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He also has certification in risk management assurance. Professor Sinason has written more than 50 articles, mostly in the areas of assurance services, fraud prevention and detection, and auditor liability. Professor Sinason has taught in the areas of accounting information systems, auditing and assurance services, and financial accounting.

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Professor Louwers received his undergraduate and master's degrees from The Citadel and his PhD from Florida State University. Prior to beginning his academic career, he worked in public accounting with KPMG, specializing in financial, governmental, and information systems auditing.

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As auditors, we are trained to investigate beyond appearances to determine the underlying facts—in other words, to look beneath the surface. From the Enron and WorldCom scandals of the early 2000s to the financial crisis of 2007–2008 to present-day issues and challenges related to significant estimation uncertainty, understanding the auditor's responsibility related to fraud, maintaining a clear perspective, probing for details, and understanding the big picture are indispensable to effective auditing. With the availability of greater levels of qualitative and quantitative information ("big data"), the need for technical skills and challenges facing today's auditor is greater than ever. The author team of Louwers, Blay, Sinason, Strawser, and Thibodeau has dedicated years of experience in the auditing field to this new edition of Auditing & Assurance Services, supplying the necessary investigative tools for future auditors.

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This text provides up-to-date information on all issues inherent in accounting and auditing practice, particularly in public accounting firms including coverage of the creation of the Public Companies Accounting Oversight Board, the passage of the Sarbanes-Oxley Act and more.

The authors believe students are best served by acquiring a strong understanding of the basic concepts that underlie the audit process and how to apply those concepts to various audit and assurance services.

As a result of recent audit scandals such as Enron and Worldcom, several new auditing standards have been enacted, making currency one of the most important issues in this market. Upon publication, this text will be the most up-to-date auditing text on the market. It's been written so that it is current with all issues inherent in accounting and auditing practice, particularly in public accounting firms including coverage of the creation of the Public Companies Accounting Oversight Board, the passage of the Sarbanes-Oxley Act, and all of the major pronouncements issued by the AICPA through Summer 2005. The Louwers text is also a leader in fraud coverage and is accompanied by the Apollo Shoes Casebook—the only standalone FRAUD audit case on the market (available at the book's Online Learning Center). The text is also designed to provide flexibility for instructors; the twelve chapters focus on the auditing process while the eight modules provide additional topics that can be taught at the instructor's discretion without interrupting the flow of the text.

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We do not believe students must memorize 800 pages of review to pass a college-level Auditing course. And, given fewer pages, we find that students have greater retention. Our book is intended as a substitute for the following: Auditing and Assurance Services, Arens & Elder Auditing and Assurance Services, Sinason & Blay Auditing and Assurance Services, Louwers Auditing and Assurance Services: A Systematic Approach, Messier & Glover Principles of Auditing and Other Assurance Services, Whittington & Pany Note: Our book will prepare you for the final exam, but you may still have to purchase the textbook to fulfill course requirements. To lighten our books, we use wider page margins, decrease font, and eliminate redundancy. We use tables because they structure and compare information efficiently. We teach with examples. And we improve the quality of our writing. The result is Auditing and Assurance in 28 pages.

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