

SPENDIA PORTER, JOHN SIMON
& DAVID HATHERLY

Principles of External Auditing



third edition

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Principles of External Auditing Brenda Porter, Jon Simon, David Hatherly, 2014-03-03 Principles of External Auditing has become established as one of the leading textbooks for students studying auditing Striking a careful balance between theory and practice the book describes and explains in non technical language the nature of the audit function and the principles of the audit process The book covers international auditing and accounting standards and relevant statute and case law It explains the fundamental concepts of auditing and takes the reader through the various stages of the audit process It also discusses topical aspects of auditing such as legal liability audit risk quality control and the impact of information technology Brenda Porter is currently visiting Professor at Exeter University and Chulalongkorn University Bangkok *Principles of External Auditing. 3rd Ed (EWU-0152)*. Porter, 2008

The Oxford Handbook of Corporate Governance Mike Wright, Donald Siegel, Kevin Keasey, Igor Filatotchev, 2013-03-28 The behavior of managers such as the rewards they obtain for poor performance the role of boards of directors in monitoring managers and the regulatory framework covering the corporate governance mechanisms that are put in place to ensure managers accountability to shareholder and other stakeholders has been the subject of extensive media and policy scrutiny in light of the financial crisis of the early 2000s However corporate governance covers a much broader set of issues which requires detailed assessment as a central issue of concern to business and society Critiques of traditional governance research based on agency theory have noted its under contextualized nature and its inability to compare accurately and explain the diversity of corporate governance arrangements across different institutional contexts The Oxford Handbook of Corporate Governance aims at closing these theoretical and empirical gaps It considers corporate governance issues at multiple levels of analysis the individual manager firms institutions industries and nations and presents international evidence to reflect the wide variety of perspectives In analyzing the effects of corporate governance on performance a variety of indicators are considered such as accounting profit economic profit productivity growth market share proxies for environmental and social performance such as diversity and other aspects of corporate social responsibility and of course share price effects In addition to providing a high level review and analysis of the existing literature each chapter develops an agenda for further research on a specific aspect of corporate governance This Handbook constitutes the definitive source of academic research on corporate governance synthesizing studies from economics strategy international business organizational behavior entrepreneurship business ethics accounting finance and law

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