



Principles of External Auditing

Brenda Porter, Jon Simon, David Hatherly

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The 2nd edition of Principles of External Auditing provides a comprehensive introduction to the principles and practice of external auditing in the UK. It describes and explains, in non-technical language, the nature of the audit function and the principles of the audit process.

It covers UK and International auditing standards and relevant statute and case law and 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. This new edition has been thoroughly updated throughout to include new processes and regulations, new legislation and changing practices. It also includes new sections on: environmental audit, internal audit, the expectations gap and knowledge of the business and uses the UK and International Auditing Standards.

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