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Proli Footwear, Inc. 2nd Edition: An Audit and Fraud Simulation for Team-Based Student Learning

Prof Richard J. Proctor CPA, Prof Patricia M. Poli Phd

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Proli Footwear, Inc. is a team based audit and fraud simulation involving the complete audit of a privately held footwear company. This simulation is designed to accompany any audit textbook used in the course and helps the participating students focus on identifying and solving a series of audit and fraud problems presented within the context of this simulated audit These problems bear a striking resemblance to actual audit situations and guides the student in seeking solutions. The contents of the simulation are organized into 9 sections and 12 separate work modules which allow the instructor to assign any assortment of selected work modules for student solution or to assign the whole simulation. The 2nd edition upgrades the 1st Edition which was published in 2002 and it includes many significant improvements. We have added more audit issues and have expanded the coverage to include a number of fraud problems. The student will need to consider the effect of these problems in terms of preparing audit adjustments and participating in class discussions on the topic.

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