

Audit, Risk and Control

View Online



Abidin, S., Beattie, V. and 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), pp. 187-206. Available at: <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* [Preprint]. Available at: <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' (no date). Available at: http://www.accaglobal.com/content/dam/ACCA_Global/Technical/audit/pi-banishing-bias-pr-of-scepticism.pdf.

Bazerman, M.H. and Moore, D. (2011) 'Is it time for auditor independence yet?', *Accounting, Organizations and Society*, 36(4-5), pp. 310-312. Available at: <https://doi.org/10.1016/j.aos.2011.07.004>.

Beasley, M.S. et al. (2009) 'The Audit Committee Oversight Process', *Contemporary Accounting Research*, 26(1), pp. 65-122. Available at: <https://doi.org/10.1506/car.26.1.3>.

Beattie, V., Fearnley, S. and Hines, T. (2013) 'Perceptions of factors affecting audit quality in the post-SOX UK regulatory environment', *Accounting and Business Research*, 43(1), pp. 56-81. Available at: <https://doi.org/10.1080/00014788.2012.703079>.

Brown-Liburud, H., Issa, H. and Lombardi, D. (2015a) 'Behavioral Implications of Big Data's Impact on Audit Judgment and Decision Making and Future Research Directions', *Accounting Horizons*, 29(2), pp. 451-468. Available at: <https://ezproxy.lib.gla.ac.uk/login?url=https://search.ebscohost.com/login.aspx?direct=true&db=buh&AN=103541029&site=ehost-live>.

Brown-Liburud, H., Issa, H. and Lombardi, D. (2015b) 'Behavioral Implications of Big Data's Impact on Audit Judgment and Decision Making and Future Research Directions', *Accounting Horizons*, 29(2), pp. 451-468. Available at: <https://ezproxy.lib.gla.ac.uk/login?url=https://search.ebscohost.com/login.aspx?direct=true&db=buh&AN=103541029&site=ehost-live>.

Christensen, B.E. et al. (2016) 'Understanding Audit Quality: Insights from Audit Professionals and Investors', *Contemporary Accounting Research*, 33(4), pp. 1648-1684. Available at: <https://doi.org/10.1111/1911-3846.12212>.

Christensen, B.E., Elder, R.J. and Glover, S.M. (2015) 'Behind the Numbers: Insights into

Large Audit Firm Sampling Policies', *Accounting Horizons*, 29(1), pp. 61–81. Available at: <https://ezproxy.lib.gla.ac.uk/login?url=https://search.ebscohost.com/login.aspx?direct=true&db=buh&AN=101149603&site=ehost-live>.

CMA (2018a) 'Statutory audit services market study: update paper'. Available at: https://assets.publishing.service.gov.uk/media/5c17cf2ae5274a4664fa777b/Audit_update_paper_S.pdf.

CMA (2018b) 'Statutory audit services market study: update paper'. Available at: 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* [Preprint]. Available at: <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' (no date). Available at: <https://www.frc.org.uk/getattachment/5e1ac2d1-f58c-48bc-bb91-1f4a189df18b/Developments-in-Audit-2018.pdf>.

'Developments in Audit 2018' (no date). Available at: <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* [Preprint]. Available at: <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 (no date). Available at: <https://www.frc.org.uk/auditors/audit-quality-review/audit-firm-specific-reports>.

FRC Combined Code 2018 (no date). Available at: <https://www.frc.org.uk/getattachment/88bd8c45-50ea-4841-95b0-d2f4f48069a2/2018-UK-Corporate-Governance-Code-FINAL.PDF>.

'Gateshead Housing Association Audit Strategy' (no date). Available at: <https://www.gatesheadhousing.co.uk/wp-content/uploads/2014/04/Item-05-External-Audit-Strategy-and-Planning-Memorandum-13141.pdf>.

Habib, A. and Jiang, H. (2015) 'Corporate governance and financial reporting quality in China: A survey of recent evidence', *Journal of International Accounting, Auditing and Taxation*, 24, pp. 29–45. Available at: <https://doi.org/10.1016/j.intaccudtax.2014.12.002>.

'Handbook of the Code of Ethics for Professional Accountants' (no date). Available at: <https://www.ethicsboard.org/system/files/publications/files/2016-IESBA-Handbook.pdf>.

Hurtt, R.K. et al. (2013) 'Research on Auditor Professional Skepticism: Literature Synthesis and Opportunities for Future Research', *AUDITING: A Journal of Practice & Theory*, 32(Supplement 1), pp. 45–97. Available at:

<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' (no date). Available at:
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)' (no date). Available at:
[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' (no date). Available at:
[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' (no date). Available at:
[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' (no date). Available at:
[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' (no date). Available at:
[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' (no date). Available at:
[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' (no date). Available at:
[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' (no date). Available at:
[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' (no date). Available at:
[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' (no date). Available at:
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 [Preprint]. Available at:
<http://search.ebscohost.com.ezproxy.lib.gla.ac.uk/login.aspx?direct=true&db=buh&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), pp. 1–34. Available at:
<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* [Preprint]. Available at:
<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* [Preprint]. Available at:
<https://ezproxy.lib.gla.ac.uk/login?url=https://search.ebscohost.com/login.aspx?direct=true&db=buh&AN=71100625&site=ehost-live>.
- Porter, B., hÓgartaigh, C.Ó. and 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), pp. 215–247. Available at:
<https://doi.org/10.1111/j.1099-1123.2011.00444.x>.
- Porter, B., Ó hÓgartaigh, C. and 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), pp. 101–129. Available at: <https://doi.org/10.1111/j.1099-1123.2011.00443.x>.
- Porter, B., Simon, J. and Hatherly, D.J. (2013) *Principles of external auditing*. Fourth edition. Hoboken, New Jersey: John Wiley & Sons.
- Power, M. and Demos (Organization : London, England) (1994) *The audit explosion*. London: Demos.
- Pratt, M.J. and Peurseem, K.V. (1993) 'Towards a conceptual framework for auditing', *Accounting Education*, 2(1), pp. 11–32. Available at:
<https://doi.org/10.1080/09639289300000002>.
- 'Redcentric Report & Accounts 2017' (no date). Available at:
https://www.redcentricplc.com/media/3087/ra_2017_combined_web.pdf.
- 'Risk Disclosure Preceding Negative Outcomes: The Effects of Reporting Criti...' (2016) *Accounting Review* [Preprint]. Available at:
<http://search.ebscohost.com.ezproxy.lib.gla.ac.uk/login.aspx?direct=true&db=buh&AN=117433153&site=ehost-live>.
- Ruhnke, K. and Schmidt, M. (2014) 'The audit expectation gap: existence, causes, and the impact of changes', *Accounting and Business Research*, 44(5), pp. 572–601. Available at:
<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 [Preprint]. Available at:
<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. Available at:
<https://www.frc.org.uk/search?searchtext=The+UK+Approach+to+Corporate+Governance+2010&searchmode=anyword>.

'Transformation Underway, M&S Annual Report 2018' (no date). Available at:
https://corporate.marksandspencer.com/annual-report-2018/mands_annualreport_2018.pdf.

'Why good accountants do bad audits' (no date). Available at:
https://www.andrew.cmu.edu/user/gl20/GeorgeLoewenstein/Papers_files/pdf/WhyGoodAccountants.pdf.