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Nota di contenuto	Part 1. Audit Framework, Profession, and Standards -- Chapter 1. Overview, History, and Overall objectives of Auditing -- Chapter 2. The Audit Profession: The US Sarbanes-Oxley Act -- Chapter 3. The International Auditing and Assurance Standards Board -- Chapter 4. Generally Accepted Auditing Standards, Audit Planning & Engagement Quality Review -- Chapter 5. Other Engagements, Reports, and Accounting Services -- Chapter 6. Agreed-Upon Procedures -- Chapter 7. Professional Standards: Independence, Integrity, and Objectivity -- Part 2. Audit Planning -- Chapter 8. Audit Planning, Testing and Materiality -- Part 3. Audit Evidence Processing -- Chapter 9. Audit Evidence and Documentation -- Chapter 10. Audit Risks: Identification and Procedures -- Chapter 11. Audit Sampling -- Chapter 12. Auditing Accounting Estimates, Including Fair Value Accounting Estimates -- Chapter 13. Related Party Transactions -- Chapter 14. Significant Unusual Transactions -- Chapter 15. Subsequent Events; and Going Concern -- Chapter 16. Reporting on Condensed Financial Statements, Selected Financial Data, and Supplemental Information -- Chapter 17. Consideration of Fraud and of Internal Control Over Financial Reporting Audit -- Chapter 18. Financial Statements' Audit -- Chapter 19. The Integrated Audit Process -- Chapter 20. Audits of Group Financial

Statements -- Chapter 21. Communications with Audit Committees -- Chapter 22. Audit Tools: Financial Ratios Analysis -- Chapter 23. Corporate Governance, Accounting, and Auditing Scandals -- Chapter 24. Auditor Legal Liability -- Chapter 25. Forensic Auditing -- Answers to Chapter Questions.

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Sommario/riassunto

This book provides a comprehensive presentation of auditing theory and practice. It simplifies audit concepts often considered abstract or vague to many. Written in a clear, concise, and understandable manner, the book covers the often uncovered and daring area of forensic auditing and analyses the approach thereof. Additionally, it covers the use of blockchain in audit through several illustrations and examples, and would be of interest to students, academics, and even junior auditors.

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