

The background of the cover is a photograph of an iceberg in the ocean. The tip of the iceberg, which is visible above the water, 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 complexities in auditing.

Ninth Edition

# AUDITING & ASSURANCE SERVICES

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# Modern Auditing Assurance Services 4th Edition

**Peipei Pang**



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