

1. Record Nr.	UNINA9910463243503321
Titolo	Current issues in auditing [[electronic resource] /] / edited by Michael Sherer and Stuart Turley
Pubbl/distr/stampa	London, : Paul Chapman, c1997
ISBN	1-4462-6410-6
Edizione	[3rd ed.]
Descrizione fisica	1 online resource (351 p.)
Collana	Accounting and Finance series
Altri autori (Persone)	ShererMichael TurleyStuart
Disciplina	657.4/5
Soggetti	Auditing Auditing - Law and legislation - Great Britain Electronic books.
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Description based upon print version of record.
Nota di bibliografia	Includes bibliographical references and index.
Nota di contenuto	Cover; Contents; Preface; Part I - The Framework and Context of Auditing; Chapter 1 - Debating Audit Expectations; Chapter 2 - Auditors' Responsibilities with Respect to Corporate Fraud: A Controversial Issue; Chapter 3 - Independence; Chapter 4 - Corporate Governance and Audit Committees; Chapter 5 - Audit Firms and the Audit Market; Chapter 6 - Changes in the Legal Environment; Chapter 7 - Regulating the Auditing Profession; Chapter 8 - Audit Markets in the European Union: Regulation in Belgium, Germany and the Netherlands; Part II - Forming an Audit Opinion Chapter 9 - The Auditing Practices Board and Auditing Standards in the UKChapter 10 - Audit Reports; Chapter 11 - Developments in Audit Approaches: From Audit Efficiency to Audit Effectiveness?; Chapter 12 - The Audit Process in Practice; Chapter 13 - Audit Risk and Sampling; Chapter 14 - Audit Automation: Improving Quality or Keeping up Appearances?; Part III - Special Contexts; Chapter 15 - The Auditor and the Smaller Company; Chapter 16 - Auditing in the Financial Services Sector; Chapter 17 - The Audit Commission; Chapter 18 - The Audit of Central Government; Subject Index
Sommario/riassunto	New chapters in this edition include a survey of developments in audit automation, a discussion of the nature and development of the audit

market, both in the United Kingdom and the European Union, and an assessment of the impact on auditing of the Cadbury Report on corporate governance, with particular attention to the role of audit committees.

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