



Principles of External Auditing

Brenda Porter, David Hatherly, Jon Simon

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This book provides a comprehensive and exacting introduction to the principles and practice of external auditing. It 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.

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