

# Read PDF Auditing And Assurance Services 5th Edition Chapter 2 Solutions

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## KEY=CHAPTER - ERIN PATRICK

### MODERN AUDITING & ASSURANCE SERVICES

#### STUDY GUIDE

*This study guide is designed to complement and reinforce students' understanding of auditing and its principles. The chapter sequence follows Modern Auditing & Assurance Services 5th edition by Leung, Coram, Cooper and Richardson. For each chapter, the study guide contains: chapter highlights true-false questions multiple-choice questions review questions. A section on effective studying tips in auditing is included. This section provides useful tips on how to take notes and study for exams. The benefits of using they study guide are that it: provides additional material and guidance for working through auditing procedures and processes tests students' knowledge of the auditing function and principles is ideal for independent study and examination preparation provides suggested solutions at the end of each chapter.*

### MODERN AUDITING AND ASSURANCE SERVICES 5E

*Modern Auditing and Assurance Services 5th edition has been thoroughly updated in accordance with the Clarity Auditing Standards and presents a current and thorough coverage of audit and assurance services. The increased focus on contemporary audit practice - including professional ethics and ethical competence, governance and professional independence, and changes in legal liability for the audit profession - will equip students with the necessary knowledge and skills required by the profession.*

### MODERN AUDITING AND ASSURANCE SERVICES, GOOGLE EBOOK

*John Wiley & Sons Modern Auditing and Assurance Services 5th edition has been thoroughly updated in accordance with the Clarity Auditing Standards and presents a current and thorough coverage of audit and assurance services. The increased focus on contemporary audit practice - including professional ethics and ethical competence, governance and professional independence, and changes in legal liability for the audit profession - will equip students with the necessary knowledge and skills required by the profession.*

### AUDITING AND ASSURANCE SERVICES IN AUSTRALIA, SIXTH EDITION REVISED

#### McGraw-Hill Education Australia

#### AUDITING AND ASSURANCE SERVICES

*McGraw-Hill College This text has been written so that it is current with all issues inherent in accounting and auditing practice, particularly in public accounting firms including coverage of the creation of the Public Companies Accounting Oversight Board, the passage of the Sarbanes-Oxley Act, and all of the major pronouncements issued by the AICPA. The text is also designed to provide flexibility for instructors; the twelve chapters focus on the auditing process while the eight modules provide additional topics that can be taught at the instructors' discretion without interrupting the flow of the text.*

#### AUDITING AND SYSTEMS

#### EXAM QUESTIONS AND EXPLANATIONS

#### INTERNAL AUDITING

#### ASSURANCE & ADVISORY SERVICES

#### INTERNAL AUDIT HANDBOOK

#### MANAGEMENT WITH THE SAP®-AUDIT ROADMAP

*Springer Science & Business Media This book offers a comprehensive, up-to-date presentation of the tasks and challenges facing internal audit. It presents the Audit Roadmap, the process model of internal auditing developed at SAP® which describes all stages of an audit. Coverage provides information on issues such as the identification of audit fields, the annual audit planning, the organization and execution of audits as well as reporting and follow-up. The handbook also discusses management-related subjects. Separate chapters are dedicated to special topics like IT or SOX audits.*

#### AUDITING & SYSTEMS

#### EXAM QUESTIONS AND EXPLANATIONS

#### AUDITING & SYSTEMS

#### OBJECTIVE QUESTIONS AND EXPLANATIONS

#### AUDITING & SYSTEMS EXAM QUESTIONS AND EXPLANATIONS

#### INTRODUCTION TO BUSINESS

#### AUDITING

#### A RISK ANALYSIS APPROACH

*South-Western Pub Utilizing a unique, risk analysis approach to auditing, Konrath's 5e emphasizes auditor identification of risk factors and the allocation of audit resources to high-risk areas. Organized into five distinct parts for better continuity, Konrath's 5e has been completely updated and revised throughout. Konrath's 5e offers expanded coverage of the Internet, assurance services and ethics. These updates and improvements, combined with a built-in, computerized audit practice case, provide an outstanding resource for preparing students for the CPA exam. Auditing: A Risk Analysis Approach, 5e gives students the tools they need to pursue successful careers in a global economy.*

### MODERN AUDITING & ASSURANCE SERVICES

*Modern Auditing & Assurance Services, 6th edition, is written for courses in auditing and assurance at undergraduate, postgraduate and professional levels. The practice of auditing is explained in the context of auditing theory, concepts and current practice, with appropriate reference to the Australian auditing standards and the respective international standards on auditing. Auditors play a vital role in the current economic environment, with increasing responsibility for ensuring market integrity. The development of auditing practice reflects how the accounting profession responds to the complex demands of information, competition, corporate failures and technology. Auditing continues to evolve in response to the changing business and regulatory landscape to maintain its relevance and importance. This book is a comprehensive guide to the development and practice of audits of a financial report, with an authoritative insight into the fundamental role of auditors, the influences on audits, and related issues.*

### AUDITING AND ASSURANCE SERVICES

*South-Western Pub This new edition is written with two major objectives: (1) to help readers understand audit decision making and evidence accumulation, and (2) reflect changes in the profession by integrating assurance and attestation service as well as risk issues. This 6th edition introduces two new tools that practitioners use to assess risk and to identify assurance service opportunities: Client Strategy Templates and Balanced Scorecards.*

### ADVANCES IN ACCOUNTING EDUCATION

### TEACHING AND CURRICULUM INNOVATIONS

*Emerald Group Publishing Explains how faculty members can improve their teaching methods or how accounting units can improve their curricula/programs.*

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**STUDY GUIDE AND CASEBOOK TO ACCOMPANY AUDITING & ASSURANCE SERVICES, 5/E**


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**McGraw-Hill/Irwin** Developed by Helen Roybark of Radford University. New to the 5th edition, this companion resource offers students the opportunity to practice chapter material, reinforce key terms, and complete activities relating to the case study, "Townsend Office Supplies and Equipment."

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**QUALITY ASSURANCE OF ASEPTIC PREPARATION SERVICES STANDARDS HANDBOOK**


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Standards for unlicensed aseptic preparation in the UK, as well as practical information for implementing the standards.

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**INTERNAL AUDIT QUALITY**


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**DEVELOPING A QUALITY ASSURANCE AND IMPROVEMENT PROGRAM**


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**John Wiley & Sons** Deliver increased value by embedding quality into internal audit activities Internal Audit Quality: Developing a Quality Assurance and Improvement Program is a comprehensive and authoritative guide to better practice internal auditing. Written by a global expert in audit quality, this guide is the first to provide complete coverage of the elements that comprise an effective internal audit quality assurance and improvement program. Readers will find practical solutions for monitoring and measuring internal audit performance drawn from The IIA's International Standards for the Professional Practice of Internal Auditing, and complemented by advice and case studies from leading audit practitioners from five different continents. Major corporate and financial collapses over the past decade have challenged the value of internal audit. With an increased focus on internal audit's role in good governance, management is increasingly demanding that internal audit provides assurance of the quality of its own activities. The IIA standards provide a framework for audit quality in the form of mandatory guidance. Recent research indicates that the majority of internal audit functions do not fully comply with the standards and, as a result, are not servicing the needs of their organizations as well as they might. Internal Audit Quality offers a roadmap to internal audit quality, providing readers the guidance they need to: Embed quality into all elements of internal audit from strategic and operational planning down to day-to-day tasks Create well-defined internal audit programs and procedures Independently self-assess internal audit quality and performance Conform with the IIA standards and better practice Provide assurance over internal audit efficiency and effectiveness Deliver value by meeting stakeholder expectations As a key component of good governance, internal audit is on the rise. The days of retrospective, compliance-focused auditing is a thing of the past. Organizations expect more of internal audit, and many internal audit activities are accepting the challenge. Rather than relying on audit supervision and external assessments, modern auditors are embedding quality into audit activities to create effective programs. For the auditor looking to distinguish themselves as leading edge, Internal Audit Quality provides the guidance that enables the right work, at the right time, in the right way.

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**BRINK'S MODERN INTERNAL AUDITING**


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**John Wiley & Sons** Brink's Modern Internal Auditing, Sixth Edition is a comprehensive resource and reference book on the changing world of internal auditing, including Sarbanes-Oxley compliance issues. \* Sixth edition of a very well respected auditing resource. \* Provides an overview of the role and responsibilities of the internal auditor. \* Includes discussion of the Sarbanes-Oxley Act and the impact it has on auditing (particularly concerning controls). \* Provides expanded coverage of fraud and business ethics. \* Includes guidance on reporting results effectively. \* Provides in-depth discussion of internal audit and corporate governance.

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**AUDIT AND ASSURANCE - PRINCIPLES AND PRACTICES IN SINGAPORE (3RD EDITION)**


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CCH Asia Pte Ltd

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**INFORMATION TECHNOLOGY CONTROL AND AUDIT**


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**CRC Press** The new edition of a bestseller, Information Technology Control and Audit, Fourth Edition provides a comprehensive and up-to-date overview of IT governance, controls, auditing applications, systems development, and operations. Aligned to and supporting the Control Objectives for Information and Related Technology (COBIT), it examines emerging trend

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**AUDIT PLANNING**


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**A RISK-BASED APPROACH**


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**John Wiley & Sons** More now than ever before, auditing is in the spotlight; legislators, regulators, and top executives in all types of businesses realize the importance of auditors in the governance and performance equation. Previously routine and formulaic, internal auditing is now high-profile and high-pressure! Being an auditor in today's complex, highly regulated business environment involves more than crunching the numbers and balancing the books-it requires ensuring that appropriate checks and balances are in place to manage risk throughout the organization. Designed to help auditors in any type of business develop the essential understanding, capabilities, and tools needed to prepare credible, defensible audit plans, Audit Planning: A Risk-Based Approach helps auditors plan the audit process so that it makes a dynamic contribution to better governance, robust risk management, and more reliable controls. Invaluable to internal auditors facing new demands in the workplace, this book is also a "hands-on" reference for external auditors, compliance teams, financial controllers, consultants, executives, small business owners, and others charged with reviewing and validating corporate governance, risk management, and controls. The second book in the new Practical Auditor Series, which helps auditors get down to business, Audit Planning: A Risk-Based Approach gives new auditors principles and methodologies they can apply effectively and helps experienced auditors enhance their skills for success in the rapidly changing business world.

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**MADHUKAR HIREGANGE'S A PRACTICAL GUIDE TO GST AUDITS AND CERTIFICATION (5TH EDITION)**


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**Bloomsbury Publishing** The fifth edition of this book has been written with a perspective to enable the taxpayers to ensure compliance with the applicable provisions of GST related to filing of annual returns and self-certified Form GSTR-9C. The vast experience of the four authors totaling about one hundred years in consulting, adjudicating, judging and implementation of indirect taxes would immensely help the professionals implement GST provisions and conduct of audit in an easier way while providing value to their clients/employers. The book is divided into 6 parts as follows: Part 1 - Overview of GST law and insights on good accounting practices, record maintenance and documentation to facilitate returns filing, reconciliation and professional opportunities from the perspective of GST Audit. Part 2 - Background of the Annual returns, role of professionals and a detailed clause by clause analysis with Practical FAQ's for filing the Annual Returns in Form GSTR 9. Part 3 - Background of the GST Audit, role of professionals and a detailed clause by clause analysis with practical FAQ's for filing the Reconciliation statement in Form GSTR 9C. Part 4 - Checklists, formats, ICQ's, templates and practical methodology of conducting GST Audit [verification of documents/transactions after evaluation of internal control, reconciliations with tips to mitigate demand, common errors to avoid. Part 5 - Customs Audit, year-end action points for taxpayers, other GST certifications and Departmental Audit and some useful decisions. Part 6 - Appendices containing the gist of important notifications, guidance notes, standards, forms of audit under GST, and important templates for ready reference of professionals. KEY FEATURES Includes practical tables giving Step by Step approach with internal control questionnaires, checklists, templates, Good accounting practices, review program and reconciliation statements for: -Filing annual return with checklist and enabling formats -Audit certification Detailed analysis of reporting comments, remarks and qualifications in Part B of GSTR 9C along with exhaustive list of sample observations, remarks to be reported which would be relevant till FY 2019-20 Detailed discussion on various other key reconciliations including ITC, outward supplies, etc. Extensive list of common errors to be avoided in GST while doing preparation for audit. Coverage of key reconciliations viz., GSTR 2A to 3B, GSTR 1 to 3B, etc. Extensive discussion on professional approach to GST audit using the internal control questionnaire and sample audit program for enabling taxpayers in filing GSTR 9C form. Insights on key year-end activities & relationship between GSTR 1, GSTR 3B & GSTR 9. Covering important tools/techniques for optimization of tax, ITC, year-end actions, and some decisions in favour of taxpayers to avoid future disputes and adding value. Visit <http://bit.ly/GSTAudit> for updates and information.

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**INFORMATION ASSURANCE**


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**MANAGING ORGANIZATIONAL IT SECURITY RISKS**


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**Elsevier** Written by two INFOSEC experts, this book provides a systematic and practical approach for establishing, managing and operating a comprehensive Information Assurance program. It is designed to provide ISSO managers, security managers, and INFOSEC professionals with an understanding of the essential issues required to develop and apply a targeted information security posture to both public and private corporations and government run agencies. There is a growing concern among all corporations and within the security industry to come up with new approaches to measure an organization's information security risks and posture. Information Assurance explains and defines the theories and processes that will help a company protect its proprietary information including: \* The need to assess the current level of risk. \* The need to determine what can impact the risk. \* The need to determine how risk can be reduced. The authors lay out a detailed strategy for defining information security, establishing IA goals, providing training for security awareness, and conducting airtight incident response to system compromise. Such topics as defense in depth, configuration management, IA legal issues, and the importance of establishing an IT baseline are covered in-depth from an organizational and managerial decision-making perspective. Experience-based theory provided in a logical and comprehensive manner. Management focused coverage includes establishing an IT security posture, implementing organizational awareness and training, and understanding the dynamics of new technologies. Numerous real-world examples provide a baseline for assessment and comparison.

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**ACCOUNTING & AUDITING RESEARCH**


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**A PRACTICAL GUIDE**


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**South-Western Pub** CD-ROM contains: student version of RIA's OnPoint Tax Service; LEXIS-NEXIS Academic Universe tutorial; demo of Edgarscan; demo of ACL (fraud investigation software) for Windows; demo of Analyst's Notebook.

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**AUDITING AND ASSURANCE SERVICES MYACCOUNTINGLAB ACCESS CODE**


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**Prentice Hall** NOTE: Used books, rentals, and purchases made outside of Pearson If purchasing or renting from companies other than Pearson, the access codes for the Enhanced Pearson eText may not

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be included, may be incorrect, or may be previously redeemed. Check with the seller before completing your purchase. This package includes the Enhanced Pearson eText and the bound book. This guide gives current and future educators practical help for rediscovering the value, potential, richness, and adventure of a diverse classroom while developing the capacity to professionally address the differential learning and transition needs of culturally and linguistically diverse (CLD) students. Ideal for pre- and in-service teachers, district and building administrators, school specialists, and paraprofessionals, it presents the latest tools, procedures, strategies, and ideas for ensuring effective teaching and learning for students of any native language. Included are new ways to reach and maximize relationships with parents, caregivers, and extended family members by partnering with them in appropriate pedagogical practices. The new Third Edition of *Mastering ESL/EF Methods* includes illustrated concepts; global connections; tips for practice in the EFL classroom; a revised framework for the conceptual definitions of approach method, strategy, and technique; an expanded Glossary; interactive video links; a revised discussion of dual language programs; and an overview of program model effectiveness. The Enhanced Pearson eText features embedded videos. Improve mastery and retention with the Enhanced Pearson eText\* The Enhanced Pearson eText provides a rich, interactive learning environment designed to improve student mastery of content. The Enhanced Pearson eText is: Engaging. The new interactive, multimedia learning features were developed by the authors and other subject-matter experts to deepen and enrich the learning experience. Convenient. Enjoy instant online access from your computer or download the Pearson eText App to read on or offline on your iPad® and Android® tablet.\* Affordable. The Enhanced Pearson eText may be purchased stand-alone or with a loose-leaf version of the text for 40-65% less than a print bound book. \* The Enhanced eText features are only available in the Pearson eText format. They are not available in third-party eTexts or downloads. \*The Pearson eText App is available on Google Play and in the App Store. It requires Android OS 3.1-4, a 7" or 10" tablet, or iPad iOS 5.0 or later. 0133832228 / 9780133832228 *Mastering ESL/EF Methods: Differentiated Instruction for Culturally and Linguistically Diverse (CLD) Students with Enhanced Pearson eText -- Access Card Package* consists of: 0133594971 / 9780133594973 *Mastering ESL/EF Methods: Differentiated Instruction for Culturally and Linguistically Diverse (CLD) Students* 0133827674 / 9780133827675 *Mastering ESL/EF Methods: Differentiated Instruction for Culturally and Linguistically Diverse (CLD) Students, Enhanced Pearson eText -- Access Card*

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## THE AUDIT PROCESS

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### PRINCIPLES, PRACTICE AND CASES

**Cengage Learning Business Press** Now in its fifth edition, this market-leading text provides students on both undergraduate and professional courses in accounting with an essential introduction to the principles and practice of auditing. Completely updated to reflect recent changes in international accounting, auditing and financial reporting standards - and incorporating relevant aspects of the global financial crisis - this well-structured textbook offers an accessible approach, including helpful margin notes and numerous self-assessment questions. New to this Edition - Updated to take account of recent changes in international accounting, auditing and financial reporting standards and the global financial crisis - Increased international material including the role of multinational audit firms - More real life examples (including from the Financial Reporting Review Panel) - Recent official examination questions (past papers from ACCA, ICAS, ICAEW and ICAI) included on the Companion Website - Strengthened coverage on audit assurance services and audit quality - Enhanced online support resources

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### MODERN AUDITING

**John Wiley & Sons** Modern Auditing has become established as one of the leading textbooks for students taking university and professional courses in auditing. This extensively revised third edition continues to provide the reader with a comprehensive and integrated coverage of the latest developments in the environment and methodology of auditing. Aimed at introductory level courses in auditing at undergraduate, graduate and professional levels, it develops the auditing process in a logical and sequential manner enabling the reader to progressively consolidate their understanding of the concepts and process. The book contains a strong pedagogical framework including: chapter overviews, learning objectives and checks, review questions, professional application questions, case studies and a glossary of technical terms. New features include: \* Updated coverage of developments in companies legislation, regulation and corporate governance \* Discussion of new developments in ethical codes \* Coverage of the latest audit risk standards and the impact of the IAASB's Clarity Project \* Focus on changes in professional statements and structure and the increasing influence of IFAC

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### CUTTING EDGE INTERNAL AUDITING

**John Wiley & Sons** Cutting Edge Internal Auditing provides guidance and knowledge for every internal auditor, encouraging each to pioneer new ground in the development of their professional practices in all risk management, control and governance processes. Serving as an excellent reference guide that develops a pattern of internal auditing now and for the future, this book explores the concept of 'cutting edge' internal auditing as an imaginative adventure: demonstrating how this has influenced and will continue to influence the development of professionalism in internal auditing. Built on the foundations of Jeffrey Ridley's extensive internal auditing experience across the public and private sectors, the author uses his articles and research to explore and develop the motivations, goals and categories of innovation in internal auditing today. It develops and brings up to date an imaginative internal auditing model, created and used by the author in the early 1980s, drawing on research and guidance by The Institute of Internal Auditors Inc., its Research Foundation and the Institute of Internal Auditors - UK and Ireland. Each chapter stands alone by focusing on an individual internal auditing theme, considered from both the perspective of internal auditing and its customers to suggest an appropriate vision as a goal for every internal audit activity. Each chapter also includes self-assessment questions to challenge the readers understanding of its messages. Companion website contains some of the author's training slides and seventy case studies, many written by leading internal audit practitioners, this book creates a vision for future cutting edge internal auditing.

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### THE CERTIFIED QUALITY INSPECTOR HANDBOOK

**Quality Press** A comprehensive reference manual to the Certified Quality Inspector Body of Knowledge and study guide for the CQI exam.

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### THE AUDIT EXPLOSION

Demos

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### INTERNATIONAL CORPORATE REPORTING

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#### GLOBAL AND DIVERSE

**Routledge** This textbook provides a comprehensive overview of international corporate reporting which enhances students' understanding of diversity and convergence in the field. The authors discuss the institutional and cultural context in which international corporate reporting has developed over the years as well as the global reach of IFRS Standards from the IASB throughout and beyond the European Union, into interest groups and emerging economies. Other key elements explored throughout the book include assurance through auditing and corporate governance, narrative reporting, strategic and corporate social responsibility, group accounting, current accounting issues and taxation in corporate reports. Indicative research examples show how the methods used in research papers may be understood and applied. Case studies outline short projects based on corporate cases, with related links to material on corporate websites. Helpful and reliable sources of information and data are identified through hyperlinks to accessible websites. End-of-chapter questions encourage discussion of the main issues. Throughout there is a focus on accountability and the information needs of stakeholders. This new edition of a classic text is fully revised and updated in order to remain essential reading for students of international accounting and corporate reporting globally. The book will be an invaluable resource for postgraduate taught programmes and final-year undergraduate courses in accounting, finance and business studies.

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### PRINCIPLES OF AUDITING AND OTHER ASSURANCE SERVICES

**McGraw-Hill College** Auditing theory and practice is presented in a comprehensible manner, suitable for students who have not had significant auditing experience. The relationship between accountancy and auditing is clearly explained.

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### AUDITING & ASSURANCE SERVICES

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#### A SYSTEMATIC APPROACH

Irwin/McGraw-Hill

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### INFORMATION TECHNOLOGY CONTROL AND AUDIT, FIFTH EDITION

**CRC Press** The new fifth edition of *Information Technology Control and Audit* has been significantly revised to include a comprehensive overview of the IT environment, including revolutionizing technologies, legislation, audit process, governance, strategy, and outsourcing, among others. This new edition also outlines common IT audit risks, procedures, and involvement associated with major IT audit areas. It further provides cases featuring practical IT audit scenarios, as well as sample documentation to design and perform actual IT audit work. Filled with up-to-date audit concepts, tools, techniques, and references for further reading, this revised edition promotes the mastery of concepts, as well as the effective implementation and assessment of IT controls by organizations and auditors. For instructors and lecturers there are an instructor's manual, sample syllabi and course schedules, PowerPoint lecture slides, and test questions. For students there are flashcards to test their knowledge of key terms and recommended further readings. Go to <http://routledgegettextbooks.com/textbooks/9781498752282/> for more information.

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### AUDITING

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#### AN INTERNATIONAL APPROACH

**Pearson Education** Discusses auditing concepts for a changing environment and how auditing is responding to public expectations. This book analyzes the role of external auditors as a vital part of decision making in the market economy and the need to expand their role beyond traditional financial statement audits. It also discusses external auditing.

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### ADVANCES IN ELECTRONIC BUSINESS, VOLUME 2

**IGI Global** The Internet has generated a large amount of information that is created and shared between individuals and organizations. Because of the amount of information flying through cyberspace, the time to locate and digest the information increases exponentially, but the question of what information can be shared and how to share it remains unsolved. *Advances in Electronic Business, Volume 2* explores the semantic web and intelligent web services, two methods created to help solidify the meaning and relationship of data, and explains how they relate to business processes. Professionals, policy-makers, academics, researchers, and managers in IT, business, and commerce will find this book useful in understanding the semantic web and intelligent web services impact on e-commerce.

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**DIGITAL BUSINESS STRATEGIES IN BLOCKCHAIN ECOSYSTEMS**

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**TRANSFORMATIONAL DESIGN AND FUTURE OF GLOBAL BUSINESS**

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**Springer Nature** *This book analyzes the effects of the latest technological advances in blockchain and artificial intelligence (AI) on business operations and strategies. Adopting an interdisciplinary approach, the contributions examine new developments that change the rules of traditional management. The chapters focus mainly on blockchain technologies and digital business in the "Industry 4.0" context, covering such topics as accounting, digitalization and use of AI in business operations and cybercrime. Intended for academics, blockchain experts, students and practitioners, the book helps business strategists design a path for future opportunities.*