

The background of the cover is a photograph of an iceberg in the ocean. The tip of the iceberg, which is above the water line, is jagged and covered in snow. The much larger, submerged part of the iceberg is visible below the water line, illustrating the concept of hidden risks or internal controls. The sky is blue with some light clouds.

Ninth Edition

AUDITING & ASSURANCE SERVICES

Test bank & Solution manual



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