



FUNDAMENTALS OF **AUDITING**

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CONTENTS

<i>Oxford Advisory Board</i>	<i>v</i>
<i>Preface</i>	<i>vii</i>
<i>Acknowledgements</i>	<i>ix</i>

CHAPTER

1 ► INTRODUCTION TO AUDITING	1
1.0 Introduction	2
1.1 Definition	2
1.2 Differences between Auditing and Accounting	3
1.3 Types of Auditor and Audit	3
1.4 The Auditing Profession	6
1.5 Professional Scepticism	6
1.6 Regulators of the Auditing Profession	7
1.6.1 The Malaysian Institute of Accountants	10
1.6.2 The Institute of Internal Auditors	10
1.6.3 Other Regulators	11
1.7 The Demand for Auditing	11
1.8 Conclusion	12
<i>Summary</i>	12
<i>Key Terms</i>	13
<i>Review Questions</i>	13
<i>Case 1</i>	14

CHAPTER

2 ► AUDIT LEGAL REQUIREMENTS	15
2.0 Introduction	16
2.1 Responsibility, Power and Rights of Auditors	16
2.1.1 Management's Responsibilities	18
2.2 Appointment of Auditors	19
2.2.1 Disqualification of Auditors	23
2.2.2 Reporting Duties of Auditors	23
2.3 Resignation and Termination of Auditors	25
2.3.1 Resignation	25
2.3.2 Termination or Removal	26

2.4	Governing Bodies	27
2.4.1	Audit Oversight Board	27
2.4.2	Practice Review Committee	27
2.4.3	Ethics Standards Board	28
2.4.4	Auditing and Assurance Standards Board	29
2.5	Quality Control	30
2.5.1	International Standards on Quality Control (ISQC)	31
2.6	Conclusion	35
	<i>Summary</i>	35
	<i>Key Terms</i>	36
	<i>Review Questions</i>	36
	<i>Case 2</i>	37

CHAPTER

3

▶ OBJECTIVES AND SCOPE OF A FINANCIAL STATEMENT AUDIT

38

3.0	Introduction	39
3.1	Audit Objectives and Basic Principles Governing an Audit	40
3.1.1	Basic Principles Governing an Audit	41
3.1.2	Overall Process of Audit	42
3.2	Auditor's Responsibility for Detecting Fraud	43
3.2.1	Responsibilities of the Auditor for Detecting Material Misstatement Due to Fraud	45
3.3	Management's Assertions	47
3.4	Conclusion	49
	<i>Summary</i>	49
	<i>Key Terms</i>	50
	<i>Review Questions</i>	50
	<i>Case 3</i>	51

CHAPTER

4

▶ INTERNAL CONTROL SYSTEM

52

4.0	Introduction	53
4.1	Fundamental Concepts	53
4.1.1	Importance of Internal Control System	53
4.1.2	Types of Internal Control	54
4.1.3	Elements of Internal Control	54
4.1.4	Responsibilities	54
4.2	Importance of Internal Control to Auditors	54
4.2.1	Relationship between Internal Control and Audit Evidence	55

27	4.3	Review and Documentation of Internal Control System	56
27	4.3.1	Requirement by Regulators	56
27	4.3.2	Cyber Threat to Internal Control	60
28	4.4	Communicating with Those Charged with Governance	60
29	4.5	Conclusion	61
30		<i>Summary</i>	61
31		<i>Key Terms</i>	62
35		<i>Review Questions</i>	62
35		<i>Case 4</i>	63

CHAPTER

5

▶ AUDIT PLANNING AND AUDIT RISK

64

38	5.0	Introduction	65
	5.1	Audit Planning	65
	5.2	Steps in Planning an Audit	65
39	5.2.1	Client Acceptance and Initial Planning	66
40	5.2.2	Understanding the Client's Business and Accounting System	67
41	5.2.3	Assessing the Client's Business Risk	68
42	5.2.4	Performing Preliminary Analytical Procedures	68
43	5.2.5	Setting Materiality and Assessing Acceptable Risks	68
	5.2.6	Developing an Audit Plan	68
45	5.2.7	Documentation	70
47	5.3	Analytical Procedures in Planning	70
49	5.4	Risk Assessment	71
49	5.4.1	Risk Assessment and Financial Statement Assertions	72
50	5.4.2	Business Risk Assessment and Risk Assessment Procedures	72
50	5.4.3	Documentation	74
51	5.5	Audit Risk	74
	5.5.1	Inherent Risk (IR)	75
	5.5.2	Control Risk (CR)	76
	5.5.3	Environment Risk	77
	5.5.4	Detection Risk (DR)	77
52	5.6	Materiality	78
	5.6.1	Preliminary Judgements about Materiality	79
	5.6.2	Materiality for the Financial Statement as a Whole	79
	5.6.3	Factors Influencing Determination of Materiality	79
	5.6.4	Relationship between Materiality, Audit Risk and Audit Evidence	80
	5.6.5	Documentation	80
	5.7	Conclusion	80
		<i>Summary</i>	81
		<i>Key Terms</i>	81
		<i>Review Questions</i>	82
		<i>Case 5</i>	82

CHAPTER

6

▶ AUDIT EVIDENCE AND AUDIT PROCEDURES

83

6.0	Introduction	84
6.1	Audit Evidence	84
6.2	Sufficient and Appropriate Audit Evidence	85
6.2.1	Relevance	87
6.2.2	Reliability	88
6.3	Types of Audit Procedures	89
6.3.1	Inspection of Records, Documents or Tangible Assets	90
6.3.2	Observation	91
6.3.3	Enquiry	92
6.3.4	Confirmation	92
6.3.5	Recalculation	93
6.3.6	Reperformance	93
6.3.7	Analytical Procedures	94
6.4	Classification of Audit Procedures	95
6.4.1	Tests of Controls	96
6.4.2	Substantive Procedures	97
6.5	The Relationship between Assertions, Audit Procedures and Types of Evidence	98
6.6	Conclusion	99
	<i>Summary</i>	101
	<i>Key Terms</i>	102
	<i>Review Questions</i>	103
	<i>Case 6</i>	103

CHAPTER

7

▶ AUDIT DOCUMENTATION

105

7.0	Introduction	106
7.1	Audit Documentation	106
7.2	Auditor's Liability towards Audit Documentation	108
7.3	Types of Audit Files	109
7.3.1	Permanent Audit File	110
7.3.2	Current Audit File	110
7.4	Contents and Organization of Audit Working Papers	111
7.4.1	Contents of Audit Working Papers	111
7.4.2	Organization of Audit Working Papers	115
7.5	Ownership of Audit Working Papers	119
7.6	Conclusion	120

<i>Summary</i>	120
<i>Key Terms</i>	121
<i>Review Questions</i>	121
<i>Case 7</i>	122

CHAPTER

8

▶ AUDIT SAMPLING.

123

8.0	Introduction	124
8.1	Definition of Audit Sampling	124
8.2	Sampling Approaches	125
8.2.1	Statistical Sampling	126
8.2.2	Non-statistical Sampling	127
8.3	Sampling Risk and Non-sampling Risk	128
8.4	Audit Testing	128
8.4.1	Sampling for Test of Controls: Attribute Sampling	129
8.4.2	Sampling for Substantive Test: Probability Proportional to Size	130
8.5	Evaluation of Test Results	131
8.6	Other Considerations	133
8.7	Conclusion	134
	<i>Summary</i>	134
	<i>Key Terms</i>	134
	<i>Review Questions</i>	135
	<i>Case 8</i>	135

CHAPTER

9

▶ AUDIT OF REVENUE CYCLE

136

9.0	Introduction	137
9.1	Audit Objectives	137
9.2	Nature of Revenue and Receivables	138
9.3	The Accounting System and Control Activities	138
9.3.1	Customers' Orders	139
9.3.2	Credit Approval	139
9.3.3	Issuing Goods	140
9.3.4	Invoicing Customers	141
9.3.5	Recording the Sales	142
9.3.6	Collection of Cash Sales and Receivables	143
9.3.7	Adjustments to Sales and Receivables	143

9.4	Developing the Audit Plan	143
9.4.1	Understanding the Entity to Identify Inherent Risks	144
9.4.2	Obtaining an Understanding of Internal Controls over Sales and Receivables	145
9.4.3	Assessing Risks of Material Misstatements	145
9.4.4	Designing Further Audit Procedures	146
9.5	Performing Further Audit Procedures	146
9.5.1	Tests of Controls	149
9.5.2	Substantive Procedures	154
9.6	Conclusion	155
	<i>Summary</i>	156
	<i>Key Terms</i>	156
	<i>Review Questions</i>	157
	<i>Case 9</i>	

CHAPTER

10

► AUDIT OF PURCHASE CYCLE

158

10.0	Introduction	159
10.1	Audit Objectives	159
10.2	Nature of Purchases and Accounts Payable	160
10.3	Accounting System and Control Activities	160
10.3.1	Purchase Requisitions	161
10.3.2	Preparing Purchase Orders	161
10.3.3	Receiving and Storing the Goods for Inventory	162
10.3.4	Approving Supplier's Invoice	163
10.3.5	Recording the Purchases and Liabilities	164
10.3.6	Payment Transactions	164
10.4	Developing the Audit Plan	165
10.4.1	Understanding the Entity to Identify Inherent Risks	166
10.4.2	Obtaining an Understanding of Internal Controls over Purchases and Payables	166
10.4.3	Assessing Risks of Material Misstatements	167
10.4.4	Designing Further Audit Procedures	167
10.5	Performing Further Audit Procedures	168
10.5.1	Tests of Controls	168
10.5.2	Substantive Procedures	171
10.6	Conclusion	176
	<i>Summary</i>	177
	<i>Key Terms</i>	178
	<i>Review Questions</i>	178
	<i>Case 10</i>	179

CHAPTER

11

▶ AUDIT OF PAYROLL

182

11.0	Introduction	183
11.1	Audit Objectives	183
11.2	Nature of Payroll Transactions	183
11.3	Accounting System and Control Activities	184
11.3.1	Hiring Employees	184
11.3.2	Authorizing Payroll Changes	185
11.3.3	Preparing Attendance and Timekeeping Data	185
11.3.4	Preparing the Payroll	185
11.3.5	Recording the Payroll	185
11.3.6	Payment Transactions	186
11.4	Developing the Audit Plan	186
11.4.1	Obtaining an Understanding of Internal Controls over Payroll Transactions	187
11.4.2	Assessing Risks of Material Misstatements	187
11.4.3	Designing Further Audit Procedures	187
11.5	Performing Further Audit Procedures	188
11.5.1	Tests of Controls	188
11.5.2	Substantive Procedures	190
11.6	Conclusion	191
	<i>Summary</i>	192
	<i>Key Terms</i>	192
	<i>Review Questions</i>	193
	<i>Case 11</i>	193

CHAPTER

12

▶ AUDIT OF CASH

194

12.0	Introduction	195
12.1	Cash	195
12.2	Audit and Control Objectives	195
12.3	Developing the Audit Plan	197
12.3.1	Cash for Safe Keeping	198
12.3.2	Bank Reconciliation Statement	198
12.3.3	Unpresented Cheques	198
12.3.4	Uncredited Deposits	198
12.3.5	Imprest Accounts	199
12.3.6	Materiality and Risk	199

12.4	Audit Strategy	200
12.4.1	Kiting	200
12.4.2	Lapping	201
12.5	Substantive Procedures for Cash	202
12.5.1	Designing Substantive Procedures	202
12.5.2	Test of Details of Transactions	203
12.5.3	Test of Details of Balances	203
12.5.4	Auditing Imprest Petty Cash Funds	204
12.6	Conclusion	205
	<i>Summary</i>	206
	<i>Key Terms</i>	206
	<i>Review Questions</i>	206
	<i>Case 12</i>	207

CHAPTER

13

▶ AUDIT OF INVENTORIES

208

13.0	Introduction	209
13.1	Audit Objectives	209
13.2	Nature of Inventories	209
13.3	Accounting System and Control Activities	210
13.3.1	Maintaining Records for Physical Inventories	210
13.3.2	Maintaining Records for Inventory Costing	212
13.4	Developing the Audit Plan	213
13.4.1	Obtaining an Understanding of Internal Controls over Inventory	213
13.4.2	Assessing Risks of Material Misstatements	214
13.4.3	Designing Further Audit Procedures	214
13.5	Performing Further Audit Procedures	214
13.5.1	Tests of Controls	215
13.5.2	Substantive Procedures	215
13.6	Conclusion	221
	<i>Summary</i>	222
	<i>Key Terms</i>	222
	<i>Review Questions</i>	222
	<i>Case 13</i>	223

CHAPTER

14

▶ AUDIT OF PROPERTY, PLANT AND EQUIPMENT 224

14.0	Introduction	225
14.1	Property, Plant and Equipment	225
14.2	Audit Objectives and Controls	225
14.3	Developing the Audit Plan	226
14.3.1	Materiality	227
14.3.2	Inherent Risks	227
14.3.3	Plant Register	227
14.4	Substantive Procedures for Property, Plant and Equipment	228
14.4.1	Designing Substantive Procedures	228
14.5	Conclusion	229
	<i>Summary</i>	230
	<i>Key Terms</i>	230
	<i>Review Questions</i>	231
	<i>Case 14</i>	231

CHAPTER

15

▶ AUDITOR'S REPORT 232

15.0	Introduction	233
15.1	Objectives and Format of an Audit Report	233
15.2	The Need for an Audit Report	235
15.2.1	Conflict of Interest	236
15.2.2	Consequence	236
15.2.3	Complexity	236
15.2.4	Remoteness	237
15.3	Unqualified Report	237
15.4	Types of Qualified Report	239
15.5	Circumstances That Lead to the Issuance of a Qualified Report	245
15.6	Disclaimer of Responsibility	246
15.7	Communicating Key Audit Matters in the Independent Auditor's Report	247
15.8	Conclusion	249
	<i>Summary</i>	249
	<i>Key Terms</i>	250
	<i>Review Questions</i>	250
	<i>Case 15</i>	251

CHAPTER

16

▶ CODE OF ETHICS FOR AUDITORS

252

16.0	Introduction	253
16.1	Fundamental Principles of Ethics and Professional Conduct in Accordance with MIA By-Laws	253
16.2	Importance of Professional Ethics	257
16.3	Concept of Independence and Its Importance	258
16.4	Situations That Can Influence Independence in Appearance and in Fact	259
16.5	Advertising and Other Methods to Attract Customers	260
16.6	Amount of Fees That Can Be Charged	261
16.7	Services That Can Impair Independence	263
16.8	Safeguards to Protect Threats to Independence	267
16.9	Conclusion	269
	<i>Summary</i>	270
	<i>Key Terms</i>	270
	<i>Review Questions</i>	271
	<i>Case 16</i>	271

CHAPTER

17

▶ LIABILITY OF AUDITORS

272

17.0	Introduction	273
17.1	Types of Litigation	273
17.2	Liability under Common Law	274
	17.2.1 Breach of Contract	274
	17.2.2 Liability to Clients and Third Party—Negligence	278
	17.2.3 Other Cases	279
17.3	Liability under Statutory Law	279
	17.3.1 Statutory Liability to Third Party	280
	17.3.2 Criminal Liability to Third Party	281
17.4	Limitations of Liability	282
	17.4.1 Limited Liability Partnerships (LLP)	283
	17.4.2 Limited Liability Agreements	283
17.5	Role of the Audit Oversight Board	284
17.6	Conclusion	285
	<i>Summary</i>	285
	<i>Key Terms</i>	286
	<i>Review Questions</i>	286
	<i>Case 17</i>	

CHAPTER

18

▶ COMPLETING THE AUDIT PROCESS: EFFECTS OF POST
STATEMENT OF FINANCIAL POSITION EVENTS

287

252

253
in 253
257
and 258
259
260
261
263
267
269
270
270
271
271

18.0	Introduction	288
18.1	Reviewing Subsequent Events That Occur After the Statement of Financial Position Date	288
18.1.1	Impact of Events on Audit Report	290
18.1.2	Subsequent Discovery of Facts Existing at the Date of the Auditor's Report	291
18.2	Reviewing Contingencies	291
18.2.1	Letter of Audit Enquiry	292
18.3	Going Concern	292
18.4	Reviewing Significant Accounting Estimates	293
18.4.1	Evaluating Adequacy of Disclosures	294
18.5	Engagement Quality Review	295
18.6	Final Analytical Review	296
18.7	Evaluating Management Representations	296
18.8	Communicating with the Audit Committee	297
18.9	Communicating with Management through the Management Letter	298
18.10	Conclusion	298
	<i>Summary</i>	299
	<i>Key Terms</i>	299
	<i>Review Questions</i>	300
	<i>Case 18</i>	300

272

CHAPTER

19

▶ GROUP AUDIT AND USING THE WORK
OF OTHERS

301

273
273
274
274
274
278
279
279
280
281
282
283
283
284
285
285
286
286

19.0	Introduction	302
19.1	Administration and Planning for Group Audit	302
19.1.1	Accepting Appointment	302
19.1.2	Planning and Risk Assessment	303
19.2	Specific Issues in Group Audit	304
19.2.1	Principal Auditor	304
19.2.2	Work of Other Auditors	304
19.2.3	Related Party Transactions	305
19.2.4	Letter of Support	307
19.3	Audit Report for Subsidiaries	308
19.4	Using the Work of Others	308
19.4.1	Work of an Expert	308
19.4.2	Work of Internal Auditors	311

19.5 Conclusion	312
Summary	313
Key Terms	313
Review Questions	314
Case 19	314

CHAPTER

20

► INTRODUCTION TO INTERNAL AUDITING

315

20.0 Introduction	316
20.1 International Professional Practices Framework	316
20.2 Code of Ethics	319
20.3 Assurance Engagement	319
20.4 Evolution of Internal Auditing	321
20.5 Institute of Internal Auditors Malaysia (IIAM)	323
20.6 Objectives, Scope and Responsibilities of Internal Auditors	324
20.6.1 Role of Internal Audit	325
20.7 Internal and External Audit	327
20.7.1 Differences between Internal and External Audit	327
20.7.2 Users of Internal and External Auditors' Work	329
20.7.3 External Auditors Relying on the Work of Internal Auditors	329
20.8 Operational Audit and Compliance Audit	330
20.8.1 Operational Audit	330
20.8.2 Compliance Audit	331
20.9 Conclusion	332
Summary	333
Key Terms	333
Review Questions	334
Case 20	335

CHAPTER

21

► THE IMPACT OF INFORMATION TECHNOLOGY (IT) ON THE AUDIT PROCESS

336

21.0 Introduction	337
21.1 Audit Objective and Scope of Work in a Computerized Environment	337
21.2 Assessing Risks of IT	338
21.3 Internal Control in an IT Environment	340
21.3.1 Effect of General Controls on Control Risk	340
21.4 Auditing Around and Through the Computer	341

312	21.5	Computer Assisted Auditing Techniques (CAATs)	342
313	21.5.1	Considerations in Using CAATs	344
313	21.5.2	Auditing Software That Can Be Used	344
314	21.6	E-commerce and Its Impact on Auditing	345
314	21.7	Role of Audit in the Era of Cloud Computing	347
	21.8	Conclusion	347
		<i>Summary</i>	348
		<i>Key Terms</i>	348
		<i>Review Questions</i>	349
		<i>Case 21</i>	349

315

CHAPTER

22

CORPORATE GOVERNANCE AND
FRAUDULENT FINANCIAL REPORTING

350

316	22.0	Introduction	351
316	22.1	Malaysian Code on Corporate Governance	351
319	22.1.1	Internal and External Monitoring Mechanisms	353
319	22.1.2	Malaysian Institute of Corporate Governance	356
321	22.2	Auditors' Responsibilities Relating to Fraud	356
323	22.2.1	Fraudulent Financial Reporting	357
324	22.2.2	Misappropriation of Assets	359
325	22.2.3	Auditing Standards That Reflect a Responsibility to Detect Fraud	360
327	22.3	Other Issues Related to Financial Reporting	364
327	22.3.1	Whistle-blowing	364
329	22.3.2	Competition	365
329	22.3.3	Sustainability Reporting	366
330	22.4	Conclusion	366
330		<i>Summary</i>	367
331		<i>Key Terms</i>	367
332		<i>Review Questions</i>	368
333		<i>Case 22</i>	368
333			
334			
335			

CHAPTER

23

ASSURANCE-RELATED SERVICES

369

336	23.0	Introduction	370
337	23.1	Special Purpose Audit	371
337	23.2	Assurance Level for Related Services	371
338	23.3	Due Diligence Review	372
340	23.4	Forensic Audit	372
340			
341			



23.5	Review Engagement	373
23.6	Conclusion	375
	<i>Summary</i>	375
	<i>Key Terms</i>	375
	<i>Review Questions</i>	376
	<i>Case 23</i>	376

CHAPTER

24

► NON-ASSURANCE SERVICES

377

24.0	Introduction	378
24.1	Consultations	378
24.2	Secretarial Services	378
24.3	Agreed-upon Procedures	379
24.4	Compilation	380
24.5	Taxation	382
24.6	Conclusion	385
	<i>Summary</i>	386
	<i>Key Terms</i>	386
	<i>Review Questions</i>	387
	<i>Case 24</i>	387

<i>References</i>	388
<i>Index</i>	394

FUNDAMENTALS OF AUDITING

This textbook is designed for degree and diploma students pursuing the auditing course at institutions of higher learning. Students are exposed to the need for external audit and the statutory requirements governing the profession and practice. The book introduces fundamental auditing concepts and standards, as well as the procedures related to audit planning and the auditing of financial statements. The contents, spread over 24 chapters, cover topics such as internal control, audit risk, audit evidence and documentation, audit sampling, code of ethics, auditor liabilities, internal auditing, the impact of IT in auditing and fraudulent financial reporting.

Key Features

- The text complies with the latest International Standards on Auditing and is tailored for the auditing syllabus of the local higher education institutions.
- Review questions and cases in each chapter assist students in applying essential auditing concepts.
- Summaries and key terms help students recapitulate important points.
- Examples and margin notes enhance the students' learning process.

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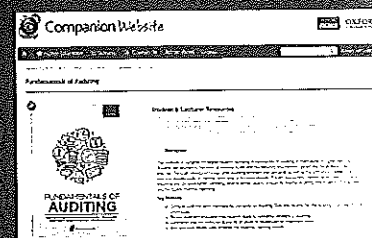
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