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The fourth edition of the Peach Blossom Cologne Company Audit Case contains many new features, most significantly exercises dealing with the audit of internal control over financial reporting. Optional exercises simulate the planning phase of a real audit, including preparation of an engagement letter, completing a time budget, and conducting analytical procedures. In analyzing the potential problems uncovered by analytical procedures, students are required to provide an analysis of risks and a discussion of those accounts that may present potential problems. The optional internal control flowcharting exercises are based on the client's computer system. Two statistical sampling exercises are included: an attributes sampling application and a variables sampling exercise using dollar-unit (PPS) sampling. New to this edition is a table that cross-references exhibits to their related assignments. Additionally, students are provided a CD that contains working paper templates enabling students to complete some or all of the working papers electronically. For those instructors who would like to provide audit programs to their students, a CD containing audit programs is available. Students can use these programs as a starting point for developing their own audit programs.

This Auditing practice set incorporates both the cycles and the risk approach using the audit risk model. Students will learn to design and prepare the current year's working papers and assemble the completed case. Taking about 30 hours to complete, this practice set can be used with any Auditing textbook.