

## **"Have You Seen These Instructional Resources?"**

**By the 2010-2011 Education Committee of the Auditing Section of the AAA**

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<b>Format</b>	<b>Title</b>	<b>Date</b>	<b>Source</b>	<b>Description</b>	<b>How to Obtain</b>
Web Document	Report on Inspection Observations of Auditing During the Economic Crisis	9 / 29 / 2010	PCAOB web site	PCAOB report documenting trends they observed from inspections of firm audits during the recent financial crisis and economic downturn.	<a href="http://pcaobus.org/Inspections/Documents/4010_Report_Economic_Crisis.pdf">http://pcaobus.org/Inspections/Documents/4010_Report_Economic_Crisis.pdf</a>
Web Document	PCAOB Staff Directed to Develop Proposal to Ask Congress to Make Public Disciplinary Hearings and Related Proceedings	8 / 5 / 2010	PCAOB web site	PCAOB announcement of a request to be made to Congress to alter the Sarbanes-Oxley Act to provide public access to Disciplinary hearings.	<a href="http://pcaobus.org/News/Releases/Pages/08052010_PublicDisciplinaryHearings.aspx">http://pcaobus.org/News/Releases/Pages/08052010_PublicDisciplinaryHearings.aspx</a>
Web Document	New Auditing Standards on Risk Assessment	8 / 5 / 2010	PCAOB web site	PCAOB announcement of adoption of a new set of standards, AS nos. 8 through 15, on risk assessment and responses to risks by auditors. The standards are to be	<a href="http://pcaobus.org/News/Releases/Pages/08052010_AuditingStandardsRiskAssessment.aspx">http://pcaobus.org/News/Releases/Pages/08052010_AuditingStandardsRiskAssessment.aspx</a>

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				effective for fiscal periods beginning after December 15, 2010.	
Web Document	Proposed auditing standard related to confirmations	7 / 13 / 2010	PCAOB web site	PCAOB proposed standard on confirmations	<a href="http://pcaobus.org/Rules/Rule%20making/Docket%2020028/2010-07-13_Release_2010-003.pdf">http://pcaobus.org/Rules/Rule making/Docket%20028/2010-07-13_Release_2010-003.pdf</a>
Web Document	Grant Thornton calls for auditor cap	9 / 29 / 2010		Grant Thornton urges regulation to protect against Big Four failure due to market concentration	<a href="http://www.camagonline.co.uk/News/4579.aspx">http://www.camagonline.co.uk/News/4579.aspx</a>
Text	Forensic Accounting and Fraud Examination	2011	Text by Mary-Jo Kranacher, Richard Riley and Joseph Wells	This text was compiled as a result of the author's professional experiences combined with auspicious interactions with the 46 subject matter experts from the NIJ project: "Education and Training in Fraud and Forensic Accounting."	Wiley (ISBN: 978-0-470-43774-2)
White Paper Report	Detering and Detecting Financial Reporting Fraud: A Platform for Action	10 / 6 / 2010	Center for Audit quality (CAQ)	In 2009, the Center for Audit Quality (CAQ) convened five roundtable discussions with more than 100 participants, followed by more than 20 indepth interviews, in order to	<a href="http://www.thecaq.org/newsroom/release_10062010.htm">http://www.thecaq.org/newsroom/release_10062010.htm</a>

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				capture perspectives on fraud deterrence and detection measures that have worked and ideas for new approaches. The observations in this report are derived from those discussions and interviews	