

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 relatively small and jagged. The much larger portion of the iceberg is submerged below the water's surface, illustrating the concept of 'what you see is not always what you get'.

Ninth Edition

AUDITING & ASSURANCE SERVICES



Timothy J. Louwers | Penelope L. Bagley |
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Auditing And Assurance Services 8th Edition

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