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Auditing: The Art and Science of Assurance Engagements is an introduction to auditing and assurance services. It is intended for use in an introductory auditing course, for one-semester or two-semester instruction at the undergraduate or graduate level.

Auditing: The Art and Science of Assurance Engagements ...

As the title of the book reflects, auditing is an art, as it requires considerable use of professional judgment and skepticism, but it is also a science, resting upon a solid frame of technical skills and knowledge of multiple disciplines associated with auditing, such as accounting, tax, and information systems.

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Auditing: The Art and Science of Assurance Engagements 9 - 22 Auditing in More Complex IT Environments — Parallel Simulation • Parallel simulation testing is an audit testing approach that involves the auditor ' s use of audit software to replicate some part of a client ' s application system. • Auditors commonly do parallel simulation testing using generalized audit software (GAS ...

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