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Nota di contenuto	Cover; Title Page; Copyright; Contents; About the Author; Acknowledgements; Preface; Foreword; Frequently Asked Questions; Introduction; Chapter 1 What is the Role of the International Auditing and Assurance Standards Board?; The Clarity Project; Introduction; Objective; Definitions; Requirements; Application and other explanatory material; ISA 260 Communication with Those Charged with Governance; ISA 265 Communicating Deficiencies in Internal Control to Those Charged with Governance and Management; ISA 450 Evaluation of Misstatements Identified During the Audit; ISA 530 Audit Sampling ISA 540 Auditing Accounting Estimates, Including Fair Value Accounting Estimates, and Related DisclosuresISA 550 Related Parties; ISA 570 Going Concern; ISA 600 Special Considerations - Audits of Group Financial Statements (Including the Work of Component Auditors); ISAs in Issue; Chapter 2 Frequently Asked Questions; Who can be an auditor and sign the auditor's report?; What are the fundamental principles of professional ethics?; Integrity; Objectivity; Professional competence and due care; Confidentiality; Professional behaviour What gives rise to a threat to an auditor's independence and objectivity and how can those threats be managed?Safeguards to reduce threats to an acceptable level; What are the issues an auditor has to consider before accepting appointment as auditor and how does the auditor deal with conflicts of interest?; Conflicts of interest; Are there any rules governing the way in which fees are charged to clients?; Can a

professional accountant accept gifts from a client?; What happens if family or close relationships exist between an auditor and the client? What are the overall purpose and main features of an audit? Main features; Is there a difference between an internal auditor and an external auditor?; What is an 'assurance engagement'?; Audit engagement; Review engagement; Planning; Obtaining sufficient appropriate evidence; Reporting; What terms have to be agreed between an auditor and their client?; What are the responsibilities of auditors in relation to fraud?; Responsibilities of the auditor Interaction between ISA 240 and ISA 315 Identifying and Assessing the Risks of Material Misstatement through Understanding the Entity and its Environment Fraudulent financial reporting; Audit procedures in relation to fraud; How do accounting standards interact with the work of an auditor?; Planning; During the audit; Pre-completion stage of the audit; Who inspects the work the auditor does to ensure they are doing it correctly?; Other non-regulatory inspections; What are a 'hot' and a 'cold' file review?; Hot review; Cold review Can an auditor prepare the financial statements and then audit them?

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### Sommario/riassunto

Auditing has hit the headlines over recent years, and for all the wrong reasons, and in today's environment, the result of negligent auditing can be serious resulting in sizeable fines and even withdrawal of audit registration which can be costly in terms of fee income. Frequently Asked Questions in International Standards on Auditing presents the relevant standards in a concise and jargon-free way, enabling auditors to appreciate the reasoning behind the standards and undertake audit work effectively. This book focuses on the main areas of the auditing standards and also adde

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