

Third Edition

PRINCIPLES OF AUDITING

An Introduction to International
Standards of Auditing

Rick Hayes
Philip Wallage
Hans Gortemaker

Solutions Manual

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**Rick Hayes, Philip Wallage, Hans
Gortemaker**



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Principles of International Auditing and Assurance Rick Hayes, Peter Eimers, Philip Wallage, 2021-01-20 The first textbook based upon International Standards on Auditing ISAs this fully revised and updated fourth edition presents a structured approach to auditing principles using ISAs as its basis The International Standards on Auditing are now widely regarded as the global benchmark for auditing standards and as such an important audit quality indicator This book describes the developments and practical use of all ISAs as well as significant national standards in different countries The new edition has been updated in line with International Standards and presents a truly International perspective The book provides students with a real world perspective as close to current auditing practice and thinking as possible Key features Structure of the book following the four phases of the audit process Coverage of the latest auditing insights including technology and automated tools techniques data analytics Updates of the most recent auditing assurance standards including ISA 315 and 540 Highlighting the broader range of assurance engagements Practice exam style questions with end of chapter answers

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