

1. Record Nr.	UNINA9910822200503321
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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
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.

