AUDITING AND ASSURANCE SERVICES
AN INTEGRATED APPROACH
SIXTEENTH EDITION
GLOBAL EDITION

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# Audit Evidence

## Learning Objectives

- Nature of Evidence
- Audit Evidence Decisions
- Persuasiveness of Evidence
- Types of Audit Evidence
- Analytical Procedures
- Common Financial Ratios
- Audit Documentation

## Summary

- Essential Terms
- Review Questions
- Multiple Choice Questions from CPA Examinations
- Discussion Questions and Problems
- Case
- ACL Problem

# Audit Planning and Materiality

## Learning Objectives

- Planning
- Accept Client and Perform Initial Audit Planning
- Understand the Client's Business and Industry
- Perform Preliminary Analytical Procedures
- Materiality
- Materiality for Financial Statements as a Whole
- Determine Performance Materiality
- Estimate Misstatement and Compare with Preliminary Judgment

## Summary

- Essential Terms
- Review Questions
- Multiple Choice Questions from CPA Examinations
- Discussion Questions and Problems
- Case
- ACL Problem

# Assessing the Risk of Material Misstatement

## Learning Objectives

- Audit Risk
- Risk Assessment Procedures
ASSESSING AND RESPONDING TO FRAUD RISKS

CHAPTER 10

LEARNING OBJECTIVES 337
Types of Fraud 338
Conditions for Fraud 339
Assessing the Risk of Fraud 343
Corporate Governance Oversight to Reduce Fraud Risks 347
Responding to the Risk of Fraud 351
Specific Fraud Risk Areas 353
Responsibilities When Fraud Is Suspected 359
Documenting the Fraud Assessment 363
Summary 363
Essential Terms 364
Review Questions 364
Multiple Choice Questions from CPA Examinations 365
Discussion Questions and Problems 367
Case 372
Integrated Case Application—Pinnacle Manufacturing: Part III 373
ACL Problem 374

INTERNAL CONTROL AND COSO FRAMEWORK

CHAPTER 11

LEARNING OBJECTIVES 375
Internal Control Objectives 376
Management and Auditor Responsibilities for Internal Control 377
COSO Components of Internal Control 379
Internal Controls Specific to Information Technology 389
CHAPTER 12

ASSESSING CONTROL RISK AND REPORTING ON INTERNAL CONTROLS

LEARNING OBJECTIVES 407

Obtain and Document Understanding of Internal Control 408
Assess Control Risk 411
Tests of Controls 417
Decide Planned Detection Risk and Design Substantive Tests 421
Auditor Reporting on Internal Control 422
Evaluating, Reporting, and Testing Internal Control for Nonpublic and Smaller Public Companies 425
Impact of IT Environment on Control Risk Assessment and Testing 426

Summary 430
Essential Terms 430
Review Questions 432
Multiple Choice Questions from CPA Examinations 433
Discussion Questions and Problems 435
Case 443
ACL Problem 445
Integrated Case Application—Pinnacle Manufacturing: Part IV 445

CHAPTER 13

OVERALL AUDIT STRATEGY AND AUDIT PROGRAM

LEARNING OBJECTIVES 448

Types of Tests 449
Selecting Which Types of Tests to Perform 454
Evidence Mix 458
Design of the Audit Program 459
Summary of Key Evidence-Related Terms 467
Summary of the Audit Process 469
Summary 473
APPLICATION OF THE AUDIT PROCESS TO THE SALES AND COLLECTION CYCLE

AUDIT OF THE SALES AND COLLECTION CYCLE: TESTS OF CONTROLS AND SUBSTANTIVE TESTS OF TRANSACTIONS

LEARNING OBJECTIVES 486
Accounts and Classes of Transactions in the Sales and Collection Cycle 487
Business Functions in the Cycle and Related Documents and Records 488
Methodology for Designing Tests of Controls and Substantive
  Tests of Transactions for Sales 492
Sales Returns and Allowances 503
Methodology for Designing Tests of Controls and Substantive
  Tests of Transactions for Cash Receipts 504
Audit Tests for Uncollectible Accounts 508
Effect of Results of Tests of Controls and Substantive
  Tests of Transactions 508
Summary 509
Essential Terms 510
Review Questions 510
Multiple Choice Questions from CPA Examinations 512
Discussion Questions and Problems 514
Case 519
Integrated Case Application—Pinnacle Manufacturing: Part V 520
ACL Problem 521

AUDIT SAMPLING FOR TESTS OF CONTROLS AND SUBSTANTIVE TESTS OF TRANSACTIONS

LEARNING OBJECTIVES 522
Representative Samples 523
Statistical Versus Nonstatistical Sampling and Probabilistic Versus
  Nonprobabilistic Sample Selection 524
Sample Selection Methods 525
Sampling for Exception Rates 528
Application of Nonstatistical Audit Sampling 529
Statistical Audit Sampling 543
Application of Attributes Sampling 546
Summary 552
Essential Terms 552
Review Questions 553
Multiple Choice Questions from CPA Examinations 554
Discussion Questions and Problems 556
Case 561
Integrated Case Application—Pinnacle Manufacturing: Part VI 561
ACL Problem 563

CHAPTER 16
COMPLETING THE TESTS IN THE SALES AND COLLECTION CYCLE: ACCOUNTS RECEIVABLE
LEARNING OBJECTIVES 564
Methodology for Designing Tests of Details of Balances 565
Designing Tests of Details of Balances 571
Confirmation of Accounts Receivable 577
Developing Tests of Details Audit Program 583
Summary 587
Essential Terms 587
Review Questions 587
Multiple Choice Questions from CPA Examinations 589
Discussion Questions and Problems 590
Case 597
Integrated Case Application—Pinnacle Manufacturing: Part VII 598
ACL Problem 603

CHAPTER 17
AUDIT SAMPLING FOR TESTS OF DETAILS OF BALANCES
LEARNING OBJECTIVES 604
Comparisons of Audit Sampling for Tests of Details of Balances and for Tests of Controls and Substantive Tests of Transactions 605
Nonstatistical Sampling 606
Monetary Unit Sampling 615
Variables Sampling 623
Illustration Using Difference Estimation 628
APPLICATION OF THE AUDIT PROCESS TO OTHER CYCLES

AUDIT OF THE ACQUISITION AND PAYMENT CYCLE: TESTS OF CONTROLS, SUBSTANTIVE TESTS OF TRANSACTIONS, AND ACCOUNTS PAYABLE

LEARNING OBJECTIVES 644
Accounts and Classes of Transactions in the Acquisition and Payment Cycle 645
Business Functions in the Cycle and Related Documents and Records 646
Methodology for Designing Tests of Controls and Substantive Tests of Transactions 649
Methodology for Designing Tests of Details of Balances for Accounts Payable 656

COMPLETING THE TESTS IN THE ACQUISITION AND PAYMENT CYCLE: VERIFICATION OF SELECTED ACCOUNTS

LEARNING OBJECTIVES 676
Types of Other Accounts in the Acquisition and Payment Cycle 677
Audit of Property, Plant, and Equipment 677
Audit of Prepaid Expenses 685
Audit of Accrued Liabilities  688
Audit of Income and Expense Accounts  689
Summary  693
Essential Terms  693
Review Questions  693
Multiple Choice Questions from CPA Examinations  694
Discussion Questions and Problems  696
Cases  699

CHAPTER
20

AUDIT OF THE PAYROLL AND PERSONNEL CYCLE

LEARNING OBJECTIVES  702
Accounts and Transactions in the Payroll and Personnel Cycle  703
Business Functions in the Cycle and Related Documents and Records  703
Methodology for Designing Tests of Controls and Substantive Tests of Transactions  706
Methodology for Designing Substantive Analytical Procedures and Tests of Details of Balances  712
Summary  716
Essential Terms  716
Review Questions  716
Multiple Choice Questions from CPA Examinations  717
Discussion Questions and Problems  719
Case  723

CHAPTER
21

AUDIT OF THE INVENTORY AND WAREHOUSING CYCLE

LEARNING OBJECTIVES  725
Business Functions in the Cycle and Related Documents and Records  726
Parts of the Audit of Inventory  729
Audit of Cost Accounting  731
Substantive Analytical Procedures  734
Physical Observation of Inventory  735
Audit of Pricing and Compilation  737
Integration of the Tests  741
Summary  743
Essential Terms  743
Review Questions  744
Multiple Choice Questions from CPA Examinations  745
Discussion Questions and Problems  746
Case  753
PART 6
OTHER ASSURANCE AND NONASSURANCE SERVICES

CHAPTER 25
OTHER ASSURANCE SERVICES

LEARNING OBJECTIVES 839
Review, Compilation, and Preparation Services 840
Review of Interim Financial Information for Public Companies 846
Attestation Engagements 847
Reports on Controls at Service Organizations (SOC Reports) 851
Prospective Financial Statements 853
Agreed-Upon Procedures Engagements 854
Other Audits or Limited Assurance Engagements 855
Summary 857
Essential Terms 858
Review Questions 859
Multiple Choice Questions from CPA Examinations 860
Discussion Questions and Problems 861

CHAPTER 26
INTERNAL AND GOVERNMENTAL FINANCIAL AUDITING AND OPERATIONAL AUDITING

LEARNING OBJECTIVES 866
Internal Financial Auditing 867
Governmental Financial Auditing 870
Operational Auditing 873
Summary 880
Essential Terms 880
Review Questions 881
Multiple Choice Questions from CPA, CIA, and CMA Examinations 881
Discussion Questions and Problems 884

INDEX 888
CREDITS 896