

MMPA 510: Auditing

View Online



Arens, Alvin A., et al. Auditing Assurance Services and Ethics in Australia: An Integrated Approach. 10th edition, Pearson Australia, 2016,
<https://ebookcentral.proquest.com/lib/vuw/detail.action?docID=5220600>.

Audit in a New Light | CPA Australia.

https://www.cpaaustralia.com.au/audiocast/audit-in-a-new-light?utm_source=shortlink&utm_medium=print&utm_content=/auditfuture&utm_campaign=shortlink-auditfuture.

Auditing Standards.

https://xrb.govt.nz/Site/Auditing_Assurance_Standards/Current_Standards/Auditing_Standards/default.aspx.

Audit's Great Expectation Gap. acuitymag.com,

<https://acuity.partica.online/acuity/august-september-2019/expertise/audits-great-expectation-gap>.

Czerney, K., et al. Does Auditor Explanatory Language in Unqualified Audit Reports Indicate Increased Financial Misstatement Risk? | The Accounting Review.

<http://aaajournals.org/doi/10.2308/accr-50836?code=aaan-site>.

Feng, NC. 'Economic Consequences of Going Concern Audit Opinions in Nonprofit Charitable Organizations'. Journal of Governmental & Non Profit Accounting, 2014,

<http://search.ebscohost.com/login.aspx?direct=true&db=bah&AN=100142880&site=ehost-live>.

Harnessing Technology for Better Outcomes for Auditor and Client. INTHEBLACK, 1 Aug. 2019,

<https://www.intheblack.com/articles/2019/08/01/better-outcomes-for-auditor-and-client>.

Head, Beverley. The Era of the Cyber Resilient CFO. acuitymag.com,

<https://acuity.partica.online/acuity/august-september-2019/insight/the-era-of-the-cyber-resilient-cfo>.

Houghton, Keith A., et al. 'Materiality in the Context of Audit: The Real Expectations Gap'. Managerial Auditing Journal, vol. 26, no. 6, Jan. 2011, pp. 482–500,

<https://doi.org/10.1108/02686901111142549>.

Law, Philip. 'Auditors' Perceptions of Reasonable Assurance in Audit Work and the Effectiveness of the Audit Risk Model'. Asian Review of Accounting, vol. 16, no. 2, July 2008, pp. 160–78, <https://doi.org/10.1108/13217340810889951>.

Messier, William F, JrMartinov-Bennie, NonnaEilifsen, Aasmund. 'A Review and Integration of Empirical Research on Materiality: Two Decades Later'. Auditing, vol. 24, no. 2, pp. 153-87, <http://search.proquest.com/docview/216733793/53E7244945444062PQ/5?accountid=14782>.

New Rev Auditor Reporting Stds. https://xrb.govt.nz/Site/Auditing_Assurance_Standards/Current_Standards/New_Revised_Auditing_Stds.aspx.

Porter, Brenda, et al. 'The Audit Expectation-Performance Gap and Proposals for Reforming the External Audit Function (Chapter 18)'. Principles of External Auditing, 4th ed., John Wiley, 2014, pp. 783-842.

Pratt, Michael J., and Karen Van Peursem. 'Towards a Conceptual Framework for Auditing'. Accounting Education, vol. 2, no. 1, Mar. 1993, pp. 11-32, <https://doi.org/10.1080/09639289300000002>.

Professional & Ethical Standards. https://xrb.govt.nz/Site/Auditing_Assurance_Standards/Current_Standards/Professional_Ethical_Standards.aspx.

Roger Simnett FCPA: A Singular Career in Auditing and Assurance | INTHEBLACK. <https://www.intheblack.com/articles/2019/09/19/a-singular-career-in-auditing-and-assurance>.

Salterio, S., and L. Koonce. 'The Persuasiveness of Audit Evidence: The Case of Accounting Policy Decisions'. Accounting, Organizations and Society, vol. 22, no. 6, Aug. 1997, pp. 573-87, [https://doi.org/10.1016/S0361-3682\(97\)00002-0](https://doi.org/10.1016/S0361-3682(97)00002-0).

Smieliauskas, Wally, et al. 'A Proposal to Replace "True and Fair View" With "Acceptable Risk of Material Misstatement"'. Abacus, vol. 44, no. 3, Sept. 2008, pp. 225-50, <https://doi.org/10.1111/j.1467-6281.2008.00261.x>.

Tucker, James J. 'An Early Contribution of Kenneth W. Stringer: Development and Dissemination of the Audit Risk Model'. Accounting Horizons; Sarasota, Fla., vol. 3, no. 2, http://search.proquest.com/docview/1518463401?rfr_id=info%3Axri%2Fsid%3Aprimo.

Van Peursem, Karen, and Yi Chiann Chan. 'Forecasting New Zealand Corporate Failures 2001-10: Opportunity Lost?' Australian Accounting Review, vol. 24, no. 3, Sept. 2014, pp. 276-88, <https://doi.org/10.1111/auar.12029>.

XRB Au1 » XRB. <https://www.xrb.govt.nz/assurance-standards/auditing-standards/xrb-au1/>.