1. Record Nr. UNINA9910132220503321

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Titolo	Core auditing standards for practitioners / / Katharine Bagshaw, John Selwood
Pubbl/distr/stampa	Chichester, England : , : Wiley, , 2014 ©2014
ISBN	1-118-70706-0 1-118-91351-5 1-118-70709-5
Descrizione fisica	1 online resource (198 p.)
Classificazione	BUS003000
Disciplina	657/.450218
Soggetti	Auditing - Standards
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Includes index.
Nota di bibliografia	Includes bibliographical references and index.
Nota di contenuto	Machine generated contents note: Introduction 1 Smaller Entity Audits 1.1 The Issues 1.2 What the Regulators Say 1.3 What Practitioners Say 1.4 What the Standards Say 2 Materiality 2.1 The Issues 2.2 What the Regulators Say 2.3 What Practitioners Say 2.4 What the Standards Say 3 Related Parties 3.1 The Issues 3.2 What the Regulators Say 3.3 What Practitioners Say 3.4 What the Standards Say 4 Get This Right and the Rest Falls into Place: Understanding the Entity and Assessing Risk 4.1 The Issues 4.2 What the Regulators Say 4.3 What Practitioners Say 4.4 What the Standards Say 5 Really Efficient Audits: What Sort of Evidence Do I Really Need? 5.1 The Issues 5.2 What the Regulators Say 5.3 What Practitioners Say 5.4 What the Standards Say 6 Fraud 6.1 The Issues 6.2 What the Regulators Say 6.3 What Practitioners Say 6.4 What the Standard Says 7 Communications with Those Charged with Governance 7.1 The Issues 7.2 What the Regulators Say 7.3 What Practitioners Say 7.4 What the Standard Says 8 Group Audits 8.1 The Issues 8.2 What the Regulators Say 8.3 What Practitioners Say 8.4 What the Standards Say 9 Other Things Good Auditors Need to Know About ISAs 9.1 Other Good Things - The Issues 9.2 ISA 230 on Documentation - The Issues 9.3 Documentation - What the Regulators Say 9.4 Documentation - What Practitioners Say 9.5 Documentation - What the Standards Say 9.6 ISA 501 on Additional Considerations for Specific Items - The Issues 9.7

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Sommario/riassunto

"The only book on the market specifically designed to help audit staff stay ahead of inspectorsThis 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"--