

The background of the cover features a large iceberg floating in the ocean. The tip of the iceberg, which is above the water line, is covered in snow and has a sharp, jagged peak. The rest of the iceberg, which is much larger and submerged below the water line, is also covered in snow and has a similar jagged shape. The water is a deep blue color, and the sky is a lighter blue with some wispy clouds. The overall image serves as a metaphor for the book's title, 'Auditing & Assurance Services', suggesting that the services provided are the visible tip of a much larger, more complex structure.

Ninth Edition

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