

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 jagged and covered in snow. The much larger part 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

**Mc
Graw
Hill**

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Auditing Assurance Services 14th Edition

Michael Hoelscher



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