

The background of the cover is a photograph of an iceberg in the ocean. The tip of the iceberg, which is the visible part, is jagged and covered in snow, rising above a calm blue sea. The sky is a clear, pale blue. 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

**Mc
Graw
Hill**

Timothy J. Louwers | Penelope L. Bagley |
Allen D. Blay | Jerry R. Strawser | Jay C. Thibodeau

Modern Auditing And Assurance Services 4th Edition

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