

“Have You Seen These Instructional Resources?”

By the 2008-2009 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>
Acrobat	Report on the PCAOB's 2004, 2005, 2006, and 2007 Inspections of Domestic Annually Inspected Firms	12/5/2008	PCAOB web site	Summarization of issues in the first four years of annual inspections of the largest eight accounting firms.	http://www.pcaobus.org/News_and_Events/News/2008/12-05.aspx
Acrobat	An Audit of Internal Control Over Financial Reporting That is Integrated with an Audit of Financial Statements: Guidance for Auditors of Smaller Public Companies	1/23/2009	PCAOB web site	Official release of guidance for how AS/5 should be applied to small- and medium-cap filers.	http://www.pcaobus.org/News_and_Events/News/2009/01-23.aspx
Acrobat	Staff Audit Practice Alert No. 3: Audit Considerations in the Current Economic Environment	12/5/2008	PCAOB web site	Q&A on how the current financial market turbulence and economic conditions may affect the auditor's work, including the auditing of fair values.	http://www.pcaobus.org/Standards/Staff_Questions_and_Answers/index.aspx
PDF	10 Minutes on IFRS	October 2007	PWC	A short version that explains, in a simple manor, the impact of conversion from U.S. GAAP to International Financial Reporting Standards (IFRS). The framework is used by most of the world today, so knowledge of IFRS conversion is beneficial.	http://www.pwc.com/images/us/eng/about/10minutes/PwC_10Minutes_102007.html

Acrobat	Ten Things About Financial Statement Fraud - 2nd Edition	December 2008	Deloitte Forensic Center	The Committee of Sponsoring Organizations of the Treadway Commission produced a comprehensive report on fraud in 1999. This document discusses the results of the Deloitte Forensic Center's analysis of hundreds of SEC enforcement releases issued from 2000 to 2007.	http://www.deloitte.com/dtt/cda/doc/content/us_dfc_ttf2ndedition_26112008%283%29.pdf
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