

Auditing

[View Online](#)

2016 IESBA Handbook of the Code of Ethics for Professional Accountants. (n.d.).
<https://www.ethicsboard.org/iesba-code>

Audit Firm Governance Code, 2016. (n.d.).
<https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Audit-Firm-Governance-Code.aspx>

Audit Quality Inspections Annual Report 2014/15. (n.d.).
<https://www.frc.org.uk/Our-Work/Publications/Audit-Quality-Review/Audit-Quality-Inspections-Annual-Report-2014-15.pdf>

Audit Quality Thematic Review, Firms' audit quality monitoring, 2016. (n.d.).
<https://www.frc.org.uk/Our-Work/Publications/Audit-Quality-Review/Audit-Quality-Thematic-Review-Firms-audit-quality.pdf>

Beattie, V., Fearnley, S., & Hines, T. (2013). Perceptions of factors affecting audit quality in the post-SOX UK regulatory environment. *Accounting and Business Research*, 43(1), 56–81. <https://doi.org/10.1080/00014788.2012.703079>

Beattie, V., Fearnley, S., & Hines, T. (2015a). Auditor-Client Interactions in the Changed UK Regulatory Environment - A Revised Grounded Theory Model. *International Journal of Auditing*, 19(1), 15–36. <https://doi.org/10.1111/ijau.12031>

Beattie, V., Fearnley, S., & Hines, T. (2015b). Auditor-Client Interactions in the Changed UK Regulatory Environment - A Revised Grounded Theory Model. *International Journal of Auditing*, 19(1), 15–36. <https://doi.org/10.1111/ijau.12031>

Chandler, R., & Edwards, J. R. (1996). Recurring issues in auditing: back to the future? *Accounting, Auditing & Accountability Journal*, 9(2), 4–29. <https://doi.org/10.1108/09513579610116330>

Companies Act 2006 Part 16. (n.d.). Statute Law Database.
<http://www.legislation.gov.uk/ukpga/2006/46/part/16>

Cousins, J., Mitchell, A., & Sikka, P. (1999). Auditor Liability: the Other Side of The Debate. *Critical Perspectives on Accounting*, 10(3), 283–312. <https://doi.org/10.1006/cpac.1998.0322>

Elder, R. J., Akresh, A. D., Glover, S. M., Higgs, J. L., & Liljegren, J. (2013). Audit Sampling Research: A Synthesis and Implications for Future Research. *AUDITING: A Journal of Practice & Theory*, 32(Supplement 1), 99–129. <https://doi.org/10.2308/ajpt-50394>

Fearnley, Stella¹Beattie, Vivien A.²Brandt, Richard³. (2005a). Auditor Independence and Audit Risk: A Reconceptualization. *Journal of International Accounting Research*, 4, 39–71. <http://ezproxy.lib.gla.ac.uk/login?url=http://search.ebscohost.com/login.aspx?direct=true&db=buh&AN=17001662&site=ehost-live>

Fearnley, Stella¹Beattie, Vivien A.²Brandt, Richard³. (2005b). Auditor Independence and Audit Risk: A Reconceptualization. *Journal of International Accounting Research*, 4, 39–71. <http://ezproxy.lib.gla.ac.uk/login?url=http://search.ebscohost.com/login.aspx?direct=true&db=buh&AN=17001662&site=ehost-live>

FRC, Extended Auditor's Reports: A further review of experience, 2016. (n.d.). <https://www.frc.org.uk/Our-Work/Publications/Audit-and-Assurance-Team/Report-on-the-Secund-Year-Experience-of-Extended-A.pdf>

FRC, Extended Auditor's Reports: A review of experience in the first year, 2015. (n.d.). <https://frc.org.uk/Extended-auditors-reports.pdf>

FRC Revised Ethical Standard 2016. (n.d.). <https://www.frc.org.uk/Our-Work/Publications/Audit-and-Assurance-Team/Revised-Ethical-Standard-June-2016.pdf>

Gray, G. L., Turner, J. L., Coram, P. J., & Mock, T. J. (2011). Perceptions and Misperceptions Regarding the Unqualified Auditor's Report by Financial Statement Preparers, Users, and Auditors. *Accounting Horizons*, 25(4), 659–684. <https://doi.org/10.2308/acch-50060>

Gray, I., Manson, S., & Crawford, L. (2019a). *The audit process: principles, practice and cases* (Seventh edition). Cengage.

Gray, I., Manson, S., & Crawford, L. (2019b). *The audit process: principles, practice and cases* (Seventh edition). Cengage.

Gray, I., Manson, S., & Crawford, L. (2019c). *The audit process: principles, practice and cases* (Seventh edition). Cengage.

Gray, I., Manson, S., & Crawford, L. (2019d). *The audit process: principles, practice and cases* (Seventh edition). Cengage.

Gray, I., Manson, S., & Crawford, L. (2019e). *The audit process: principles, practice and cases* (Seventh edition). Cengage.

Gray, I., Manson, S., & Crawford, L. (2019f). *The audit process: principles, practice and cases* (Seventh edition). Cengage.

Gray, I., Manson, S., & Crawford, L. (2019g). *The audit process: principles, practice and cases* (Seventh edition). Cengage.

Gray, I., Manson, S., & Crawford, L. (2019h). *The audit process: principles, practice and cases* (Seventh edition). Cengage.

Gray, I., Manson, S., & Crawford, L. (2019i). *The audit process: principles, practice and cases* (Seventh edition). Cengage.

Gray, I., Manson, S., & Crawford, L. (2019j). The audit process: principles, practice and cases (Seventh edition). Cengage.

Gray, I., Manson, S., & Crawford, L. (2019k). The audit process: principles, practice and cases (Seventh edition). Cengage.

ICAS Shades of Grey Ethical Dilemmas. (n.d.).

https://www.icas.com/__data/assets/pdf_file/0011/2009/F8004-ICAS-Shades-of-Grey-Ethical-Dilemmas.pdf

ISA 200: Overall objectives of the Independent Auditor and the Conduct of an Audit in Accordance with International Standards on Auditing. (2016). FRC.

[https://www.frc.org.uk/getattachment/aa24dd60-5ca4-4cec-8c67-ac470b82f931/ISA-\(UK\)-200-Revised-June-2016_final.pdf](https://www.frc.org.uk/getattachment/aa24dd60-5ca4-4cec-8c67-ac470b82f931/ISA-(UK)-200-Revised-June-2016_final.pdf)

ISA 220: Quality control for an audit of financial statements. (n.d.).

<https://www.frc.org.uk/Our-Work/Publications/APB/ISA-220-Quality-control-for-an-audit-of-financial.pdf>

ISA 300: Planning an audit of financial statements. (2016). FRC.

[https://www.frc.org.uk/getattachment/44a4c993-03f2-4197-920c-a65ed9660183/ISA-\(UK\)-300-Revised-June-2016_final.pdf](https://www.frc.org.uk/getattachment/44a4c993-03f2-4197-920c-a65ed9660183/ISA-(UK)-300-Revised-June-2016_final.pdf)

ISA 315: Identifying and assessing the risks of material misstatement through understanding the entity and its environment. (n.d.).

<https://www.frc.org.uk/Our-Work/Publications/APB/ISA-315-Identifying-and-assessing-risks-of-material-misstatement.pdf>

ISA 320: Materiality in planning and performing an audit. (2016). FRC.

[https://www.frc.org.uk/getattachment/163782e0-f168-4992-9cd3-c22dee7ce22f/ISA-\(UK\)-320-Revised-June-2016_final.pdf](https://www.frc.org.uk/getattachment/163782e0-f168-4992-9cd3-c22dee7ce22f/ISA-(UK)-320-Revised-June-2016_final.pdf)

ISA 500 Audit Evidence. (n.d.).

<https://www.frc.org.uk/Our-Work/Publications/APB/ISA-500-Audit-evidence.pdf>

ISA 530 Audit Sampling. (n.d.).

<https://www.frc.org.uk/Our-Work/Publications/APB/ISA-530-Audit-sampling.pdf>

ISA 560: Subsequent Events. (2016). FRC.

[https://www.frc.org.uk/getattachment/0f91e1df-57ab-4c56-aae8-ef366123fbfe/ISA-\(UK\)-560_Final.pdf](https://www.frc.org.uk/getattachment/0f91e1df-57ab-4c56-aae8-ef366123fbfe/ISA-(UK)-560_Final.pdf)

ISA 570 Going concern. (n.d.).

<http://www.ifac.org/system/files/downloads/a031-2010-iaasb-handbook-isa-570.pdf>

ISA 700: Forming an opinion and reporting on financial statements. (2016). FRC.

[https://www.frc.org.uk/getattachment/a08b0906-f40c-4735-bbc7-45908bee2b32/ISA-\(UK\)-700-Revised-June-2016_final.pdf](https://www.frc.org.uk/getattachment/a08b0906-f40c-4735-bbc7-45908bee2b32/ISA-(UK)-700-Revised-June-2016_final.pdf)

ISA 705: Modifications to the opinion in the independent auditor's report. (2016). FRC.

[https://www.frc.org.uk/getattachment/1ee0a5be-cd77-4439-aa73-7e116c282272/ISA-\(UK\)-705-Revised-June-2016_final.pdf](https://www.frc.org.uk/getattachment/1ee0a5be-cd77-4439-aa73-7e116c282272/ISA-(UK)-705-Revised-June-2016_final.pdf)

ISA 706: Emphasis of matter paragraphs and other matter paragraphs in the independent auditor's report. (2016). FRC.
[https://www.frc.org.uk/getattachment/4d904034-aef7-49a5-8f63-be8cd7ccfbd1/ISA-\(UK\)-706-Revised-June-2016_final.pdf](https://www.frc.org.uk/getattachment/4d904034-aef7-49a5-8f63-be8cd7ccfbd1/ISA-(UK)-706-Revised-June-2016_final.pdf)

ISCQ1: Quality control for firms that perform audits and reviews of financial statements and other assurance and related services engagements. (n.d.).
http://www.ifac.org/system/files/downloads/2009_Auditing_Handbook_A007_ISQC_1.pdf

Knechel, W. R., Krishnan, G. V., Pevzner, M., Shefchik, L. B., & Velury, U. K. (2013). Audit Quality: Insights from the Academic Literature. *AUDITING: A Journal of Practice & Theory*, 32(Supplement 1), 385–421.
<http://ezproxy.lib.gla.ac.uk/login?url=http://search.ebscohost.com/login.aspx?direct=true&db=buh&AN=87781476&site=ehost-live>

KPMG (2014), External Audit Strategy and Planning Memorandum for The Gateshead Housing Company. (n.d.).
<https://images.template.net/wp-content/uploads/2016/04/27064808/External-Audit-Strategy-and-Planning-Memorandum-Free-Format-Download.pdf>

Marks & Spencer's Annual Report and Financial statements 2016. (n.d.-a).
http://annualreport.marksandspencer.com/M&S_AnnualReport_2016.pdf

Marks & Spencer's Annual Report and Financial statements 2016. (n.d.-b).
http://annualreport.marksandspencer.com/M&S_AnnualReport_2016.pdf

Porter, B., hÓgartaigh, C. Ó., & Baskerville, R. (2012). Audit Expectation-Performance Gap Revisited: Evidence from New Zealand and the United Kingdom. Part 2: Changes in the Gap in New Zealand 1989-2008 and in the United Kingdom 1999-2008. *International Journal of Auditing*, 16(3), 215–247. <https://doi.org/10.1111/j.1099-1123.2011.00444.x>

Porter, B., Ó hÓgartaigh, C., & Baskerville, R. (2012). Audit Expectation-Performance Gap Revisited: Evidence from New Zealand and the United Kingdom. Part 1: The Gap in New Zealand and the United Kingdom in 2008. *International Journal of Auditing*, 16(2), 101–129. <https://doi.org/10.1111/j.1099-1123.2011.00443.x>

Power, M. (n.d.). The Audit Explosion. DEMOS.
<http://www.demos.co.uk/files/theauditexplosion.pdf>

Power, M. (2000). The Audit Society - Second Thoughts. *International Journal of Auditing*, 4(1), 111–119. <https://doi.org/10.1111/1099-1123.00306>

Pratt, M. J., & Peursem, K. V. (1993). Towards a conceptual framework for auditing. *Accounting Education*, 2(1), 11–32. <https://doi.org/10.1080/096392893000000002>

Ronald R. Sims and Johannes Brinkmann. (2003). Enron Ethics (Or: Culture Matters More than Codes). *Journal of Business Ethics*, 45(3), 243–256.
<http://ezproxy.lib.gla.ac.uk/login?url=http://www.jstor.org/stable/25075069>

UK Corporate Governance Code 2016. (2016). Financial Reporting Council.
<https://frc.org.uk/Our-Work/Publications/Corporate-Governance/Final-Draft-UK-Corporate-Governance-Code-2016.pdf>

W. Robert Knechel. (n.d.). The business risk audit: Origins, obstacles and opportunities. The Business Risk Audit: Origins, Obstacles and Opportunities, 32(4-5,), 383-408.
<http://ezproxy.lib.gla.ac.uk/login?url=http://www.sciencedirect.com/science/article/pii/S0361368206000833>