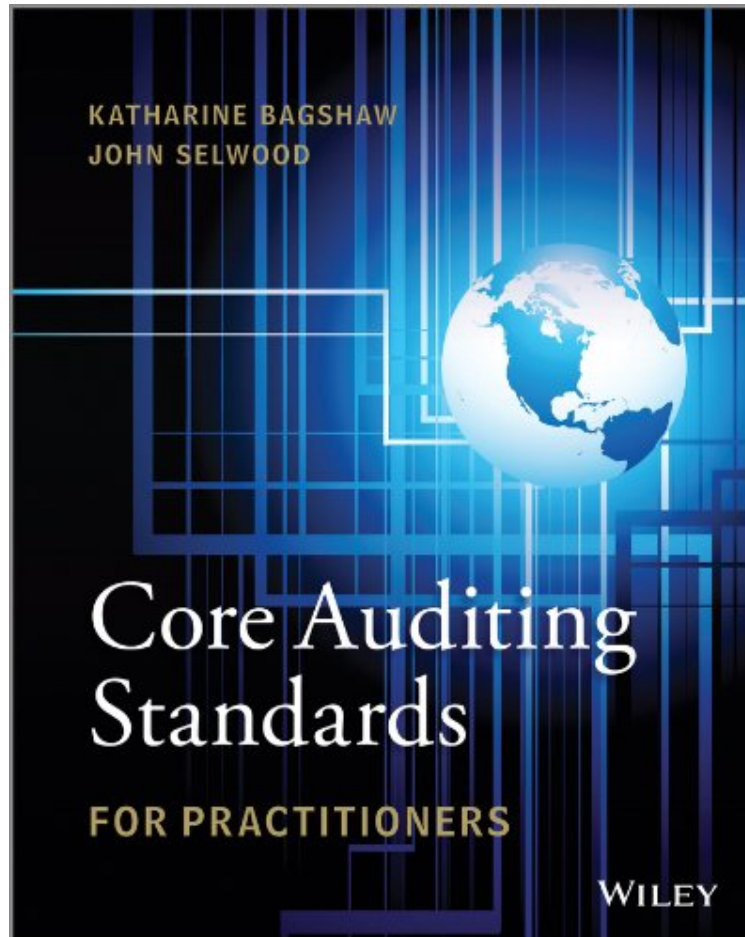


## Core Auditing Standards for Practitioners

*Katharine Bagshaw, John Selwood*  
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**Katharine Bagshaw, John Selwood : Core Auditing Standards for Practitioners** before purchasing it in order to gauge whether or not it would be worth my time, and all praised Core Auditing Standards for Practitioners:

The only book on the market specifically designed to help audit staff stay ahead of inspectors This comprehensive, practical, and theoretical guide covers the key ISAs that underpin audit methodologies and the recently revised ISAs that cause practitioners the most concern. It is designed to enhance auditors' understanding of critical ISAs, reducing their dependence on methodologies to mediate and explain ISA requirements. Using plenty of examples, the book helps audit staff learn to tailor audit methodologies and remove redundancies, as well as form high-quality judgments with a thorough grounding in ISA to serve in discussions with file reviewers and audit inspectors. Features practical examples that appeal to auditors with technical responsibilities Covers key topics such as smaller audits, management override of controls, documenting judgments, and dealing with accounting estimates and written presentations Ideal for practitioners in companies and accounting firms, as well as auditing students Includes access to a companion

website with constantly updating ISAs and case studies. Mixing theory with practical examples, *Core Auditing Standards for Practitioners* provides experienced audit staff with key ISA-related information they need to succeed.

From the Back Cover *Core Auditing Standards for Practitioners* is a highly practical guide to the key ISAs that practitioners really need to understand in order to perform efficient and profitable audits, along with the recently revised ISAs that cause practitioners most concern. These ISAs are the ones that underpin audit methodologies and the ones that audit inspectors regularly pick auditors up on; this guide looks at what regulators around the world have to say about them. Understanding the rationale for these ISAs, and how they fit together, are what practitioners need to do to make sure that their processes, procedures and documentation are as lean as they can be. This guide will enable practitioners to tailor methodologies confidently by removing redundancies and inefficiencies whilst maintaining full compliance with the standards. Key features include: Notes on observations on compliance with the relevant ISAs by several different regulators; Numerous down-to-earth illustrations of the application of the more complex ISA requirements; Practical guidance on what standards say, and the issues practitioners experience in applying them, to enable practitioners to form high-quality, robust and independent judgements with a thorough grounding in the ISAs to serve in discussions with file reviewers and audit inspectors. The many practical examples will appeal to auditors with technical responsibilities within smaller and medium-sized firms – particularly those who have responsibility for audit methodologies – as well as to practitioners with overall responsibility for the conduct of audits. Additional coverage is given to topics including smaller audits, the effect of dominant owner-managers and management override of controls, documenting audit judgements, and dealing with accounting estimates and written representations.