

INTERNAL AUDITING: Assurance & Consulting Services

Second Edition

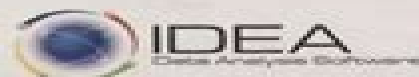
Internal Auditing: Assurance & Consulting Services, 2nd Edition, is the premier international textbook designed to support the fast-growing global profession of internal auditing. Sponsored by The IIA Research Foundation, it covers the key fundamentals of internal auditing that can be applied in an ever-changing business world. It was written through the collaboration of three educators and four practitioners, which makes it the cornerstone of internal audit education as well as an important reference and training tool for internal audit practitioners.

The textbook is organized in three sections: Fundamental Internal Audit Concepts, Conducting Internal Audit Engagements, and Case Studies. It is accompanied by a CD-ROM containing three case studies, The IIA's Code of Ethics and International Standards for the Professional Practice of Internal Auditing, and the leading generalized audit software packages, ACL and IDEA. Supplemental teaching materials are available for instructors upon request.

The second edition has been updated to reflect:

- The new International Professional Practices Framework (IPPF), which was issued by The IIA in January 2009.
- Emerging practices relating to governance, risk management, and control, the cornerstones of The IIA's Definition of Internal Auditing.
- Fundamental IT-related concepts that all internal auditors need to understand, including references to The IIA's Global Technology Audit Guides (GTAG) and the Guide to the Assessment of IT Risk (GAIT).
- Fraud guidance provided in *Managing the Business Risk of Fraud: A Practical Guide*, which was cosponsored by The IIA, the AICPA, and the ACFE.
- A customized approach to conducting consulting engagements, which aligns with the new IPPF guidance.

The first edition of the textbook, which has been translated into Spanish and Japanese, has been adopted by many universities around the world, and has been a top seller for The IIA Research Foundation. This second edition promises to build on this success, significantly contributing to the internal audit profession's body of knowledge and introducing students to the dynamic world of internal auditing.



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The Institute of Internal Auditors
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Internal Auditing Assurance And Consulting Services

2nd Edition Test Bank

IMA

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