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Principles of Auditing is an information dump. There are plenty of charts, references and problems to help you learn auditing. Unfortunately, the book lacks something I look for in a textbook: A glossary of terms.

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C) Auditors are responsible for, among other things, maintaining professional objectivism, exercising professional engagement, and obtaining appropriate documentation. D) An auditor's opinion enhances the degree of confidence that intended users can place in the financial statements.

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Principles of Auditing & Other Assurance Services by Ray

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A most important auditing standards, which prohibits CPAs from expressing an opinion on financial statement of an enterprise unless they are independent with respect to such enterprise; independence is impaired by a direct financial interest, service as an officer or trustee, certain loans to or from the enterprise, and various other relationships.

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