<<审计学>>

图书基本信息

书名：<<审计学>>

13位ISBN编号：9787300103860

10位ISBN编号：7300103863

出版时间：2009-4

出版时间：中国人民大学出版社

作者：Alvin A. Arens,Randal J. Elder,Mark S. Beasley

页数：536

译者：雷光勇 改编

前言

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，双语教学的规模和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，如麦格劳一希尔出版公司、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。

内容概要

《审计学：一种整合方法》是美国最经典的现代审计学教材之一，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，被全球多所著名大学采用。
该书由于首次提出并倡导“交易循环审计”的思想而备受审计理论界、教育界和实务界的推崇。
在中国，该书曾受到我国已故著名会计学家杨时展先生的高度重视、推介和运用，并组织了最初的引介和翻译工作。
  第12版突出了以下特点：（1）将新的风险评估准则及与公司治理负责人沟通的准则覆盖全书的各个方面；（2）将美国《萨班斯一奥克斯利法案》中第404分部和公众公司会计监督委员会第2号审计准则的基本要求贯穿全书；（3）继续贯彻”交易循环审计”的思想；（4）注重舞弊审计在当代审计学中的地位与作用，反映最新的舞弊审计技术发展；（5）继续强调审计中最基本的概念在于，审计人员在考察某个特定审计环境时需要搜集的证据的性质和数量；（6）对属于非传统审计业务内容的其他鉴证业务，也给予了足够的重视，　本书适合会计学高年级本科生、研究生、MBA、MPAcc以及有兴趣的教师、研究人员使用或参考。
中国人民大学出版社同时配套出版了该书的中文翻译版。

作者简介

阿尔文·A·阿伦斯（Alvin A． Arens）密歇根州立大学会计学院普华永道审计学教授．曾担任美国会计学会（AAA）主席、美国注册会计师协会（AICPA）审计准则委员会委员。
曾获多项殊荣．包括AAA杰出教育家奖、AICPA杰出教育家奖、美国BetaAlpha Psi教授年度奖等。
具有丰富的大学

书籍目录

章节摘录

fore useful. For example, knowledge of a large misstatement in fixed assets might affecta user's willingness to loan money to a company if the assets were the collateral. A mis-statement of inventory does not mean that cash, accounts receivable, and other ele-ments of the financial statements, or the financial statements as a whole, are materiallyincorrect.To make materiality decisions when a condition requiring a departure from anunqualified report exists, the auditor must evaluate all effects on the financial state-ments. Assume that the auditor is unable to satisfy himself or herself whether inventoryis fairly stated in deciding on the appropriate type of opinion. Because of the effect of amisstatement in inventory on other accounts and on totals in the statements, the audi-tor needs to consider the materiality of the combined effect on inventory, total currentassets, total working capital, total assets, income taxes, income taxes payable, total cur-rent liabilities, cost of goods sold, net income before taxes, and net income after taxes.When the auditor concludes that a misstatement is material but does not over-shadow the financial statements as a whole, a qualified opinion （using "except for"） isappropriate.Amounts Are So Material or So Pervasive That Overall Fairness of the Statements Is inQuestion The highest level of materiality exists when users are likely to make incorrectdecisions if they rely on the overall financial statements. To return to the previousexample, if inventory is the largest balance on the financial statements, a large misstate-ment would probably be so material that the auditor's report should indicate the finan-cial statements taken as a whole cannot be considered fairly stated. When the highestlevel of materiality exists, the auditor must issue either a disclaimer of opinion or anadverse opinion, depending on which conditions exist.When determining whether an exception is highly material, the extent to which theexception affects different parts of the financial statements must be considered. This iscalled pervasiveness. A misclassification between cash and accounts receivable affectsonly those two accounts and is therefore not pervasive. On the other hand, failure torecord a material sale is highly pervasive because it affects sales, accounts receivable,income tax expense, accrued income taxes, and retained earnings, which in turn affectcurrent assets, total assets, current liabilities, total liabilities, owners' equity, gross mar-gin, and operating income.As misstatements become more pervasive, the likelihood of issuing an adverseopinion rather than a qualified opinion increases. For example, suppose the auditordecides a misclassification between cash and accounts receivable should result in aqualified opinion because it is material; the failure to record a sale of the same dollaramount may result in an adverse opinion because of pervasiveness.Regardless of the amount involved, a disclaimer of opinion must be issued if theauditor is determined to lack independence under the rules of the Code of ProfessionalConduct. This strict requirement reflects the importance of independence to auditors.Any deviation from the independence rule is therefore considered highly material.Table 3-1 summarizes the relationship between materiality and the type of opinionto be issued.In concept, the effect of materiality on the type of opinion to issue is straightforward. In application, deciding on actual materiality in a given situation is a difficult judg- ment. There are no simple, well-defined guidelines that enable auditors to decide when something is immaterial, material, or highly material. The evaluation of materiality also depends on whether the situation involves a failure to follow GAAP or a scope limitation. Materiality Decisions——Non-GAAP Condition When a client has failed to follow GAAP, the audit report will be unqualified, qualified opinion only, or adverse, depending on the materiality of the departure. Several aspects of materiality must be considered.Dollar Amounts Compared with a Base The primary concern in measuring material-ity when a client has failed to follow GAAP is usually the total dollar misstatement inthe accounts involved, compared with some base. A $10,000 misstatement might bematerial for a small company but not for a larger one. Therefore, misstatements mustbe compared with some measurement base before a decision can be made about themateriality of the failure to follow GAAP. Common bases include net income, totalassets, current assets, and working capital.For example, assume that the auditor believes there is a $100,000 overstatement ofinventory because of the client's failure to follow GAAP. Also assume recorded inventoryof $1 million, current assets of $3 million, and net income before taxes of $2 million. Inthis case, the auditor must evaluate the materiality of a misstatement of inventory of 10percent, current assets of 3.3 percent, and net income before taxes of 5 percent.To evaluate overall materiality, the auditor must also combine all unadjusted mis-statements and iudge whether there may be individually immaterial misstatementsthat, when combined, significantly affect the statements. In the inventory example justgiven, assume the auditor believes there is also an overstatement of $150,000 inaccounts receivable. The total effect on current assets is now 8.3 percent （$250,000divided by $3,000,000） and 12.5 percent on net income before taxes （$250,000 dividedby $2,000,000）.When comparing potential misstatements with a base, the auditor must carefullyconsider all accounts affected by a misstatement （pervasiveness）. For example, it isimportant not to overlook the effect of an understatement of inventory on cost of goodssold, income before taxes, income tax expense, and accrued income taxes payable.Measurability The dollar amount of some misstatements cannot be accurately mea-sured. For example, a client's unwillingness to disclose an existing lawsuit or the acqui-sition of a new company subsequent to the balance sheet date is difficult if not impos-sible to measure in terms of dollar amounts. The materiality question the auditor mustevaluate in such situations is the effect on statement users of the failure to make thedisclosure.Nature of the Item The decision of a user may also be affected by the kind of misstate-ment. The following may affect a user's decision and therefore the auditor's opinion ina different way than most misstatements:1.Transactions are illegal or fraudulent.2.An item may materially affect some future period, even though it is immaterial when only the current period is considered.3.An item has a "psychic" effect （for example, the item changes a small loss to asmall profit, maintains a trend of increasing earnings, or allows earnings to exceed analysts' expectations）.4.An item may be important in terms of possible consequences arising fromcontractual obligations （for example, the effect of failure to comply with a debt restriction may result in a material loan being called）.Ma~eriatity Decisions——Scope kirnitations Condi~i0n When there is a scope limitation inan audit, the audit report will be unqualified, qualified scope and opinion, or dis-claimer, depending on the materiality of the scope limitation. The auditor will considerthe same three factors included in the previous discussion about materiality decisionsfor failure to follow GAAP, but they will be considered differently. The size of potentialmisstatements, rather than known misstatements, is important in determiningwhether an unqualified report, a qualified report, or a disclaimer of opinion is appro-priate for a scope limitation. For example, if recorded accounts payable of $400,000was not audited, the auditor must evaluate the potential misstatement in accountspayable and decide how materially the financial statements could be affected. The per-vasiveness of these potential misstatements must also be considered.It is typically more difficult to evaluate the materiality of potential misstatementsresulting from a scope limitation than for failure to follow GAAP. Misstatementsresulting from failure to follow GAAP are known. Those resulting from scope limita-tions must usually be subjectively measured in terms of potential or likely misstate-ments. For example, a recorded accounts payable of $400,000 might be understated bymore than $1 million, which may affect several totals, including gross margin, netearnings, and total assets.