Contents

Part I : Introduction to auditing and assurance services

- 1. An introduction to auditing and assurance services
- 2. An overview of financial statement auditing

Part II : Basic auditing concepts : materiality, audit risk, and evidence

- 3. Materiality and audit risk
- 4. Evidential matter, types of evidence, and working paper documentation

Part III : Planning the audit and understanding internal control

- 5. Audit planning and types of audit tests
- 6. Internal control in a financial statement audit
- 7. The effects of information technology on the audit function

Part IV : Statistical tools for auditing

- 8. Audit sampling : an overview and application to tests of controls
- 9. Audit sampling : an application to substantive tests of account balances

Part V : Auditing accounting applications and related accounts

- 10. Auditing the revenue cycle and related accounts
- 11. Auditing the purchasing cycle and related accounts
- 12. Auditing the payroll cycle and related accounts
- 13. Auditing the inventory cycle and related accounts
- 14. Auditing selected asset accounts : prepaid expenses
- 15. Auditing long-term liabilities, stockholders' equity, and income statement accounts
- 16. Auditing cash and investments

Part VI : Completing the audit and reporting responsibilities

- 17. Completing the engagement
- 18. Reports on audited financial statements and special reporting issues

Part VII : Professional responsibilities

19. The code of professional conduct and quality control standards20. Legal liability

Part VIII : Assurance, attestation, and other forms of services

21. Assurance, attestation, and other forms of services