

"Have You Seen These Instructional Resources?"

By the 2006–2007 Education Committee of the Auditing Section of the AAA

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<i>Format</i>	<i>Title</i>	<i>Date</i>	<i>Source</i>	<i>Description</i>	<i>How to Obtain</i>
Article	“Assessing and Responding to Risks in a Financial Statement Audit: Part II”	Jan., 2007	<i>Journal of Accountancy</i>	Discusses how the auditor responds to the risk of material misstatement in designing and performing audit procedures. The Audit Risk Standards, SAS 104-SAS 111 are briefly discussed.	AICPA website: http://www.aicpa.org/pubs/jofa/jan2007/fogarty.htm
Webcast	“Collaborating on Compliance: Human Resources and Finance”	Dec. 20, 2006	Deloitte	Includes a discussion of how organizations can effectively and efficiently meet the growing demand for compliance training of its employees. The webcast may be viewed until approximately June 30, 2007.	Deloitte’s Website: www.deloitte.com (Find <i>Dbriefs Webcasts</i> , then select <i>Archived Programs</i> and search for <i>Collaborating on Compliance: Human Resources and Finance</i> .)
Article	“Learning from Accounting History: Will We Get It Right This Time?” by Lynn Turner	Nov. 2006	<i>Issues in Accounting Education</i>	A terrific journey through some of the mistakes that have been made in the past. The article takes a position that we can learn from history.	AAA Website: http://aaahq.org/pubs.cfm

Website	Observations On Auditors' Implementation Of PCAOB's Standards Relating To Auditors' Responsibilities With Respect To Fraud	Jan. 22, 2007	PCAOB	This report specifically focuses on the PCAOB's view about how well auditors are addressing their responsibility with respect to fraud.	PCAOB Website: http://www.pcaobus.org/inspections/other/01-22_release_2007-001.pdf
Article	"Using Cases Published in Issues in Accounting Education: Categories and Topics at a Glance." By Marlys Gascho Lipe	Nov. 2006	<i>Issues in Accounting Education</i>	This article categorizes cases published in Issues in Accounting Education from its inception to Nov. 2006. A terrific resource.	AAA Website: http://aaahq.org/pubs.cfm
Article	"Perspectives on Auditing Education after Sarbanes-Oxley." By Alvin Arens & Randal Elder	Nov. 2006	<i>Issues in Accounting Education</i>	This article provides a detailed perspective on educational issues that have surfaced as a result of the Sarbanes-Oxley Act of 2002.	AAA Website: http://aaahq.org/pubs.cfm
Exposure draft	"Board Proposes Revised Auditing Standard on Internal Control over Financial Reporting"	Dec. 19, 2006	PCAOB	The PCAOB has issued an exposure draft that substantially revises and supersedes AS No. 2. The ED redefines a number of important terms, provides more guidance on how to most effectively identify material weaknesses, and proposes direction on how to apply the standard to smaller, less complex businesses.	PCAOB Website: http://www.pcaobus.org/News and Events/News/2006/12-19.aspx

Textbook	“Money Laundering”	March, 2006	CRC Press	For the forensic accountant and fraud investigator comes a complete guide to money laundering including Basic money laundering Schemes, Diabolically clever laundering schemes, Fiendishly complex money laundering schemes, Terrorism financing Federal money laundering statutes, The USA Patriot Act, Money laundering forfeiture, Related federal statutes, International money laundering control, Domestic banking, International banking, Money transfers, Real property and Securities.	Any on-line bookstore
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