
Contents

<i>Acknowledgements</i>	vi
<i>Preface</i>	vii
Part One Study chapters	1
1 Why are auditors needed?	3
2 An overview of the postulates and concepts of auditing	22
3 The meaning and importance of auditor independence, factors affecting independence and measures to attain it	42
4 Audit regulation	73
5 The risk-based approach to audit:, audit judgement	118
6 The search for evidence explained	154
7 Systems work: basic ideas	173
8 Internal audit	221
9 Controls in computer systems; substantive testing; computer assisted audit techniques	243
10 Sampling and materiality	304
11 Final work: general principles; analytical review of financial statements; fixed assets and debtors	329
12 Final work: specific problems related to stocks and long-term contracts and trade creditors	386
13 Final review: post balance sheet period, contingencies, letter of representation, audit of groups	433
14 The auditor's report	457
15 Fraud and going concern	489
16 The audit expectations gap; corporate governance	515
17 The auditor and liability under the law	543
18 The radical critique of auditing	567
19 The response of the auditing profession to the radical critique of auditing	591
20 Examination hints and final remarks	613
Part Two Examination questions and answers	617
Examination questions	619
Suggested solutions to examination questions	626
<i>Table of cases</i>	646
<i>Index of cases</i>	647
<i>Index</i>	649