

1. Record Nr.	UNINA9910783211403321
Titolo	Auditing standards and perceptions [[electronic resource] /] / Guest editor: Dr. Spiros Gounaris
Pubbl/distr/stampa	Bradford, England, : Emerald Group Publishing, c2005
ISBN	1-280-50827-2 9786610508273 1-84544-234-2
Descrizione fisica	1 online resource (105 p.)
Collana	Managerial auditing journal ; ; v.20, no. 1
Altri autori (Persone)	GounarisSpiros
Disciplina	657.458
Soggetti	Auditing, Internal Management audit
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Description based upon print version of record.
Nota di contenuto	CONTENTS; EDITORIAL ADVISORY BOARD; The effect of audit outcomes on evaluators' perceptions; Audit anticipation: does it impact job performance?; Investment appraisal under conditions of continuous and discrete cash flows and discounting; Auditing standards in Poland: past, present and future; Earnings management: evidence from SFAS No. 142 reporting; Real-option valuation of research and development investments; Auditors' perception of fraud risk indicators; Audit quality and earnings management for Taiwan IPO firms
Sommario/riassunto	Performance evaluation is arguably one of the most important processes in publicaccounting. Auditors are often evaluated on every engagement, and such evaluationsbecome a primary input into periodic evaluations made for the purpose of promotionsand raises (Wright, 1980; Hunt, 1995).