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auditors are trained to investigate beyond appearances to determine the underlying facts in other words to look beneath the surface the recent financial crisis has made this skill even more crucial to the business community as a result of this recent crisis and of the financial statement accounting scandals that occurred at the turn of the century understanding the auditor's responsibility related to fraud maintaining a clear perspective probing for details and understanding the big picture are indispensable to effective auditing the author team of louwers ramsay sinason strawser and thibodeau has dedicated years of experience in the auditing field to this new edition of auditing assurance services supplying the necessary investigative tools for future auditors

the approach used by hoyle schaefer and doupnik in the new edition allows students to think critically about accounting just as they will do while preparing for the cpa exam and in their future careers with this text students gain a well balanced appreciation of the accounting profession as hoyle 12e introduces them to the field s many aspects it often focuses on past controversies and present resolutions the text continues to show the development of financial reporting as a product of intense and considered debate that continues today and into the future the writing style of the eleven previous editions has been highly praised students easily comprehend chapter concepts because of the conversational tone used throughout the book the authors have made every effort to ensure that the writing style remains engaging lively and consistent which has made this text the market leading text in the advanced accounting market the 12th edition includes

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