

# Auditing & Assurance Services



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The third edition of Messier employs the new audit approaches currently being used by auditing professionals, and soon to be adopted by the Auditing Standards Board. This approach places emphasis on understanding the entity (i.e., the organization or business being audited) and its environment (i.e. industry), and then assessing the business risks faced by the entity and how management controls those risks. This new audit process focuses on business processes instead of accounting cycles. This unique and innovative approach has been developed in response to changing market dynamics. The systematic approach, referred to in the subtitle of the text, reflects the early introduction of three basic concepts that underlie the audit process: materiality, audit risk, and evidence; this allows Messier to build upon this model in subsequent chapters. These are central to everything an auditor does and a unique feature of Messier. As such, this approach facilitates student development of auditor judgment, a vital skill in today's auditing environment.

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