

Interpretation and Application of International Standards on Auditing (Wiley Regulatory Reporting)

By Steven Collings

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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 an 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.

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Editorial Review

From the Inside Flap

"Steve Collings has written the definitive guide to the auditing standards. I cannot recommend this book highly enough. It should be on the desk of all auditors."

Clare Finch, author of *A Student's Guide to International Financial Reporting Standards*

"An excellent book packed full of examples allowing the user to apply the standards to practical situations, so often overlooked by many other technical manuals on auditing. Clearly written with the user in mind an invaluable aid to any practitioner engaged in auditing."

Les Leavitt FCCA, Director, LWA Chartered Certified Accountants and Statutory Auditors.

"...the most comprehensive book on International Auditing Standards that I have seen. It is written in an accessible and easy to read style with straightforward explanations and clear examples. It is a 'must have' for any practitioner who deals with audit."

Annette Smyth, MAAT ACCA

"A well-researched and accessible guide. The ISAs may well have been clarified, but in this risky, often complex and surprisingly subtle field, practitioners need a straight-talking handbook. You will turn to the appendices time and time again. Keep it by your side."

Caroline Fox, BAACA

From the Back Cover

In recent years auditing has undergone significant changes, 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.

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About the Author

Steven Collings FMAAT FCCA is the Audit and Technical Director at Leavitt Walmsley Associates Limited, Manchester, UK. He specialises in auditing and financial reporting issues and has been writing professionally for several years. He is a partner in the website AccountancyStudents.co.uk, which caters for student accountants of all professional bodies, and writes extensively for AccountingWEB.co.uk on financial reporting and auditing issues. Steven lectures on all aspects of financial reporting and auditing issues and regularly speaks at events held for accountants in practice. Some examples of Steven's articles can be found on the book's companion website www.wiley.com/go/Collings

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