

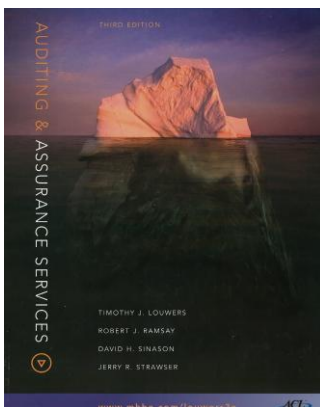
FEATURED LIBRARY BOOKS OF THE MONTH

CHECK OUT NOTABLE BOOKS ON POPULAR TOPICS FROM THE **HONG KONG INSTITUTE OF CPAs LIBRARY** AND KEEP UP-TO-DATE.

THIS MONTH'S TOPIC

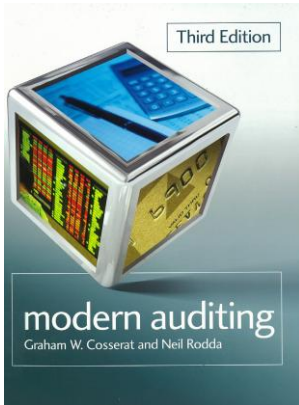
Auditing

Title: Auditing and assurance services
Author: Timothy J. Louwers ... [et al.].
Publisher: Boston : McGraw-Hill/Irwin
Year of Publication: 2008
Call No.: HF 5667 .A815 2008



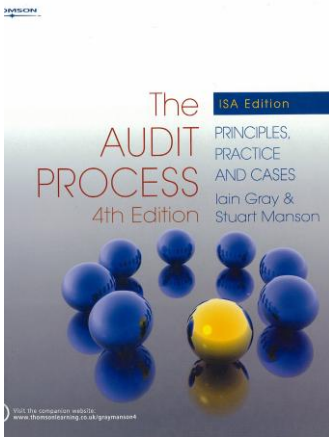
- ◆ This book covering the newly released Auditing Standard, current with all issues inherent in accounting and auditing practice, particularly in public accounting firms including coverage of the creation of the Public Companies Accounting Oversight Board, the passage of the Sarbanes-Oxley Act, and all of the major pronouncements issued by the AICPA. All chapters and modules in this edition have been revised to incorporate professional standards through SAS 114, and the international standards of auditing (ISAs).
- ◆ The book's unique organization presents the auditing process in twelve concise chapters. It is also designed to provide flexibility for instructors, eight of the modules provide additional topics that can be taught at the instructor's discretion without interrupting the flow of the text.

Title: Modern auditing
Author: Graham W. Cosserat, Neil Rodda
Publisher: Chichester, UK ; Hoboken, N.J. : John Wiley & Sons Inc.
Year of Publication: 2009
Call No.: HF 5667 .C655 2009



- ◆ This text is written for introductory courses in auditing at undergraduate, graduate and professional level. The objective of the text is to provide a comprehensive and integrated coverage of the latest developments in the environment and methodology of auditing.
- ◆ The first four chapters setting out the audit environment dealing with the role and organization of the accounting profession in the context of auditing, the nature and purpose of financial statement audits, an explanation of the nature and significance of ethical responsibilities in meeting professional expectations. The basic techniques of planning and performing the audit are explained in Chapters 5 to 9. Their application to major transaction classes and account balances and the issue of the auditor's report is then described in Chapters 10-15. The final two chapters, 16 and 17, look to the impact of IT and e-Commerce and identify issues likely to be of concern to the next generation of auditors.

Title: The audit process : principles, practice and cases
Author: Iain Gray, Stuart Manson
Publisher: London : Thomson Learning
Year of Publication: 2008
Call No.: HF 5667 .G72 2008



- ◆ This textbook is designed for students on both degree and professional courses in accounting. Its friendly approach, the margin notes and the numerous self-assessment questions make it an ideal tool for independent study. The authors provide a rational and coherent foundation for the subject, with an imaginative and realistic use of examples, questions and cases. At the end of each chapter there is a comprehensive range of self-assessment questions designed to help reader decide if the material in the text has been understood.
- ◆ As far as accounting standards are concerned, International Financial Reporting Standards (IFRSs), including International Accounting Standards (IASs), this book does not consider all the detailed requirements of accounting or auditing standards. It concerned primarily with principles and where these principles have been reflected in official standards.

Examples of assurance services are assurance (audit) of financial statements, assurance of prospective financial information, assurance of reporting on internal control, assurance of sustainability reporting, and assurance of electronic commerce. 1. 1-6 The phrase systematic process implies that there should be a well-planned, logical approach for conducting an audit that involves objectively obtaining and evaluating evidence.