

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 the 'tip of the iceberg' metaphor often used in auditing.

Ninth Edition

AUDITING & ASSURANCE SERVICES

**Mc
Graw
Hill**

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Modern Auditing Assurance Services 4th Edition

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
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