

1. Record Nr.	UNINA9910463394003321
Autore	Anandarajan Asokan
Titolo	International auditing standards in the United States : comparing and understanding standards for ISA and PCAOB / / Asokan Anandarajan and Gary Kleinman
Pubbl/distr/stampa	New York, New York (222 East 46th Street, New York, NY 10017) : , : Business Expert Press, , 2015
ISBN	1-60649-613-1
Edizione	[First edition.]
Descrizione fisica	1 online resource (306 p.)
Collana	Financial accounting and auditing collection, , 2151-2817
Disciplina	657.0973
Soggetti	Auditing - Standards - United States 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 (pages 273-279) and index.
Nota di contenuto	1. International auditing: a history and introduction -- 2. The international and U.S. audit environments -- 3. Ethics for international auditors -- 4. U.S. auditing standards and the role of the PCAOB -- 5. Planning an audit and client acceptance -- 6. Risk assessment and tests of internal controls -- 7. Analytical procedures -- 8. Substantive testing -- 9. Audit sampling -- 10. Audit documentation and working papers -- 11. Audit reports and communication -- 12. Final considerations about auditing -- About the authors -- References -- Index.
Sommario/riassunto	International auditing of publicly owned corporations is governed largely by either U.S. Public Company Accounting Oversight Board (PCAOB) auditing standards or International Standards on Auditing (ISA) established by the International Federation of Accountants (IFAC). In some respects, the U.S. PCAOB and ISA are similar, but in other ways they are not. In this book, we describe key differences between PCAOB auditing standards and ISA. Our goal in doing so is to provide students, managers, and researchers with a clear, concise guide to the major differences between PCAOB and ISA standards. Understanding these differences will provide the reader with a greater appreciation of the differences in the auditing process between nations, and a greater understanding of what the audit opinion means as issued in different

parts of the world.

2. Record Nr.	UNINA9910786570903321
Autore	Davids C. A
Titolo	Religion, technology, and the great and little divergences [[electronic resource] ] : China and Europe compared, c. 700-1800 / / by Karel Davids
Pubbl/distr/stampa	Leiden ; ; Boston, : Brill, 2013
ISBN	1-283-85470-8 90-04-23695-3
Descrizione fisica	1 online resource (290 p.)
Collana	History of science and medicine library, , 1872-0684 ; ; vol. 32 Knowledge infrastructure and knowledge economy ; ; vol. 2
Disciplina	303.48/30951 303.4830951
Soggetti	Cross-cultural studies - China Cross-cultural studies - Europe Technological innovations - China - History Technological innovations - Europe - History Technology - Religious aspects - China - History Technology - Religious aspects - Europe - History Technology - Social aspects - China - History Technology - Social aspects - Europe - History
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	Preliminary Material -- Introduction -- 1 Religion and Visions on the Uses of Nature in China and Europe -- 2 Religion and Human Capital Formation in China and Europe -- 3 Religion and the Circulation of Technical Knowledge in China and Europe -- 4 Religion and Technical Innovation in China and Europe -- Conclusion -- Bibliography -- Index.
Sommario/riassunto	In Religion, Technology, and the Great and Little Divergences Karel Davids offers a new perspective on technological change in China and

Europe before the Industrial Revolution. This book makes an innovative contribution to current debates on the origins of the 'Great Divergence' between China and Europe and the 'Little Divergence' within Europe by analysing the relationship between the evolution of technical knowledge and religious contexts. It deals with the question to what extent disparities in the evolution of technical knowledge can be explained by differences in religious environment. It takes a comparative look at the relation between technology and religion in China and Europe between c.700 and 1800 from four angles: visions on the uses of nature, the formation of human capital, the circulation of technical knowledge and technical innovation.

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