Statistical Auditing: Reviews, Concepts and Problems

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Statistical Auditing Review Concepts And Problems

Günter Bamberg, Klaus Spremann

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Statistical Auditing Andrew D. Bailey,1981 Solutions Manual to Accompany Statistical Auditing Andrew D. Hong Kong Auditing Ferdinand A. GUL, 2007-07-01 This second edition is thoroughly revised to take into Bailev, 1981 account the new Hong Kong Standards on Quality Control Auditing Assurance and Related Services and the numerous developments of a full range of auditing topics since the previous edition A major feature of this book is that it boldly draws on economic theories to explain aspects of auditing Certain general concepts which may be applicable in all aspects of an audit is discussed Published by City University of Hong Kong Press NATURE OF THE AUDIT Dr.R.L. Ladda. **Theory, Information, and Incentives** Günter Bamberg, Klaus Spremann, 2012-12-06 Agency Theory is a new branch of economics which focusses on the roles of information and of incentives when individuals cooperate with respect to the utilisation of resources Basic approaches are coming from microeco nomic theory as well as from risk analysis Among the broad variety of ap plications are the many designs of contractual arrangements organizations and institutions as well as the manifold aspects of the separation of ownership and control so fundamental for business finance After some twenty years of intensive research in the field of information economics it might be timely to present the most basic issues questions models and applications This volume Agency Theory Information and Incentives offers introductory surveys as well as results of individual rese arch that seem to shape that field of information economics appropriately Some 30 authors were invited to present their subjects in such a way that students could easily become acquainted with the main ideas of information economics So the aim of Agency Theory Information and Incentives is to introduce students at an intermediate level and to accompany their work in classes on microeconomics information economics organization management theory and business finance The topics selected form the eight sections of the book 1 Agency Theory and Risk Sharing 2 Information and Incentives 3 Capital Markets and Moral Hazard 4 Financial Contracting and Dividends 5 External Accounting and Auditing 6 Coordination in Groups 7 Property Rights and Fairness 8 Agency Costs Hong Kong Auditing Ferdinard A. GUL, Simon Fung, 2014-10-13 Over the years auditing has developed into a specialised function with complex ethical legal and economic implications The role of auditors in providing credibility is even more important in a society like Hong Kong which relies heavily on its reputation as an international financial and business centre. The financial crises and accounting scandals reported in recent years which led to economic meltdowns and massive loss in capital resources across the globe highlights the vital role of auditors as gatekeepers and the importance of high quality auditing in ensuring corporate transparency and honest financial reporting The third edition is thoroughly revised to take into account the new Companies Ordinance Chapter 622 effective 2014 and Hong Kong Standards on Quality Control Auditing Assurance and Related Services updated June 2014 and numerous developments of a full range of auditing topics since the previous edition including Auditors legal duties and liabilities Auditor quality Auditors ethical behaviour Corporate governance Statistical sampling Pitfalls in computerisation of

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