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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.

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