

"Have You Seen These Instructional Resources?"

By the 2009-2010 Education Committee of the Auditing Section of the AAA

Jay Rich, Chair – Illinois State University

Jason MacGregor – Baylor University

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Format	Title	Date	Source	Description	How to Obtain
Book	The Guide to Investigating Business Fraud	2009	AICPA	Developed by the seasoned fraud investigation team at Ernst & Young in cooperation with the AICPA, The Guide to Investigating Business Fraud provides a clearly defined framework for approaching a fraud investigation. Each chapter is written by subject matter experts in the issue under discussion. The chapters are designed so that they may be read individually as self-contained reference guides for specific topics of interest, or together as a holistic overview of a fraud investigation	http://www.cpa2biz.com

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Book	Financial Statement Fraud: Prevention and Detection (2nd Edition)	2010	John Wiley and Sons	This book articulates best practices in financial statement fraud prevention, deterrence, detection and investigation, by thoroughly examining some of the “how it was done” most notorious frauds of the last 25 years – Enron, WorldCom, Adelphia, Bernard Madoff, Stanford Financial, Satyam and even Al Capone; by carefully examining the roles and responsibilities of the major players in the corporate governance fabric; and by describing best practice tools and techniques.	ISBN: 978-0-470-45570-8
Web Document	CONCEPT RELEASE ON REQUIRING THE ENGAGEMENT PARTNER TO SIGN THE AUDIT REPORT	July 28 th , 2009	PCAOB web site	A request for comment from the PCAOB on a potential standard to require the auditor with 'final responsibility' for the engagement to sign the audit report.	Download from: http://www.pcaobus.org/Rules/Docket_029/2009-07-28_Release_No_2009-005.pdf

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Web Document	RULES ON PERIODIC REPORTING BY REGISTERED PUBLIC ACCOUNTING FIRMS	August 14 th , 2009 (announcement that requirement begins on October 12 th)	PCAOB web site	New reporting requirements (the first requirements, as the dialog is ongoing about further requirements) for registered firms under SOX	Download from: http://www.pcaobus.org/Rules/Docket_019/2008-06-10_Release_No_2008-004.pdf
Web Document	REPORT ON THE FIRST-YEAR IMPLEMENTATION OF AUDITING STANDARD NO. 5	September 24 th , 2009	PCAOB web site	An assessment of the eight largest firms' application of AS no. 5; where the firms applied the standard effectively or ineffectively	Download from: http://www.pcaobus.org/Inspections/Other/2009/09-24_AS5_4010_Report.pdf
Book	Creating Significant Learning Experiences	2003	Author: L. Dee Fink Publisher: Jossey-Bass	Fink starts with the proposition: What do you want your students to know several years from now? The book provides practical insights on how to structure our course around learning objectives.	ISBN: 978-0787960551
Web Document	PCAOB Adopts New Auditing Standard On Engagement Quality Review And Issues Concept Release on Requiring the Engagement Partner to Sign the Audit Report	July 28, 2009	PCAOB	Brief discussion of AS7	Download from: http://pcaob.org/News_and_Events/News/2009/07-28.aspx

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Web Document	Auditor Independence Education Materials	Spring 2009	Deloitte & Touche LLP, in conjunction with the University of Illinois Center for Professional Responsibility in Business and Society	<p>These materials will help facilitate your students' learning about core concepts, real-world applications, and prevailing rules related to auditor independence. The materials are designed to create a greater awareness among students about why independence is important to our profession as well as the capital markets.</p> <p>These materials are available free of charge and include a video program and discussion questions, an in-class laboratory market game, five case studies, suggested solutions, and teaching notes. Portions of the education materials can be used for undergraduate and graduate courses and may be particularly useful for introductory accounting, auditing, and advanced auditing courses.</p>	<p>Download from:</p> <p>http://www.business.illinois.edu/responsibility/aiem/</p>