

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 portion of the iceberg is submerged underwater, appearing as a dark, solid mass. The sky is a clear, pale blue with some light clouds. The water is a deep blue.

Ninth Edition

# AUDITING & ASSURANCE SERVICES

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# Modern Auditing Assurance Services 4th Edition

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