen Del Vecchio, *University of Central Missouri*  
 Todd DeZoort, *University of Alabama – Tuscaloosa*  
 William L. Felix, *University of Arizona*  
 Magdy Farag, *California State Polytechnic University – Pomona*  
 Michele Flint, *Daemen College*  
 David S. Gelb, *Seton Hall University*  
 David Gilbertson, *Western Washington University*  
 John Giles, *North Carolina State University*  
 Lori Grady, *Bucks County Community College*  
 Charles L. Holley, *Virginia Commonwealth University*  
 Steve Hunt, *Western Illinois University*  
 Greg Jenkins, *Virginia Tech University*  
 James Jiambalvo, *University of Washington*  
 David S. Kerr, *University of North Carolina at Charlotte*  
 William R. Kinney, Jr., *University of Texas at Austin*  
 W. Robert Knechel, *University of Florida*  
 John Mason, *University of Alabama – Tuscaloosa*  
 Heidi H. Meier, *Cleveland State University*  
 Alfred R. Michenzi, *Loyola College in Maryland*  
 Charles R. (Tad) Miller, *California Polytechnic State University*  
 Lawrence C. Mohrweis, *Northern Arizona University*  
 Patricia M. Myers, *Brock University*  
 Kathy O'Donnell, *SUNY Buffalo*  
 Kristine N. Palmer, *Longwood College*  
 Vicki S. Peden, *Cal Poly – Pomona*  
 Ron Reed, *University of Northern Colorado*  
 Pankaj Saksena, *Indiana University South Bend*  
 Cindy Seipel, *New Mexico State University*  
 Philip H. Siegel, *Troy University*  
 Scott Showalter, *North Carolina State University*  
 Robert R. Tucker, *Fordham University*  
 Barb Waddington, *Eastern Michigan University*  
 D. Dewey Ward, *Michigan State University*  
 Jeanne H. Yamamura, *University of Nevada, Reno*  
 Doug Ziegenfuss, *Old Dominion University*

A special recognition goes to Carol Borsum for her editorial, production, and moral support throughout the last several editions. Her concern for quality is beyond the ordinary. We also thank Lynne Wood for her leadership, dedication and assistance in production. She is an extremely important part of the text team.

We especially thank the Prentice Hall book team for their hard work and dedication, including Cynthia Zonneveld, Senior Managing Editor; Stephanie Wall, Acquisitions Editor; Christina Rumbaugh, Editorial Project Manager; Brian Reilly, Editorial Assistant; Sally Yagan, VP/Editorial Director; Donna Battista, Editor in Chief; Patrice Lumumba Jones, Director of Marketing; Ian Gold, Marketing Assistant; and Ashley Santora, Manager of Product Development.

A. A. A.  
 R. J. E.  
 M. S. B.

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