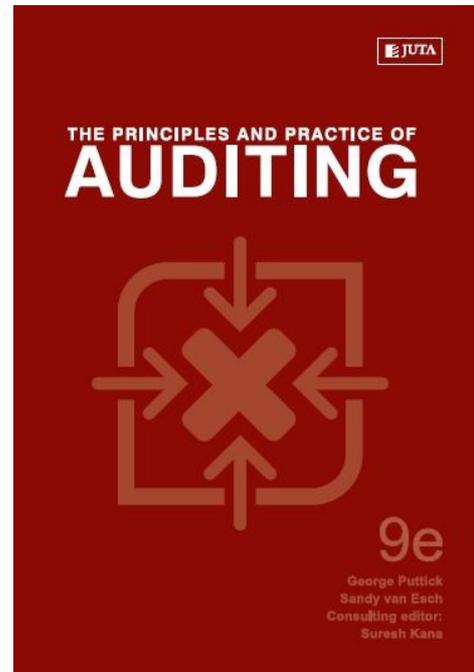


Principles & Practice of Auditing

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About this Publication:

The ninth edition of this standard reference for students and practitioners has been completely revised and restructured in line with recent far-reaching global and local changes in the auditing profession.

The new edition includes a focus on:

- the new Auditing Profession Act No. 26 of 2005, effective from 1 April 2006, including reportable irregularities, new accreditation model and practice review
- corporate law amendments to the Companies Act (up to October 2006)
- the South African Institute of Chartered Accountants (SAICA) revised Code of Professional Conduct, effective from 30 June 2006
- IFAC, the International Audit and Assurance Board (IAASB) and the International Accounting Standards Board (IASB), relationships with SAICA and the Independent Regulatory Board for Auditors (IRBA)
- current developments in the profession in South Africa and the impact of global changes, such as the Sarbanes Oxley Act and the establishment of the PCAOB (US) and IFAC Public Oversight Body (PIOB)
- the adoption of International Engagement Standards (IES) by the Public Accountants' and Auditors' Board (PAAB) (applicable to all auditors in South Africa)
- auditing and reporting on financial statements prepared in accordance with an acceptable financial reporting framework
- revisions to the IES and South African Practice Statements (SAAPS), to December 2006, inter alia:
 - quality control standards: ISQC 1 and ISA 220 (revised)
 - ISA 240 (revised) – the auditor's responsibility to consider fraud in an audit of financial statements
 - revised ISAs: ISA 210, 230, 300, 315, 330, 540, 600; ISA 700, 701, 800, 705 and 706 and conforming amendments to ISA: 200, 210, 560 and 710
 - reviews of interim financial information ISRE 2410; SAAPS 1, 2, 3, 4 and 1100

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Section 3: Audit testing methodology

Section 4: Audit of classes of transactions and balances

Section 5: Completing the audit, reporting and other assurance services

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Of Interest and Benefit to:

- Undergraduate students studying auditing at all higher education institutions for their CTA examinations
- Postgraduate students studying auditing courses in preparation for their PPE examinations
- Chartered accountants and registered auditors, including practitioners and audit professionals, from trainee accountants to senior partners
- Internal and external auditors
- Senior financial personnel in a business concerned with corporate governance and responsibility for risk management and internal controls