

# Audit, Risk and Control

View Online



---

1.

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

2.

Pratt, M. J. & Peurseem, K. V. Towards a conceptual framework for auditing. Accounting Education **2**, 11-32 (1993).

3.

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

4.

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

5.

Hurtt, R. K., Brown-Liburd, H., Earley, C. E. & Krishnamoorthy, G. Research on Auditor Professional Skepticism: Literature Synthesis and Opportunities for Future Research. AUDITING: A Journal of Practice & Theory **32**, 45-97 (2013).

6.

ISA 300: Planning an Audit of Financial Statements.

7.

ISA 315: Identifying and Assessing the Risks of Material Misstatement Through Understanding of the Entity and Its Environment.

8.

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

9.

ISA 320: Materiality in Planning and Performing an Audit.

10.

Gateshead Housing Association Audit Strategy.

11.

Banishing bias.

12.

Christensen, B. E., Elder, R. J. & Glover, S. M. Behind the Numbers: Insights into Large Audit Firm Sampling Policies. *Accounting Horizons* **29**, 61–81 (2015).

13.

ISA 315, Identifying and Assessing the Risks of Material Misstatement Through Understanding of the Entity and Its Environment.

14.

ISA 530, Audit Sampling.

15.

ISA 500, Audit Evidence.

16.

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

17.

Beasley, M. S., Carcello, J. V., Hermanson, D. R. & Neal, T. L. The Audit Committee Oversight Process. *Contemporary Accounting Research* **26**, 65–122 (2009).

18.

FRC Combined Code 2018.

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

19.

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

20.

Habib, A. & Jiang, H. Corporate governance and financial reporting quality in China: A survey of recent evidence. *Journal of International Accounting, Auditing and Taxation* **24**, 29–45 (2015).

21.

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

22.

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

23.

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

24.

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

25.

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

26.

ISA 570 Going Concern.

27.

ISA 700: Forming an opinion and reporting on financial statements.

28.

Transformation Underway, M&S Annual Report 2018.

29.

Redcentric Report & Accounts 2017.

30.

Handbook of the Code of Ethics for Professional Accountants.

31.

Why good accountants do bad audits.

32.

Bazerman, M. H. & Moore, D. Is it time for auditor independence yet? *Accounting, Organizations and Society* **36**, 310–312 (2011).

33.

Porter, B., hÓgartaigh, C. Ó. & 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).

34.

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).

35.

Ruhnke, K. & Schmidt, M. The audit expectation gap: existence, causes, and the impact of changes. *Accounting and Business Research* **44**, 572–601 (2014).

36.

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

37.

- Abidin, S., Beattie, V. & Goodacre, A. Audit market structure, fees and choice in a period of structural change: Evidence from the UK – 1998–2003. *The British Accounting Review* **42**, 187–206 (2010).
38.  
Developments in Audit.
39.  
CMA. Statutory audit services market study: update paper. (2018).
40.  
Christensen, B. E., Glover, S. M., Omer, T. C. & Shelley, M. K. Understanding Audit Quality: Insights from Audit Professionals and Investors. *Contemporary Accounting Research* **33**, 1648–1684 (2016).
41.  
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).
42.  
PCAOB Quality Control Inspection Reports and Auditor Reputation. *Auditing: A Journal of Practice & Theory* (2014).
43.  
Conventions of Audit Quality: The Perspective of Public and Private Company... *Auditing: A Journal of Practice & Theory* (2018).
44.  
Developments in Audit 2018.

45.

Financial Reporting Council Audit Firm Reports.

<https://www.frc.org.uk/auditors/audit-quality-review/audit-firm-specific-reports>.

46.

Letter to Greg Clark MP re Independent Review of the Financial Reporting Council.

47.

Independent Review of the Financial Reporting Council.

48.

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

49.

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