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Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
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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

Inventory - What the Regulators Say 9.8 Inventory - What Practitioners Say 9.9 ISA 510 on Initial Engagements and Opening Balances - The Issues 9.10 Initial Engagements - What the Regulators Say 9.11 Initial Engagements - What Practitioners Say 9.12 Initial Engagements - What the Standards Say 9.13 ISA 530 on Audit Sampling - The Issues 9.14 Audit Sampling - What the Regulators Say 9.15 Audit Sampling - What Practitioners Say 9.16 Audit Sampling - What the Standards Say 9.17 ISA 540 on Accounting Estimates - The Issues 9.18 Accounting Estimates - What the Regulators Say 9.19 Accounting Estimates - What Practitioners Say 9.20 Accounting Estimates - What the Standards Say 9.21 ISA 560 on Subsequent Events - The Issues 9.22 Subsequent Events - What the Regulators Say 9.23 Subsequent Events - What Practitioners Say 9.24 Subsequent Events - What the Stand .

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"--

2. Record Nr.	UNINA9910345961203321
Autore	Caroline Isaksson
Titolo	Behavioural and Ecological Consequences of Urban Life in Birds
Pubbl/distr/stampa	Frontiers Media SA, 2018
Descrizione fisica	1 online resource (364 p.)
Collana	Frontiers Research Topics
Soggetti	Ecological science, the Biosphere
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Sommario/riassunto	Urbanization is next to global warming the largest threat to biodiversity. Indeed, it is becoming increasingly evident that many bird species get locally extinct as a result of urban development. However, many bird species benefit from urbanization, especially through the abundance of human-provided resources, and increase in abundance and densities. These birds are intriguing to study in relation to its resilience and adaption to urban environments, but also in relation to its susceptibility and the potential costs of urban life. This Research Topic consisting of 30 articles (one review, two meta-analyzes and 27 original data papers) provides insights into species and population responses to urbanization through diverse lenses, including biogeography, community ecology, behaviour, life history evolution, and physiology.