



## The Audit Process

By Crawford, Louise / Gray, Iain

Book Condition: New. Publisher/Verlag: Cengage Learning EMEA | Principles, Practice and Cases | The sixth edition of The Audit Process has been updated to include the latest changes in international accounting, auditing and financial reporting standards. The new edition features new questions from some of the most prominent exam boards including ACCA, ICAEW and CAI and a new emphasis on corporate governance and responsibility. This edition also welcomes on board Louise Crawford, who brings with her a wealth of experience and knowledge. This text is suitable for students studying auditing and assurance services on accounting and finance degrees. | 1 Why are auditors needed? 2 An overview of the postulates and concepts of auditing 3 The meaning and importance of auditor independence: factors affecting independence and measures to attain it 4 Audit regulation 5 The risk-based approach to audit: audit judgement 6 The search for evidence explained 7 Systems work: basic ideas 1 8 Systems work: basic ideas 2 9 Testing and evaluating systems 10 Substantive testing, computer-assisted audit techniques and audit programmes 11 Sampling and materiality 12 Final work: general principles, analytical review of financial statements, non-current assets and trade receivables 13 Final work: specific problems related to inventories,...



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