

Audit, Risk and Control

View Online



Abidin, Shamharir, Vivien Beattie, and Alan Goodacre. 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&db=buh&AN=87781475&site=ehost-live>.

'Banishing Bias'. n.d.
http://www.accaglobal.com/content/dam/ACCA_Global/Technical/audit/pi-banishing-bias-prof-scepticism.pdf.

Bazerman, Max H., and Don Moore. 2011. 'Is It Time for Auditor Independence Yet?' *Accounting, Organizations and Society* 36 (4–5): 310–12.
<https://doi.org/10.1016/j.aos.2011.07.004>.

Beasley, Mark S., Joseph V. Carcello, Dana R. Hermanson, and Terry L. Neal. 2009. 'The Audit Committee Oversight Process'. *Contemporary Accounting Research* 26 (1): 65–122.
<https://doi.org/10.1506/car.26.1.3>.

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>.

Brown-Liburd, Helen, Hussein Issa, and Danielle Lombardi. 2015a. 'Behavioral Implications of Big Data's Impact on Audit Judgment and Decision Making and Future Research Directions'. *Accounting Horizons* 29 (2): 451–68.
<https://ezproxy.lib.gla.ac.uk/login?url=https://search.ebscohost.com/login.aspx?direct=true&db=buh&AN=103541029&site=ehost-live>.

———. 2015b. 'Behavioral Implications of Big Data's Impact on Audit Judgment and Decision Making and Future Research Directions'. *Accounting Horizons* 29 (2): 451–68.
<https://ezproxy.lib.gla.ac.uk/login?url=https://search.ebscohost.com/login.aspx?direct=true&db=buh&AN=103541029&site=ehost-live>.

Christensen, Brant E., Randal J. Elder, and Steven M. Glover. 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, Brant E., Steven M. Glover, Thomas C. Omer, and Marjorie K. Shelley. 2016. 'Understanding Audit Quality: Insights from Audit Professionals and Investors'. *Contemporary Accounting Research* 33 (4): 1648–84. <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.
- . 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&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&db=buh&AN=115737100&site=ehost-live>.
- 'Financial Reporting Council Audit Firm Reports'. n.d. <https://www.frc.org.uk/auditors/audit-quality-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, Ahsan, and Haiyan Jiang. 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. Kathy, Helen Brown-Libur, Christine E. Earley, and Ganesh Krishnamoorthy. 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](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](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](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](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-\(UK\)-320_Revised-June-2016.pdf](https://www.frc.org.uk/getattachment/163782e0-f168-4992-9cd3-c22dee7ce22f/ISA-(UK)-320_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](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](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](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](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&AN=17268583&site=ehost-live>.

Nelson, Mark 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&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&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&db=buh&AN=71100625&site=ehost-live>.

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>.

Porter, Brenda, Jon Simon, and David J. Hatherly. 2013. *Principles of External Auditing*. Fourth edition. Hoboken, New Jersey: John Wiley & Sons.

Power, Michael and Demos (Organization : London, England). 1994. *The Audit Explosion*. Vol. no. 7. London: Demos.

Pratt, Michael J., and Karen Van Peurse. 1993. 'Towards a Conceptual Framework for Auditing'. *Accounting Education* 2 (1): 11-32.

<https://doi.org/10.1080/09639289300000002>.

'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, Klaus, and Martin Schmidt. 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&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.pdf.

'Why Good Accountants Do Bad Audits'. n.d.
https://www.andrew.cmu.edu/user/gl20/GeorgeLoewenstein/Papers_files/pdf/WhyGoodAccountants.pdf.