

HAVE YOU SEEN THESE INSTRUCTIONAL RESOURCES...?

**By the 2007–2008 Education Committee of the Auditing Section of the AAA
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Greg Jenkins, Virginia Tech; Charlie Cullinan, Bryant University**

Format	Title	Date	Source	Description	How to Obtain
Text / Book	Fraud CaseBook: Lessons from the Bad Side of Business	2007	Association of Certified Fraud Examiners. Edited by Joe Wells.	This book provides case studies for educators wanting to expose students to how fraud is perpetrated and concealed. Multiple Case examples are presented for each of the following topical areas: Asset Misappropriation, Corruption Schemes, Financial Statement Fraud and Other Fraud Schemes	Wiley (ISBN: 978-0-470-13468-9)
Website	XBRL International	N/A	XBRL Homepage	XBRL is a technology that allows for the comparison of financial statement data across periods or companies. This website provides up-to-date information about the technology and its use around the world.	http://www.xbrl.org/Home/
PDF	Guidance on Monitoring Internal Control Systems	Sep., 2007	COSO	COSO has released a document that more fully develops the monitoring function of internal control. This document is currently being exposed for public comment prior to its final release.	http://www.coso.org/PUBLICATIONS.HTM
PDF	Organizational Governance: Guidance for Internal Auditors	7/12/2006	IIA Position Papers	An IIA statement to assist a wide range of interested parties, including those not in internal auditing profession, in understanding significant governance, risk or control issues and delineating related roles and responsibilities of internal audit.	http://www.theiia.org/guidance/standards-and-practices/position-papers/current-position-papers/
PDF	PCAOB's Auditing Standard No. 5, An Audit of Internal Control Over Financial Reporting that Is Integrated with an Audit of Financial Statements	6/6/2007	PCAOB	The PCAOB's Auditing Standard No. 5 replaces the PCAOB's previous internal control auditing standard, Auditing Standard No. 2.	http://www.pcaobus.org/Standards/Standards_and_Related_Rules/Auditing_Standard_No.5.aspx
Website	Speech by SEC Commissioner on: Rules vs. Principles	6/14/2007	SEC Commissioner Roel C. Campos	Commissioner Campos asserts that any discussion about this topic must be placed in context with the particular jurisdiction at issue, in order to better understand the real world effects of how principles-based and rules-based systems work.	http://www.sec.gov/news/speech/2007/spch061407rcc.htm