Auditing And Assurance In Hong Kong 2nd Edition

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External Quality Audit

This book discusses various common occupational and organizational fraud schemes, based on the Association of Certified Fraud Examiners (ACFE) fraud tree and assist fraud examiners and auditors in correctly choosing the appropriate audit tests to uncover such various fraud schemes. The book also includes information about audit test red flags to watch out for, a list of recommended controls to help prevent future fraud related incidents, as well as step-by-step demonstrations of a number of common audit tests using IDEA® as a CAATT tool.

The Routledge Companion to Auditing

This volume provides a history of the domination of the Big Four in the Chinese accounting industry, explaining why China was unable to keep the market for its own accounting firms. The book details how easy access to U.S. capital markets led to major accounting scandals, and a clash between U.S. and Chinese regulators.

Design Assurance for Engineers and Managers

Now in its 7th edition, Auditing and Assurance: A Case Studies Approach provides a challenging and practical methodology for auditing and assurance students at both undergraduate and postgraduate level. Written by experts in the field, this book provides an overall contextual model to understanding the key elements of the audit process. Each chapter contains real life case studies which are designed to assist self-learning and improved application skills. This text is a valuable resource for any students or practitioners working in the field of auditing and assurance. It is also useful for candidates undertaking the Audit and Assurance (AAA) Module in

the Chartered Accountants (CA) Program and CPA Australia's CPA Program. Features · Key revisions to the auditing standards (ISAs/ASAs), most significantly in the areas of audit reporting, disclosures and assertions · Commentary on recent developments in practice, including corporate governance and data analytics · New and updated case studies and exam preparation · Updated online learning materials for students and lecturers.

Auditing and Assurance in Hong Kong

This book illustrates the importance of business impact analysis, which covers risk assessment, and moves towards better understanding of the business environment, industry specific compliance, legal and regulatory landscape and the need for business continuity. The book provides charts, checklists and flow diagrams that give the roadmap to collect, collate and analyze data, and give enterprise management the entire mapping for controls that comprehensively covers all compliance that the enterprise is subject to have. The book helps professionals build a control framework tailored for an enterprise that covers best practices and relevant standards applicable to the enterprise.

Auditing

The Future of Auditing provides a concise overview of the function of auditing and the future challenges it faces, underpinned with suggestions for future research. It evaluates the key challenges facing the profession, such as quality, competition, and governance, as well as highlighting the under-explored areas of ethics, fraud, and judgement. The emphasis throughout is on the value of audit, and the importance of auditing research. Providing an original assessment of global versus national auditing, evidence-based auditing standards, and the structure of professional firms, David Hay critically examines the value of auditing from different standpoints. He critically reviews current assumptions about the value of audits of financial statements, and explores research opportunities and priorities to improve understanding of the value of auditing and its future role and function. This authoritative but accessible guide to the future of auditing and the challenges it faces will be useful not only to auditing researchers, but also to policy makers, standard setters, financial journalists, and auditing professionals seeking an accessible overview of current and future issues in auditing.

Audit and Assurance Services 1E Hybrid

Principles of External Auditing has become established as one of the leading textbooks for students studying auditing. Striking a careful balance between theory and practice, the book describes and explains, in non-technical language, the nature of the audit function and the principles of the audit process. The book covers international auditing and accounting standards and relevant statute and case law. It explains the fundamental concepts of auditing and takes the reader through the various stages of the audit process. It also discusses topical aspects of auditing such as legal liability, audit risk, quality control, and the impact of information technology. Brenda Porter is currently visiting Professor at Exeter University and Chulalongkorn University, Bangkok.

The Auditor

This book provides construction professionals, designers, contractors and quality auditors involved in construction projects with the auditing skills and processes required to improve construction quality and make their projects more competitive and economical. The processes within the book focus on auditing compliance to ISO, corporate quality management systems, project specific quality management systems, contract management, regulatory authorities' requirements, safety, and environmental considerations. The book is divided into seven chapters and each chapter is divided into numbered sections covering auditing-related topics that have importance or relevance for understanding quality auditing concepts for construction projects. No other book covers construction quality auditing in such detail and with this level of practical application. It is an essential guide for construction and quality professionals, but also for students and academics interested in learning about quality auditing in construction projects.

Auditing and Other Assurance Services

Deliver increased value by embedding quality into internal audit activities Internal Audit Quality: Developing a Quality Assurance and Improvement Program is a comprehensive and authoritative guide to better practice internal auditing. Written by a global expert in audit quality, this guide is the first to provide complete coverage of the elements that comprise an effective internal audit quality assurance and improvement program. Readers will find practical solutions for monitoring and measuring internal audit performance drawn from The IIA's International Standards for the Professional Practice of Internal Auditing, and complemented by advice and case studies from leading audit practitioners from five different continents. Major corporate and financial collapses over the past decade have challenged the value of internal audit. With an increased focus on internal audit's role in good governance, management is increasingly demanding that internal audit provides assurance of the quality of its own activities. The IIA standards provide a framework for audit quality in the form of mandatory guidance . Recent research indicates that the majority of internal audit functions do not fully comply with the standards and, as a result, are not servicing the needs of their organizations as well as they might. Internal Audit Quality offers a roadmap to internal audit quality, providing readers the guidance they need to: Embed quality into all elements of internal audit from strategic and operational planning down to day-to-day tasks Create well-defined internal audit programs and procedures Independently self-assess internal audit quality and performance Conform with the IIA standards and better practice Provide assurance over internal audit efficiency and effectiveness Deliver value by meeting stakeholder expectations As a key component of good governance, internal audit is on the rise. The days of retrospective, compliance-focused auditing is a thing of the past. Organizations expect more of internal audit, and many internal audit activities are accepting the challenge. Rather than relying on audit supervision and external assessments, modern auditors are embedding quality into audit activities to create effective programs. For the auditor looking to distinguish themselves as leading edge, Internal Audit Quality provides the guidance that enables the right work, at the right time, in the right way.

Internal Audit Quality

"How can you argue with the core principles of Lean, that you focus on what provides value to your customer and eliminate work that is not necessary (muda)? Internal auditors need to understand not only who their primary customers are, but what is valuable to them - which in most cases is assurance that the risks that matter to the achievement of objectives are properly managed. We need to communicate what they need to know and not what we want to say. This incessant focus on the customer and the efficient production of a valued product should extend to every internal audit team. How else can we ensure that we optimize the use of our limited resources to address the dynamic business and risk environment within which our organizations operate?" Norman Marks, GRC Thought Leader Using lean techniques to enhance value add and reduce waste in internal auditing Lean Auditing is a practical guide to maximising value and efficiency in internal audit through the application of lean techniques. It is an ideal book for anyone interested in understanding what progressive, value adding audit can be like. It is also ideal for anyone wondering whether audit activities can be streamlined or better co-ordinated with other activities. The book contains practical advise from the author's experience as CAE of AstraZeneca PLC; from his work as a consultant specializing in this field; as well as insights from leading CAEs in the UK, US and elsewhere. In addition, there are important insights from thought leaders such as Richard Chambers (IIA US) and Norman Marks (GRC thought leader) and Chris Baker (Technical Manager of the IIA UK). Increasing pressure on resources is driving a need for greater efficiency in all areas of business, and Internal Audit is no exception. Lean techniques can help streamline the workflow, but having only recently been applied to IA, lack the guidance available for other techniques. Lean Auditing fills this need by combining expert instruction and actionable advice that helps Internal Auditors: Benchmark their efficiency against lean ways of working Understand warning signs of waste and lower added value Understanding practical ways of working that improve added value and reduce waste Gain confidence about progressive ways of working in internal audit Understand how improved ways of working in audit can positively impact the culture of the wider organization One of the keys to the lean audit is finding out exactly what the stakeholder wants, and eliminating everything else. Scaling back certain operations can delineate audit from advisory, and in the process, dramatically improve crucial outcomes. To this end, Lean Auditing is the key to IA efficiency.

Ethics and Auditing

While the Institute of Internal Auditors (IIA) has provided standards and guidelines for the practice of internal audit through the International Professional Practice Framework (IPPF), internal auditors and Chief Audit Executives (CAEs) continue to experience difficulties when attempting to balance the requirements of the IPPF with management expe

Auditor Essentials

Whilst external quality audits have been in place for more than a decade in some countries, limited research exists on the extent to which such audits have been

effective in improving systems and processes for quality assurance in higher education institutions, and the extent to which such audits have improved academic standards, outcomes and student experience. External Quality Audit looks at the experience of countries where external quality audits have been established by governments, and provides analyses of their effectiveness in improving quality assurance in universities and other higher education institutions. Brings together the experience of academics and administrators in higher education institutions Examines international experience on the extent to which external quality audits have improved quality assurance at national, institutional and faculty levels Gives perspective from a variety of higher education institutions

Auditing and Assurance in Hong Kong

Appropriate for courses in Auditing and Special Topics in Accounting at the college or university level. Auditing is a second-year (upper-level) course directed at students in pursuit of a professional accounting designation-CA, GGA, and CMA. This innovative and easy-to-understand bestseller offers a mixture of auditing theory and practical applications for those who will work for auditing firms. It provides thorough coverage of the entire audit process, taking the reader step-by-step through an audit cycle, then showing how the process relates to all audit cycles. Reflecting the reality of today's working world, particularly the impact of technology on auditing procedures and techniques, the text has been thoroughly revised and updated, and is completely oriented to the practical application of computers in the field of auditing. It addresses five major issues in this area that have imposed change on the auditing environment: use of computer systems by audit clients; types of computer-based systems used by audit clients; form of working papers used in general practice; student knowledge of automated systems; and integration of automated systems into the review questions, problems, and cases. Students will learn not only auditing procedures, but also how to analyze data.

The Future of Auditing

The audit profession is at a tipping point. Without significant innovation in its business model, staff recruitment strategies and audit execution processes, the audit profession may not remain relevant in the 21st century. The number of claims against auditors has significantly increased over the past twenty years due to the spate of corporate and audit failures early in the 21st century (Enron, Worldcom, Parmalat, etc.). Regulation to monitor professional and ethical standards has increased, leading audit firms to feel under even more financial pressure. In addition, the investor community is calling for greater insight and foresight from auditors. These challenges, coupled with the unlimited liability regime of auditors still applicable in many jurisdictions, are making audit firms and regulators nervous as to the systemic risk of another one of the Big 4 failing. And yet, the audit profession is in place to protect businesses, their wider stakeholder groups, including clients and investors, and society at large. Therefore, this book asks the important question about the profession's future and engages a broad readership in the discussion of audit failure and reform. Intended to help readers to get up to speed with the issues and possible solutions quickly, this book assists directors, investors, business people and regulators, especially those with a non-

financial background, to gain a greater understanding of the challenges and threats being faced by the audit profession, which in turn could disrupt the capital market and affect businesses across the globe. The book outlines the critical success factors needed for a sustainable audit profession.

Standard for Auditing Computer Applications, Second Edition

Modern Auditing and Assurance Services

The explosion of data analytics in the auditing profession demands a different kind of auditor. Auditing: A Practical Approach with Data Analytics prepares students for the rapidly changing demands of the auditing profession by meeting the data-driven requirements of today's workforce. Because no two audits are alike, this course uses a practical, case-based approach to help students develop professional judgement, think critically about the auditing process, and develop the decision-making skills necessary to perform a real-world audit. To further prepare students for the profession, this course integrates seamless exam review for successful completion of the CPA Exam.

Information Technology Auditing

Enron killed Arthur Andersen in 2002, leaving only Deloitte, EY, KPMG and PwC. Now the Big Four, with a total revenue of $127 billion, face major threats that need immediate attention. Count Down looks at today's model and proposes a new Big Audit, fit to serve the capital markets of the 21st century.

Practitioner's Guide to Business Impact Analysis

This second edition is thoroughly revised to take into account the new Hong Kong Standards on Quality Control, Auditing, Assurance and Related Services, and the numerous developments of a full range of auditing topics since the previous edition. A major feature of this book is that it boldly draws on economic theories to explain aspects of auditing. Certain general concepts which may be applicable in all aspects of an audit is discussed. Published by City University of Hong Kong Press. 香港城市大學出版社出版。

Auditing and Assurance

This book describes the concepts and methods of a discipline called design assurance, and reveals many nontechnical aspects that are necessary for getting the work done in an engineering department. It is helpful to engineers and their managers in understanding and using design assurance techniques.

Software Quality Assurance

Ethics and Auditing examines ethical challenges exposed by recent accounting and auditing 'lapses' through a study of interconnected moral, legal and accounting issues. The book aims to engage a broad readership in the discussion of audit

failure and reform. With its range of intellectual and practical perspectives, Ethics and Auditing provides critical analyses of auditor independence, conflicts of interest, self-regulation, the setting and enforcing of auditing standards, and ethics education.

Fraud Auditing Using CAATT

This textbook provides a comprehensive overview of international corporate reporting which enhances students' understanding of diversity and convergence in the field. The authors discuss the institutional and cultural context in which international corporate reporting has developed over the years as well as the global reach of IFRS Standards from the IASB throughout and beyond the European Union, into interest groups and emerging economies. Other key elements explored throughout the book include assurance through auditing and corporate governance, narrative reporting, strategic and corporate social responsibility, group accounting, current accounting issues and taxation in corporate reports. Indicative research examples show how the methods used in research papers may be understood and applied. Case studies outline short projects based on corporate cases, with related links to material on corporate websites. Helpful and reliable sources of information and data are identified through hyperlinks to accessible websites. End-of-chapter questions encourage discussion of the main issues. Throughout there is a focus on accountability and the information needs of stakeholders. This new edition of a classic text is fully revised and updated in order to remain essential reading for students of international accounting and corporate reporting globally. The book will be an invaluable resource for postgraduate taught programmes and final-year undergraduate courses in accounting, finance and business studies.

Principles of Auditing

Audit Effectiveness

This text offers a structured approach to principles of auditing using International Standards on Auditing as its basis. Written by a team of influential professional auditors with a wealth of teaching experience this book provides a real world perspective on current auditing practices with coverage of cutting edge developments and techniques.

Auditing, Loose-Leaf

In Audit Effectiveness, Dr Kamil Omoteso examines how information technology is changing the landscape for the audit profession as IT tools and techniques continue to be developed for auditors in the pursuit of quality, efficiency and effectiveness. In addition to shedding light on practical subjects such as audit automation, continuous online auditing and computer auditing, this book introduces some theory that helps explain the motivation for the use of new tools and techniques, and assists understanding of their impact on the quality of audit judgment. The book proposes a three-layered model - an integration of

contingency, socio-technical systems and structuration theories - for a comprehensive understanding of IT's impact on audit. The model advocates that the use of IT in audits is a function of certain contingent factors that determine an optimal mix of human skills and technological capabilities, which would lead to changes in the nature of auditors' roles and outputs and audit organisations' structures. Dr Omoteso puts forward an audit automation maturity model that can help audit firms/departments to understand their current level of IT integration and how to systematically enhance their capabilities with a view to meeting modern IT challenges - taking them from the position of mere 'followers of technology' to that of effective 'leaders of technology'. Audit Effectiveness is for anyone practising in auditing or accounting automation, as well as for those with an academic or research interest in the challenges posed by technological advances for auditors in particular, and for managers in general.

Principles of External Auditing

Audit and Assurance - Principles and Practices in Singapore (3rd Edition)

Hong Kong Auditing

Written by Steven Collings, winner of Accounting Technician of the Year at the British Accountancy Awards 2011, this book deals with the significant changes auditing has undergone in recent years, due in large part to well-publicised corporate disasters such as Enron and Parmalat, which have shaken the profession. In response, many countries have replaced pre-existing domestic standards with International Standards on Auditing (ISAs) in an attempt to ensure that auditors throughout the world apply the same level of standards during all audit assignments, and that audit quality remains consistent on a global basis. International Standards on Auditing are frequently updated to improve and clarify their application throughout the audit and accounting profession. They can be extremely complex and difficult to apply in real life situations. It is essential to apply the standards with sufficient rigor to enable an efficient audit to take place, to satisfy the regulators and ensure that the client receives and audit which is beneficial, cost effective, and which conforms to the prescribed framework; however, auditors are often criticised for failing to do so. Recognising that auditing is not always an exact science, and that in many cases the auditor is called upon to make a judgement in situations open to differing opinions, this book takes a practical and pragmatic approach to following International Standards on Auditing. Steve Collings looks at the full ISAs in their final form, as reissued following the IAASB 'Clarity Project', and give auditors guidance on how to interpret and apply them in real life situations. Each redrafted or rewritten ISA is dealt with in a separate chapter, containing case studies and illustrative examples. The book also covers the regulatory framework of auditing and gives a summary of the five ethical standards applicable to auditors, as mapped by the IAASB. Detailed appendices provide an overview of IFRS and IAS, illustrative audit tests and illustrative financial statements.

Audit and Assurance Essentials

The role of internal audit is changing. The Sarbanes-Oxley legislation in the US and the Combined Code for Corporate Governance in the UK focused on the need to demonstrate the active management of risks and report on this subject to shareholders. Boards of Directors are therefore increasingly requiring their Internal Audit functions to provide a much higher level of assurance in this regard. Phil Griffiths' Risk-Based Auditing explains the concepts and practice behind a risk-based approach to auditing. He explores the changing environment in both the private and public sectors and the associated legislation and guidance. The book then provides a blueprint for refocusing the internal audit role to embrace risk and to help plan, market, undertake and report a risk-based audit. The text includes a detailed risk-based audit toolkit with 14 sections of tools, techniques and information to enable a risk-based approach to be adopted. This is an essential guide for internal and external auditors seeking to manage the realities of the audit function in the turbulent and fast-changing business environment that has emerged since the end of the last century.

Yellow Book: Government Auditing Standards

Do you perform engagements in accordance with generally accepted government auditing standards (GAGAS) as presented in the Yellow Book? This book provides an excellent baseline of information for accountants to better understand governmental auditing foundations, ethics, general audit standards, financial audit standards, attestation engagement standards, and fieldwork and reporting standards for performance audits. It is essential that all auditors planning and conducting audits in accordance with GAGAS understand and discern these concepts and standards in executing their responsibilities. In addition to a chapter covering the key points in a Uniform Guidance compliance audit, this book also includes content from AICPA Guide Government Auditing Standards and Single Audits related to a Uniform Guidance compliance audit, including appendixes for example auditor's reports and sampling guidance. This book will prepare you to do the following: Identify the types of engagements that are performed under Government Auditing Standards. Recognize Yellow Book requirements related to independence, peer review, and more. Identify the additional requirements for performing a financial audit under GAGAS. Recognize the additional GAGAS reporting requirements for financial audits. Recall the requirements for performing attestation engagements and performance audits under the Yellow Book.

Lean Auditing

On 1 May 2006, the Auditing and Assurance Standards Board (AUASB) introduced a series of new legally enforceable Australian Auditing Standards (ASAs), effective 1 July 2006. Corporate collapses over the last five years, and subsequent criticisms of the audit role, have necessitated a review of the existing auditing standards to ensure audit quality, return stakeholder confidence in the reputation of the audit process, and reinstate to the profession the core audit qualities of reliability, transparency, trust and integrity. Modern Auditing and Assurance Services 3rd edition reflects the latest developments in the profession, detailing the audit

procedures under the 35 legally enforceable ASAs. Further, this edition has been thoroughly revised to present a current coverage of the auditing environment: the increased focus on professional ethics and ethical competence, governance and professional independence, changes in legal liability for the audit profession, local and international regulatory developments, whilst continuing to provide a thorough analysis of contemporary audit practice as well as significant consideration of assurance services beyond the traditional audit. NEW TO THIS EDITION Inclusion and explanation of the requirements under the new legally enforceable Australian Auditing Standards (ASAs). These standards are closely aligned with international auditing standards, which are also included in the text for courses that offer an international perspective. The new Code of Ethics for Professional Accountants released by the Accounting Professional and Ethical Standards Board (APESB) is thoroughly discussed and integrated with auditors' legal requirements. Increased coverage of audit independence and legal liability, with reference to the most recent legislative changes, including the Corporate Law Economic Reform Program (Audit Reform and Corporate Disclosure) Act 2004. Full incorporation of the business risk approach to auditing, as reflected in the revised standards on audit risk, as well as significantly expanded consideration of the importance and requirements on auditors to consider fraud in planning the audit. Substantial revision to 'Professional Environment' vignettes throughout the text. These chapter vignettes present relevant, topical audit issues and/or events that contextualise the audit processes presented in the chapter within the business world. A clear but in depth approach to learning the latest development in auditing and assurance with a sharpened focus in chapter 1 and a streamlined chapter 16 on the role of audit in enterprise governance integrated into Part 5 as the final chapter. Succinct summary of audit procedures at the beginning of each transaction cycle to highlight the most importance procedures and key risks in each cycle. FEATURES Professional Statements at the beginning of each chapter state the Australian and International Audit Standards relevant to the chapter. Professional Environment vignettes apply audit events and processes to real business experiences - ideal for developing an appreciation of the professional environment of auditing both locally and globally. Learning Checks, positioned at the end of major sections in the chapter, provide a succinct listing of the key audit issues and processes that the student must know before they proceed further. End-of-chapter exercises and problems have been revised. The majority of the Review Questions and Professional Application Questions are new and drawn from Australian and international professional bodies. Multiple Choice questions at the end of each chapter with correct answers. ABOUT THE AUTHORS Philomena Leung (PhD, M.Acc, F.C.P.A., F.C.C.A., M.I.I.A., A.C.I.S.) is Professor and Head of the School of Accounting, Economics and Finance at Deakin University, Melbourne. She has over 27 years of extensive teaching experience at tertiary and postgraduate levels; specialising in auditing, ethics and corporate governance. Philomena's PhD in Accounting Ethics and her Big Four auditing experience from Hong Kong also provide an insight into issues relevant to the accounting and auditing profession. Philomena has written for a number of academic and professional journals in the areas of auditing, corporate governance, ethics, internal auditing and accounting education. She is also a recipient of a number of research grants and has led / co-authored many research projects in the areas of auditing. Philomena has spoken at many conferences and seminars and is a well sought after speaker in national and international forums and media interviews. She has taken an active role in

supporting the development and the reshaping of the profession in Australia and internationally. Paul Coram is a Senior Lecturer in the Department of Accounting and Business Information Systems at the University of Melbourne. He worked as an auditor and became a Chartered Accountant with one of the Big Five firms in Australia, also gaining work experience as an auditor in London. He has an active involvement with the Institute of Chartered Accountants, including acting as a facilitator in the new CA Program, as well as being a member of the Professional Standards Committee. Paul has postgraduate qualifications in education and has lectured at the University of South Australia and in his current position at UWA. He also has a Master of Accounting, which involved a significant research dissertation into the area of audit quality. He has presented his research at a number of local and international conferences. Currently his primary research interest relates to the behavioural effects on users arising from the provision of different levels of assurance services. Dr. Barry J. Cooper is Professor of Accounting Education at RMIT University. After gaining experience as an auditor, Professor Cooper joined RMIT University in 1972 where he taught auditing and financial accounting. In 1987, he joined the Hong Kong Polytechnic as Head of the Department of Accountancy for four years. After returning to Melbourne, Professor Cooper was appointed Head of Accountancy at RMIT University until late 1997, when he took leave and joined CPA Australia, as National Director - Member Services. During his time at CPA Australia, Professor Cooper was responsible for the operations of the CPA Divisions throughout Australia and Asia and also for the CPA's continuing professional development business. He returned to RMIT University in December 2000, where he now teaches and researches in the areas of auditing and professional ethics.

Interpretation and Application of International Standards on Auditing

Auditing has been a subject of some controversy, and there have been repeated attempts at reforming its practice globally. This comprehensive companion surveys the state of the discipline, including emerging and cutting-edge trends. It covers the most important and controversial issues, including auditing ethics, auditor independence, social and environmental accounting as well as the future of the field. This handbook is vital reading for legislators, regulators, professionals, commentators, students and researchers involved with auditing and accounting. The collection will also prove an ideal starting place for researchers from other fields looking to break into this vital subject.

The Big Four and the Development of the Accounting Profession in China

Software Quality Assurance: Integrating Testing, Security, and Audit focuses on the importance of software quality and security. It defines various types of testing, recognizes factors that propose value to software quality, and provides theoretical and real-world scenarios that offer value and contribute quality to projects and applications. The p

Intermediate Financial Reporting

Over the years auditing has developed into a specialised function with complex ethical, legal and economic implications. The role of auditors in providing credibility is even more important in a society like Hong Kong, which relies heavily on its reputation as an international financial and business centre. The financial crises and accounting scandals reported in recent years, which led to economic meltdowns and massive loss in capital resources across the globe, highlights the vital role of auditors as gatekeepers and the importance of high quality auditing in ensuring corporate transparency and honest financial reporting. The third edition is thoroughly revised to take into account the new Companies Ordinance (Chapter 622, effective 2014) and Hong Kong Standards on Quality Control, Auditing, Assurance and Related Services (updated June 2014), and numerous developments of a full range of auditing topics since the previous edition, including: Auditors legal duties and liabilities Auditor quality Auditors ethical behaviour Corporate governance Statistical sampling Pitfalls in computerisation of accounting services Use of computer-assisted-audit-techniques (CAATs) Audit reporting Auditing standards Along with recent development of the profession and cutting-edge research findings, this book boldly draws on economic theories to explain aspects of auditing. Certain economic concepts that are applicable to all aspects of an audit are addressed for students and practitioners alike. By utilising graphics, tables and intriguing cases, this book will serve as a useful companion for accounting and legal practitioners. This is also a textbook for students preparing for university studies, practical training and professional accounting examinations. At the end of each chapter, there are dozens of exercises, cases and discussion questions for the benefits of teachers, students and life-long learners. Published by City University of Hong Kong Press 香港城市大學出版社出版

Quality Auditing in Construction Projects

Internal auditors must know many concepts, techniques, control frameworks, and remain knowledgeable despite the many changes occurring in the marketplace and their profession. This easy to use reference makes this process easier and ensures auditors can obtain needed information quickly and accurately. This book consists of 100 topics, concepts, tips, tools and techniques that relate to how internal auditors interact with internal constitutencies and addresses a variety of technical and non-technical subjects. Non-auditors have an easy-to-use guide that increases their understanding of what internal auditors do and how, making it easier for them to partner with them more effectively.

Risk-Based Auditing

Focusing on auditing as a judgment process, this unique textbook helps readers strike the balance between understanding auditing theory and how an audit plays out in reality. The only textbook to provide complete coverage of both the International Auditing and Assurance Standards Board and the Public Company Accounting Oversight Board, Auditing reflects the contemporary evolution of the audit process. New additions to the book include expert updates on key topics, such as the audit of accounting estimates, group audit, and the Integrated Audit. Supplemented by extra on-line resources, students using this established text will be well-equipped to be effective auditors and to understand the role of auditing in

the business world.

Modern Auditing and Assurance Services, Google eBook

An accessible beginner's guide to the fundamentals ofaudit and assurance Audit and assurance is a basic and vital aspect of the financialworld and a key element of all professional accountancy programs.Whereas professional training on the topic frequently immersesstudents in too much detail while glossing the basics, this bookbegins with the fundamentals and expands to cover the details in amore measured way. With practical examples and end-of-chapterexamples, External Audit and Assurance Essentials breaksdown a difficult and challenging field of professionalaccounting.

International Corporate Reporting

Provide today's learners with a solid understanding of how to audit accounting information systems with the innovative INFORMATION TECHNOLOGY AUDITING, 4E. New and expanded coverage of enterprise systems and fraud and fraud detection topics, such as continuous online auditing, help learners focus on the key topics they need for future success. Readers gain a strong background in traditional auditing, as well as a complete understanding of auditing today's accounting information systems in the contemporary business world. Important Notice: Media content referenced within the product description or the product text may not be available in the ebook version.

Count Down

Modern Auditing and Assurance Services 5th edition has been thoroughly updated in accordance with the Clarity Auditing Standards and presents a current and thorough coverage of audit and assurance services. The increased focus on contemporary audit practice - including professional ethics and ethical competence, governance and professional independence, and changes in legal liability for the audit profession - will equip students with the necessary knowledge and skills required by the profession.

Hong Kong Auditing

Leading the Internal Audit Function

Hong Kong Auditing

A Standard for Auditing Computer Applications is a dynamic new resource for evaluating all aspects of automated business systems and systems environments. At the heart of A Standard for Auditing Computer Applications system is a set of customizable workpapers that provide blow-by-blow coverage of all phases of the IT audit process for traditional mainframe, distributed processing, and client/server environments. A Standard for Auditing Computer Applications was developed by

Marty Krist, an acknowledged and respected expert in IT auditing. Drawing upon his more than twenty years of auditing experience with leading enterprise organizations, worldwide, Marty walks you step-by-step through the audit process for system environments and specific applications and utilities. He clearly spells out what you need to look for and where to look for it, and he provides expert advice and guidance on how to successfully address a problem when you find one. When you order A Standard for Auditing Computer Applications, you receive a powerful package containing all the forms, checklists, and templates you'll ever need to conduct successful audits on an easy to use CD-ROM. Designed to function as a handy, on-the-job resource, the book follows a concise, quick-access format. It begins with an overview of the general issues inherent in any IT review. This is followed by a comprehensive review of the audit planning process. The remainder of the book provides you with detailed, point-by-point breakdowns along with proven tools for: evaluating systems environments-covers all the bases, including IT administration, security, backup and recovery planning, systems development, and more Evaluating existing controls for determining hardware and software reliability Assessing the new system development process Evaluating all aspects of individual applications, from I/O, processing and logical and physical security to documentation, training, and programmed procedures Assessing specific applications and utilities, including e-mail, groupware, finance and accounting applications, CAD, R&D, production applications, and more

ROMANCE ACTION & ADVENTURE MYSTERY & THRILLER BIOGRAPHIES & HISTORY CHILDREN'S YOUNG ADULT FANTASY HISTORICAL FICTION HORROR LITERARY FICTION NON-FICTION SCIENCE FICTION