

# Auditing

View Online



---

1.

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

2.

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

3.

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

4.

Marks & Spencer's Annual Report and Financial statements 2016,  
[http://annualreport.marksandspencer.com/M&S\\_AnnualReport\\_2016.pdf](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,  
[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), (2016).

6.

Companies Act 2006 Part 16, <http://www.legislation.gov.uk/ukpga/2006/46/part/16>.

7.

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

8.

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

9.

Pratt, M.J., Peursem, K.V.: Towards a conceptual framework for auditing. *Accounting Education*. 2, 11–32 (1993). <https://doi.org/10.1080/09639289300000002>.

10.

Power, M.: The Audit Explosion, <http://www.demos.co.uk/files/theauditexplosion.pdf>.

11.

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

12.

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

13.

W. Robert Knechel: The business risk audit: Origins, obstacles and opportunities. *The business risk audit: Origins, obstacles and opportunities*. 32, 383–408.

14.

KPMG (2014), External Audit Strategy and Planning Memorandum for The Gateshead Housing Company,  
<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,  
[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), (2016).

16.

ISA 315: Identifying and assessing the risks of material misstatement through understanding the entity and its environment,  
<https://www.frc.org.uk/Our-Work/Publications/APB/ISA-315-Identifying-and-assessing-risks-of-material-misstatement.pdf>.

17.

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

18.

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

19.

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

20.

ISA 500 Audit Evidence,

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

21.

ISA 530 Audit Sampling,  
<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. Cengage, Australia (2019).

23.

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

24.

ISA 560: Subsequent Events,  
[https://frc.org.uk/getattachment/0f91e1df-57ab-4c56-aae8-ef366123fbfe/ISA-\(UK\)-560\\_final.pdf](https://frc.org.uk/getattachment/0f91e1df-57ab-4c56-aae8-ef366123fbfe/ISA-(UK)-560_final.pdf), (2016).

25.

ISA 570 Going concern,  
<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. Cengage, Australia (2019).

27.

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

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*. 19, 15–36 (2015). <https://doi.org/10.1111/ijau.12031>.

29.

Marks & Spencer's Annual Report and Financial statements 2016,  
[http://annualreport.marksandspencer.com/M&S\\_AnnualReport\\_2016.pdf](http://annualreport.marksandspencer.com/M&S_AnnualReport_2016.pdf).

30.

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

31.

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

32.

ISA 706: Emphasis of matter paragraphs and other matter paragraphs in the independent auditor's report,  
[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), (2016).

33.

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

34.

FRC, Extended Auditor's Reports: A further review of experience, 2016,

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

35.

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

36.

Ronald R. Sims and Johannes Brinkmann: Enron Ethics (Or: Culture Matters More than Codes). Journal of Business Ethics. 45, 243–256 (2003).

37.

Fearnley, Stella<sup>1</sup>Beattie, Vivien A.<sup>2</sup>Brandt, Richard<sup>3</sup>: Auditor Independence and Audit Risk: A Reconceptualization. Journal of International Accounting Research. 4, 39–71 (2005).

38.

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

39.

Fearnley, Stella<sup>1</sup>Beattie, Vivien A.<sup>2</sup>Brandt, Richard<sup>3</sup>: Auditor Independence and Audit Risk: A Reconceptualization. Journal of International Accounting Research. 4, 39–71 (2005).

40.

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

41.

ICAS Shades of Grey Ethical Dilemmas,  
[https://www.icas.com/\\_data/assets/pdf\\_file/0011/2009/F8004-ICAS-Shades-of-Grey-Ethical](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. Cengage, Australia (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*. 43, 56–81 (2013). <https://doi.org/10.1080/00014788.2012.703079>.

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*. 19, 15–36 (2015). <https://doi.org/10.1111/ijau.12031>.

45.

Knechel, W.R., Krishnan, G.V., Pevzner, M., Shefchik, L.B., Velury, U.K.: Audit Quality: Insights from the Academic Literature. *AUDITING: A Journal of Practice & Theory*. 32, 385–421 (2013).

46.

Audit Quality Inspections Annual Report 2014/15,  
<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,  
<https://www.frc.org.uk/Our-Work/Publications/Audit-Quality-Review/Audit-Quality-Thematic-Review-Firms-audit-quality.pdf>.

48.

Audit Firm Governance Code, 2016,  
<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,  
<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,  
[http://www.ifac.org/system/files/downloads/2009\\_Auditing\\_Handbook\\_A007\\_ISQC\\_1.pdf](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. Cengage, Australia (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*. 16, 101–129 (2012).  
<https://doi.org/10.1111/j.1099-1123.2011.00443.x>.

53.

Porter, B., Ó hÓgartaigh, C., 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*. 16, 215–247 (2012). <https://doi.org/10.1111/j.1099-1123.2011.00444.x>.

54.

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