## Audit, Risk and Control



Abidin, S., Beattie, V., & Goodacre, A. (2010). Audit market structure, fees and choice in a period of structural change: Evidence from the UK – 1998–2003. The British Accounting Review, 42(3), 187–206. https://doi.org/10.1016/j.bar.2010.04.002

Audit Reporting for Going-Concern Uncertainty: A Research Synthesis. (2013). Auditing: A Journal of Practice & Theory.

https://ezproxy.lib.gla.ac.uk/login?url=https://search.ebscohost.com/login.aspx?direct=true & amp;db=buh&AN=87781475&site=ehost-live

Banishing bias. (n.d.).

http://www.accaglobal.com/content/dam/ACCA\_Global/Technical/audit/pi-banishing-bias-proof-scepticism.pdf

Bazerman, M. H., & Moore, D. (2011). Is it time for auditor independence yet? Accounting, Organizations and Society, 36(4–5), 310–312. https://doi.org/10.1016/j.aos.2011.07.004

Beasley, M. S., Carcello, J. V., Hermanson, D. R., & Neal, T. L. (2009). The Audit Committee Oversight Process. Contemporary Accounting Research, 26(1), 65–122. https://doi.org/10.1506/car.26.1.3

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

Brown-Liburd, H., Issa, H., & Lombardi, D. (2015a). Behavioral Implications of Big Data's Impact on Audit Judgment and Decision Making and Future Research Directions. Accounting Horizons, 29(2), 451–468.

https://ezproxy.lib.gla.ac.uk/login?url=https://search.ebscohost.com/login.aspx?direct=true & amp;db=buh& amp;AN=103541029& amp;site=ehost-live

Brown-Liburd, H., Issa, H., & Lombardi, D. (2015b). Behavioral Implications of Big Data's Impact on Audit Judgment and Decision Making and Future Research Directions. Accounting Horizons, 29(2), 451–468.

https://ezproxy.lib.gla.ac.uk/login?url=https://search.ebscohost.com/login.aspx?direct=true & amp;db=buh&AN=103541029&site=ehost-live

Christensen, B. E., Elder, R. J., & Glover, S. M. (2015). Behind the Numbers: Insights into Large Audit Firm Sampling Policies. Accounting Horizons, 29(1), 61–81. https://ezproxy.lib.gla.ac.uk/login?url=https://search.ebscohost.com/login.aspx?direct=true

&db=buh&AN=101149603&site=ehost-live

Christensen, B. E., Glover, S. M., Omer, T. C., & Shelley, M. K. (2016). Understanding Audit Quality: Insights from Audit Professionals and Investors. Contemporary Accounting Research, 33(4), 1648–1684. https://doi.org/10.1111/1911-3846.12212

CMA. (2018a). Statutory audit services market study: update paper.

https://assets.publishing.service.gov.uk/media/5c17cf2ae5274a4664fa777b/Audit\_update\_paper\_S.pdf

CMA. (2018b). Statutory audit services market study: update paper.

https://assets.publishing.service.gov.uk/media/5c17cf2ae5274a4664fa777b/Audit\_update\_paper S.pdf

Conventions of Audit Quality: The Perspective of Public and Private Company... (2018). Auditing: A Journal of Practice & Theory.

https://ezproxy.lib.gla.ac.uk/login?url=https://search.ebscohost.com/login.aspx?direct=true & amp;db=buh&AN=129897356&site=ehost-live

Developments in Audit. (n.d.).

https://www.frc.org.uk/getattachment/5e1ac2d1-f58c-48bc-bb91-1f4a189df18b/Developments-in-Audit-2018.pdf

Developments in Audit 2018. (n.d.).

https://www.frc.org.uk/getattachment/5e1ac2d1-f58c-48bc-bb91-1f4a189df18b/Developments-in-Audit-2018.pdf

Does Recent Academic Research Support Changes to Audit Reporting Standards? (2016). Accounting Horizons.

https://ezproxy.lib.gla.ac.uk/login?url=https://search.ebscohost.com/login.aspx?direct=true & amp;db=buh&AN=115737100&site=ehost-live

Financial Reporting Council Audit Firm Reports. (n.d.).

https://www.frc.org.uk/auditors/audit-guality-review/audit-firm-specific-reports

FRC Combined Code 2018. (n.d.).

https://www.frc.org.uk/getattachment/88bd8c45-50ea-4841-95b0-d2f4f48069a2/2018-UK-Corporate-Governance-Code-FINAL.PDF

Gateshead Housing Association Audit Strategy. (n.d.).

https://www.gatesheadhousing.co.uk/wp-content/uploads/2014/04/Item-05-External-Audit-Strategy-and-Planning-Memorandum-13141.pdf

Habib, A., & Jiang, H. (2015). Corporate governance and financial reporting quality in China: A survey of recent evidence. Journal of International Accounting, Auditing and Taxation, 24, 29–45. https://doi.org/10.1016/j.intaccaudtax.2014.12.002

Handbook of the Code of Ethics for Professional Accountants. (n.d.). https://www.ethicsboard.org/system/files/publications/files/2016-IESBA-Handbook.pdf

Hurtt, R. K., Brown-Liburd, H., Earley, C. E., & Krishnamoorthy, G. (2013). Research on Auditor Professional Skepticism: Literature Synthesis and Opportunities for Future Research. AUDITING: A Journal of Practice & Theory, 32(Supplement 1), 45–97. https://ezproxy.lib.gla.ac.uk/login?url=https://search.ebscohost.com/login.aspx?direct=true

&db=buh&AN=87781467&site=ehost-live

Independent Review of the Financial Reporting Council. (n.d.).

https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\_data/file/767387/frc-independent-review-final-report.pdf

ISA 200: Overall Objectives of the Independent Auditor and the Conduct of an Audit in Accordance with International Standards on Auditing (UK). (n.d.).

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

ISA 300: Planning an Audit of Financial Statements. (n.d.).

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

ISA 315: Identifying and Assessing the Risks of Material Misstatement Through

Understanding of the Entity and Its Environment. (n.d.).

https://www.frc.org.uk/getattachment/0737b946-b24a-441d-a313-54e0a90f9e7d/ISA-(UK)-315 Revised-June-2016.pdf

ISA 315, Identifying and Assessing the Risks of Material Misstatement Through

Understanding of the Entity and Its Environment. (n.d.).

https://www.frc.org.uk/getattachment/0737b946-b24a-441d-a313-54e0a90f9e7d/ISA-(UK)-315-Revised-June-2016 final.pdf

ISA 320: Materiality in Planning and Performing an Audit. (n.d.).

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

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

 $https://www.frc.org.uk/getattachment/ce79310d-f902-43ea-81e3-7e3f834119e4/ISA-(UK)-500\ final.pdf$ 

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

https://www.frc.org.uk/getattachment/d4de8d94-03d9-49b9-8a6d-045864b75494/ISA-(UK)-530 final.pdf

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

https://www.frc.org.uk/getattachment/8eab510c-17a7-4ac5-a91a-fc590bb3d7dd/ISA-(UK)-570-Revised-June-2016\_final.pdf

ISA 700: Forming an opinion and reporting on financial statements. (n.d.).

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

Letter to Greg Clark MP re Independent Review of the Financial Reporting Council. (n.d.). https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\_data/file/765547/auditor-appointment-letter-to-greg-clark-december-2018.pdf

Mandatory Audit Firm Turnover, Financial Reporting Quality, and Client Barg... (2005). Accounting Horizons.

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

mp;AN=17268583&site=ehost-live

Nelson, M. W. (2009). A Model and Literature Review of Professional Skepticism in Auditing. AUDITING: A Journal of Practice & Theory, 28(2), 1–34.

https://ezproxy.lib.gla.ac.uk/login?url=https://search.ebscohost.com/login.aspx?direct=true & amp;db=buh&AN=53491133&site=ehost-live

PCAOB Quality Control Inspection Reports and Auditor Reputation. (2014). Auditing: A Journal of Practice & Theory.

https://ezproxy.lib.gla.ac.uk/login?url=https://search.ebscohost.com/login.aspx?direct=true & amp;db=buh&AN=97384389&site=ehost-live

Perceptions and Misperceptions Regarding the Unqualified Auditor's Report b... (2011). Accounting Horizons.

https://ezproxy.lib.gla.ac.uk/login?url=https://search.ebscohost.com/login.aspx?direct=true & amp;db=buh&AN=71100625&site=ehost-live

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

Porter, B., Simon, J., & Hatherly, D. J. (2013). Principles of external auditing (Fourth edition). John Wiley & Sons.

Power, M. & Demos (Organization: London, England). (1994). The audit explosion: Vol. no. 7. Demos.

Pratt, M. J., & Peursem, K. V. (1993). Towards a conceptual framework for auditing. Accounting Education, 2(1), 11–32. https://doi.org/10.1080/0963928930000002

Redcentric Report & Accounts 2017. (n.d.).

https://www.redcentricplc.com/media/3087/ra\_2017\_combined\_web.pdf

Risk Disclosure Preceding Negative Outcomes: The Effects of Reporting Criti... (2016). Accounting Review.

http://search.ebscohost.com.ezproxy.lib.gla.ac.uk/login.aspx?direct=true&db=buh&AN=117433153&site=ehost-live

Ruhnke, K., & Schmidt, M. (2014). The audit expectation gap: existence, causes, and the impact of changes. Accounting and Business Research, 44(5), 572–601. https://doi.org/10.1080/00014788.2014.929519

The Auditor's Going-Concern Opinion as a Communication of Risk. (2011). Auditing: A Journal of Practice & Theory.

https://ezproxy.lib.gla.ac.uk/login?url=https://search.ebscohost.com/login.aspx?direct=true & amp;db=buh&AN=63694473&site=ehost-live

The Financial Reporting Council. (2010). The UK Approach to Corporate Governance. The Financial Reporting Council.

https://www.frc.org.uk/search?searchtext=The+UK+Approach+to+Corporate+Governance+2010&searchmode=anyword

Transformation Underway, M&S Annual Report 2018. (n.d.). https://corporate.marksandspencer.com/annual-report-2018/mands\_annualreport\_2018.pd f

Why good accountants do bad audits. (n.d.). https://www.andrew.cmu.edu/user/gl20/GeorgeLoewenstein/Papers\_files/pdf/WhyGoodAccountants.pdf