



The Principles and Practice of Auditing

George Puttick, S. D. Van Esch

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A standard reference for students and practitioners, this edition reflects recent, substantial changes affecting auditing in South Africa. The repercussions of the South African Institute of Chartered Accountants' 1993 decision to align its auditing standards with those of the International Federation of Accountants have been considered here. The text also covers the 16 South African auditing standards adopted by June 1997, and the 13 proposed standards which have been issued up to the same time. Also included in this edition are comprehensive coverage of the following: the Code of Corporate Practice Conduct (The King Report); meeting the financial reporting needs of the users financial statements; the audit of small entities; compilation engagements; changes to the auditing profession's Code of Professional Conduct; and public sector auditing. This text also retains information and discussion on other issues and so can be used as a source for: practitioners, from new appointee to senior partner; internal and external auditors; students studying auditing or accounting at higher education institutions; CTAs and chartered accountants; and senior financial personnel in medium and large business and industrial enterprises.

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