Auditing



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://frc.org.uk/Our-Work/Publications/Audit-Quality-Review/Audit-Quality-Thematic-Review-Firms-audit-gualit.pdf.

Beattie, Vivien, Stella Fearnley, and Tony Hines. 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, Vivien, Stella Fearnley, and Tony Hines. 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, Vivien, Stella Fearnley, and Tony Hines. 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, Roy, and John Richard Edwards. 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, Jim, Austin Mitchell, and Prem Sikka. 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, Randal J., Abraham D. Akresh, Steven M. Glover, Julia L. Higgs, and Jonathan Liljegren. 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-Se cond-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-S tandard-June-2016.pdf.

Gray, Glen L., Jerry L. Turner, Paul J. Coram, and Theodore J. Mock. 2011. 'Perceptions and Misperceptions Regarding the Unqualified Auditor's Report by Financial Statement Preparers, Users, and Auditors'. Accounting Horizons 25 (4): 659–84. https://doi.org/10.2308/acch-50060.

Gray, Iain, Stuart Manson, and Louise Crawford. 2019a. The Audit Process: Principles, Practice and Cases. Seventh edition. Cengage.

Gray, Iain, Stuart Manson, and Louise Crawford. 2019b. The Audit Process: Principles, Practice and Cases. Seventh edition. Cengage.

Gray, Iain, Stuart Manson, and Louise Crawford. 2019c. The Audit Process: Principles, Practice and Cases. Seventh edition. Cengage.

Gray, Iain, Stuart Manson, and Louise Crawford. 2019d. The Audit Process: Principles, Practice and Cases. Seventh edition. Cengage.

Gray, Iain, Stuart Manson, and Louise Crawford. 2019e. The Audit Process: Principles, Practice and Cases. Seventh edition. Cengage.

Gray, Iain, Stuart Manson, and Louise Crawford. 2019f. The Audit Process: Principles, Practice and Cases. Seventh edition. Cengage.

Gray, Iain, Stuart Manson, and Louise Crawford. 2019g. The Audit Process: Principles, Practice and Cases. Seventh edition. Cengage.

Gray, Iain, Stuart Manson, and Louise Crawford. 2019h. The Audit Process: Principles, Practice and Cases. Seventh edition. Cengage.

Gray, Iain, Stuart Manson, and Louise Crawford. 2019i. The Audit Process: Principles, Practice and Cases. Seventh edition. Cengage.

Gray, Iain, Stuart Manson, and Louise Crawford. 2019j. The Audit Process: Principles, Practice and Cases. Seventh edition. Cengage.

Gray, Iain, Stuart Manson, and Louise Crawford. 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)-2 00-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.

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-materia.pdf.

ISA 320: Materiality in Planning and Performing an Audit. 2016. FRC.

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

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

ISA 560: Subsequent Events. 2016. FRC.

https://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.

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.

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.

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. Robert, Gopal V. Krishnan, Mikhail Pevzner, Lori B. Shefchik, and Uma K. Velury. 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, Brenda, Ciaran Ó hÓgartaigh, and Rachel Baskerville. 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): 215–47. https://doi.org/10.1111/j.1099-1123.2011.00444.x.

Porter, Brenda, Ciaran Ó hÓgartaigh, and Rachel Baskerville. 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): 101–29. https://doi.org/10.1111/j.1099-1123.2011.00443.x.

Power, Michael. 2000. 'The Audit Society - Second Thoughts'. International Journal of Auditing 4 (1): 111–19. https://doi.org/10.1111/1099-1123.00306.

Power, Michael. n.d. The Audit Explosion. DEMOS. http://www.demos.co.uk/files/theauditexplosion.pdf.

Pratt, Michael J., and Karen Van Peursem. 1993. 'Towards a Conceptual Framework for Auditing'. Accounting Education 2 (1): 11–32. https://doi.org/10.1080/09639289300000002.

Ronald R. Sims and Johannes Brinkmann. 2003. 'Enron Ethics (Or: Culture Matters More

than Codes)'. Journal of Business Ethics 45 (3): 243–56. 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/S036 1368206000833.