Record Nr. UNINA9910830885603321 Autore Bagshaw Katharine Titolo Audit and assurance: essentials for professional accountancy exams // Katharine Bagshaw Pubbl/distr/stampa Chichester, West Sussex, : John Wiley & Sons Inc., 2013 Chichester, West Sussex:,: Wiley,, 2013 **ISBN** 1-119-20820-3 1-118-45416-2 1-299-24240-5 1-118-45417-0 Edizione [1st edition] Descrizione fisica 1 online resource (vii, 500 pages): illustrations Collana Gale eBooks Disciplina 657.45 657/.45 Soggetti Auditing Accounting Lingua di pubblicazione Inglese Materiale a stampa **Formato** Livello bibliografico Monografia Note generali Includes index. 1. Auditors, audits and other types of assurance and passing the exam Nota di contenuto first time -- 2. Taking on professional work and maintaining standards -- 3. Housekeeping: planning, materiality and documentation -- 4. The core of the audit -- 5. Corporate governance, professional liability, regulation and other current issues -- 6. Audit reporting -- 7. Fraud, money laundering, forensic accounting, financial instruments -- 8. The wider framework: assurance, other engagements, audit quality and quality control -- 9. Smaller entity audits, reviews, compilations. agreed-upon procedures engagements, not-for-profit engagements --10. Other assurance engagements. An accessible beginner's guide to the fundamentals of audit and Sommario/riassunto assurance Audit and assurance is a basic and vital aspect of the financial world and a key element of all professional accountancy programs. Whereas professional training on the topic frequently immerses students in too much detail while glossing the basics, this book begins with the fundamentals and expands to cover the details in a more measured way. With practical examples and end-of-chapter

examples, External Audit and Assurance Essentials breaks down a difficult and challenging field of professional ac