Auditing



1.

Gray I, Manson S, Crawford L. The audit process: principles, practice and cases. Seventh edition. Australia: Cengage; 2019.

2.

Gray I, Manson S, Crawford L. The audit process: principles, practice and cases. Seventh edition. Australia: Cengage; 2019.

3.

Chandler R, Edwards JR. Recurring issues in auditing: back to the future? Accounting, Auditing & Accountability Journal. 1996 May;9(2):4–29.

4.

Marks & Spencer's Annual Report and Financial statements 2016 [Internet]. Available from: http://annualreport.marksandspencer.com/M&S_AnnualReport_2016.pdf

5.

ISA 200: Overall objectives of the Independent Auditor and the Conduct of an Audit in Accordance with International Standards on Auditing [Internet]. FRC; 2016. Available from: https://www.frc.org.uk/getattachment/aa24dd60-5ca4-4cec-8c67-ac470b82f931/ISA-(UK)-200-Revised-June-2016_final.pdf

6.

Companies Act 2006 Part 16 [Internet]. Statute Law Database; Available from: http://www.legislation.gov.uk/ukpga/2006/46/part/16

7.

UK Corporate Governance Code 2016 [Internet]. Financial Reporting Council; 2016. Available from:

https://frc.org.uk/Our-Work/Publications/Corporate-Governance/Final-Draft-UK-Corporate-Governance-Code-2016.pdf

8.

Gray I, Manson S, Crawford L. The audit process: principles, practice and cases. Seventh edition. Australia: Cengage; 2019.

9.

Pratt MJ, Peursem KV. Towards a conceptual framework for auditing. Accounting Education. 1993 Mar;2(1):11–32.

10.

Power M. The Audit Explosion [Internet]. DEMOS; Available from: http://www.demos.co.uk/files/theauditexplosion.pdf

11.

Power M. The Audit Society - Second Thoughts. International Journal of Auditing. 2000 Mar;4(1):111-119.

12

Gray I, Manson S, Crawford L. The audit process: principles, practice and cases. Seventh edition. Australia: Cengage; 2019.

13.

W. Robert Knechel. The business risk audit: Origins, obstacles and opportunities. The

business risk audit: Origins, obstacles and opportunities [Internet]. 32(4–5,):383–408. Available from:

http://ezproxy.lib.gla.ac.uk/login?url=http://www.sciencedirect.com/science/article/pii/S036 1368206000833

14.

KPMG (2014), External Audit Strategy and Planning Memorandum for The Gateshead Housing Company [Internet]. Available from:

https://images.template.net/wp-content/uploads/2016/04/27064808/External-Audit-Strategy-and-Planning-Memorandum-Free-Format-Download.pdf

15.

ISA 300: Planning an audit of financial statements [Internet]. FRC; 2016. Available from: https://www.frc.org.uk/getattachment/44a4c993-03f2-4197-920c-a65ed9660183/ISA-(UK)-300-Revised-June-2016_final.pdf

16.

ISA 315: Identifying and assessing the risks of material misstatement through understanding the entity and its environment [Internet]. Available from: https://www.frc.org.uk/Our-Work/Publications/APB/ISA-315-Identifying-and-assessing-risks-of-materia.pdf

17.

ISA 320: Materiality in planning and performing an audit [Internet]. FRC; 2016. Available from:

https://www.frc.org.uk/getattachment/163782e0-f168-4992-9cd3-c22dee7ce22f/ISA-(UK)-3 20-Revised-June-2016_final.pdf

18.

Gray I, Manson S, Crawford L. The audit process: principles, practice and cases. Seventh edition. Australia: Cengage; 2019.

19.

Elder RJ, Akresh AD, Glover SM, Higgs JL, Liljegren J. Audit Sampling Research: A Synthesis

and Implications for Future Research. AUDITING: A Journal of Practice & Theory. 2013 May;32(Supplement 1):99–129.

20.

ISA 500 Audit Evidence [Internet]. Available from: https://www.frc.org.uk/Our-Work/Publications/APB/ISA-500-Audit-evidence.pdf

21.

ISA 530 Audit Sampling [Internet]. Available from: https://frc.org.uk/Our-Work/Publications/APB/ISA-530-Audit-sampling.pdf

22.

Gray I, Manson S, Crawford L. The audit process: principles, practice and cases. Seventh edition. Australia: Cengage; 2019.

23.

Gray I, Manson S, Crawford L. The audit process: principles, practice and cases. Seventh edition. Australia: Cengage; 2019.

24.

ISA 560: Subsequent Events [Internet]. FRC; 2016. Available from: https://frc.org.uk/getattachment/0f91e1df-57ab-4c56-aae8-ef366123fbfe/ISA-(UK)-560_fina l.pdf

25.

ISA 570 Going concern [Internet]. Available from: http://www.ifac.org/system/files/downloads/a031-2010-iaasb-handbook-isa-570.pdf

26.

Gray I, Manson S, Crawford L. The audit process: principles, practice and cases. Seventh edition. Australia: Cengage; 2019.

27.

Gray GL, Turner JL, Coram PJ, Mock TJ. Perceptions and Misperceptions Regarding the Unqualified Auditor's Report by Financial Statement Preparers, Users, and Auditors. Accounting Horizons. 2011 Dec;25(4):659–684.

28.

Beattie V, Fearnley S, Hines T. Auditor-Client Interactions in the Changed UK Regulatory Environment - A Revised Grounded Theory Model. International Journal of Auditing. 2015 Mar;19(1):15–36.

29.

Marks & Spencer's Annual Report and Financial statements 2016 [Internet]. Available from: http://annualreport.marksandspencer.com/M&S_AnnualReport_2016.pdf

30.

ISA 700: Forming an opinion and reporting on financial statements [Internet]. FRC; 2016. Available from:

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

31.

ISA 705: Modifications to the opinion in the independent auditor's report [Internet]. FRC; 2016. Available from:

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

32.

ISA 706: Emphasis of matter paragraphs and other matter paragraphs in the independent auditor's report [Internet]. FRC; 2016. Available from:

https://www.frc.org.uk/getattachment/4d904034-aef7-49a5-8f63-be8cd7ccfbd1/ISA-(UK)-706-Revised-June-2016_final.pdf

33.

FRC, Extended Auditor's Reports: A review of experience in the first year, 2015 [Internet]. Available from: https://frc.org.uk/Extended-auditors-reports.pdf

34.

FRC, Extended Auditor's Reports: A further review of experience, 2016 [Internet]. Available from:

https://www.frc.org.uk/Our-Work/Publications/Audit-and-Assurance-Team/Report-on-the-Second-Year-Experience-of-Extended-A.pdf

35.

Gray I, Manson S, Crawford L. The audit process: principles, practice and cases. Seventh edition. Australia: Cengage; 2019.

36.

Ronald R. Sims and Johannes Brinkmann. Enron Ethics (Or: Culture Matters More than Codes). Journal of Business Ethics [Internet]. SpringerSpringer; 2003;45(3):243–256. Available from: http://ezproxy.lib.gla.ac.uk/login?url=http://www.jstor.org/stable/25075069

37.

Fearnley, Stella1Beattie, Vivien A.2Brandt, Richard3. Auditor Independence and Audit Risk: A Reconceptualization. Journal of International Accounting Research [Internet]. 2005;4:39–71. Available from:

http://ezproxy.lib.gla.ac.uk/login?url=http://search.ebscohost.com/login.aspx?direct=true&db=buh&AN=17001662&site=ehost-live

38.

FRC Revised Ethical Standard 2016 [Internet]. Available from: https://www.frc.org.uk/Our-Work/Publications/Audit-and-Assurance-Team/Revised-Ethical-Standard-June-2016.pdf

39.

Fearnley, Stella1Beattie, Vivien A.2Brandt, Richard3. Auditor Independence and Audit Risk: A Reconceptualization. Journal of International Accounting Research [Internet]. 2005;4:39–71. Available from:

http://ezproxy.lib.gla.ac.uk/login?url=http://search.ebscohost.com/login.aspx?direct=true&db=buh&AN=17001662&site=ehost-live

40.

2016 IESBA Handbook of the Code of Ethics for Professional Accountants [Internet]. Available from: https://www.ethicsboard.org/iesba-code

41.

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

42.

Gray I, Manson S, Crawford L. The audit process: principles, practice and cases. Seventh edition. Australia: Cengage; 2019.

43.

Beattie V, Fearnley S, Hines T. Perceptions of factors affecting audit quality in the post-SOX UK regulatory environment. Accounting and Business Research. 2013 Feb;43(1):56–81.

44.

Beattie V, Fearnley S, Hines T. Auditor-Client Interactions in the Changed UK Regulatory Environment - A Revised Grounded Theory Model. International Journal of Auditing. 2015 Mar;19(1):15–36.

45.

Knechel WR, Krishnan GV, Pevzner M, Shefchik LB, Velury UK. Audit Quality: Insights from the Academic Literature. AUDITING: A Journal of Practice & Theory [Internet]. 2013 May;32(Supplement 1):385–421. Available from:

http://ezproxy.lib.gla.ac.uk/login?url=http://search.ebscohost.com/login.aspx?direct=true&

amp;db=buh&AN=87781476&site=ehost-live

46.

Audit Quality Inspections Annual Report 2014/15 [Internet]. Available from: https://www.frc.org.uk/Our-Work/Publications/Audit-Quality-Review/Audit-Quality-Inspections-Annual-Report-2014-15.pdf

47.

Audit Quality Thematic Review, Firms' audit quality monitoring, 2016 [Internet]. Available from:

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

48.

Audit Firm Governance Code, 2016 [Internet]. Available from: https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Audit-Firm-Governance-Code.aspx

49.

ISA 220: Quality control for an audit of financial statements [Internet]. Available from: https://www.frc.org.uk/Our-Work/Publications/APB/ISA-220-Quality-control-for-an-audit-of-financial.pdf

50.

ISCQ1: Quality control for firms that perform audits and reviews of financial statements and other assurance and related services engagements [Internet]. Available from: http://www.ifac.org/system/files/downloads/2009 Auditing Handbook A007 ISQC 1.pdf

51.

Gray I, Manson S, Crawford L. The audit process: principles, practice and cases. Seventh edition. Australia: Cengage; 2019.

52.

Porter B, Ó hÓgartaigh C, Baskerville R. 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. 2012 Jul;16(2):101–129.

53.

Porter B, hÓgartaigh CÓ, Baskerville R. 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. 2012 Nov;16(3):215–247.

54.

Cousins J, Mitchell A, Sikka P. Auditor Liability: the Other Side of The Debate. Critical Perspectives on Accounting. 1999 Jun;10(3):283–312.