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Sommario/riassunto

"The only book on the market specifically designed to help audit staff stay ahead of inspectors This comprehensive, practical, and theoretical guide covers the key ISAs that underpin audit methodologies and the recently revised ISAs that cause practitioners the most concern. It is designed to enhance auditors' understanding of critical ISAs, reducing their dependence on methodologies to mediate and explain ISA requirements. Using plenty of examples, the book helps audit staff learn to tailor audit methodologies and remove redundancies, as well as form high-quality judgments with a thorough grounding in ISA to serve in discussions with file reviewers and audit inspectors. Features practical examples that appeal to auditors with technical responsibilities Covers key topics such as smaller audits, management override of controls, documenting judgments, and dealing with accounting estimates and written presentations Ideal for practitioners in companies and accounting firms, as well as auditing students Includes access to a companion website with constantly updating ISAs and case studies Mixing theory with practical examples, Core Auditing Standards for Practitioners provides experienced audit staff with key ISA-related information they need to succeed"--
