

# Principles of Auditing: An Introduction to International Standards on Auditing

By Rick Hayes, Philip Wallage, Hans Gortemaker

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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.

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- Sales Rank: #1620575 in eBooks
- Published on: 2014-06-26
- Released on: 2014-06-26
- Format: Kindle eBook

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### **Editorial Review**

From the Back Cover

### **Principles of Auditing**

### **An Introduction to International Standards on Auditing**

### **Third Edition**

### **Rick Hayes, Philip Wallage, Hans Görtemaker**

The first text based upon International Standards on Auditing (ISAs), this fully revised and updated third 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.

This book describes the development and practical use of all ISAs, as well as significant national standards in different countries. This new edition has been comprehensively 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:**

- Practice exam-style questions with end-of-chapter answers
- Key terms are highlighted in the text and defined in the glossary
- Figures, charts and tables clearly illustrate concepts
- ‘Concept and a company’ places concepts in the context of real world examples, with discussion questions and references

**Professor Rick Hayes** is Professor of Accounting at California State University at Los Angeles, and is the author of numerous books on accounting

**Professor Philip Wallage** is a Partner at KPMG, Amsterdam, and Professor of Auditing at the University of Amsterdam

**Professor Hans Görtemaker** is Professor of Auditing/Assurance at Erasmus University, member of several supervisory boards, and the chairman/member/advisor of numerous audit committees

## **Users Review**

**From reader reviews:**

**Lori Johnson:**

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**John Ward:**

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