



## Reading list 2009–10

### 93 Auditing and assurance

The current edition of the subject guide is the 2008 edition. This reading list was last updated in May 2009. Any queries about this reading list should be directed to [externalstudy@lse.ac.uk](mailto:externalstudy@lse.ac.uk).

#### Essential reading

Gray, I. and S. Manson *The audit process*. (London: Thomson, 2008, ISA edition) fourth edition [ISBN 9781844806782].

Porter, B., J. Simon and D. Hatherly *Principles of external auditing*. (Chichester: John Wiley & Sons, 2008) third edition [ISBN 9780470018255].

You are also recommended to read:

Sherer, M. and S. Turley (eds) *Current issues in auditing*. (London: Paul Chapman Publishing, 1997) third edition [ISBN 9781853963650].

You should also obtain a set of either International Standards on Auditing (ISAs) (available to download free from [www.ifac.org/IAASB/Pronouncements.php#Standards](http://www.ifac.org/IAASB/Pronouncements.php#Standards)) or your own country's Auditing Standards (if you are not sure then check on [www.ifac.org/About/Membership.php](http://www.ifac.org/About/Membership.php) to find the name of your local accounting body and follow the links from there). In most countries, international and national standards are very similar, and in some cases international standards have been adopted in place of national standards.

#### Further reading and additional resources

You are strongly encouraged to keep up to date by reading the professional press in your country and internationally. In the UK, this includes magazines such as Accountancy ([www.accountancymagazine.com](http://www.accountancymagazine.com)) and newswires such as AccountingWeb ([www.accountingweb.co.uk](http://www.accountingweb.co.uk)) as well as other sources.

In addition, if you wish to delve more deeply into the subject then the following provides a critical review of the role of the auditor and the explosion of audit/assurance into other areas:

Power, M. *The audit society: rituals of verification*. (Oxford: Oxford University Press, 1999) second edition [ISBN 9780198289472].

A constant critic of the auditing profession in the UK has been Professor Prem Sikka, who runs a web site (<http://visar.csustan.edu/aaba/aaba.htm>) which contains material on auditing 'failures'. Use this sort of perspective to balance the views given in the more conventional sources.

In chapter 8 you are also recommended to read:

Flint, D. *Philosophy and principles of auditing*. (Basingstoke: Macmillan, 1988) [ISBN 9780333311165].