The Institute of Chartered Accountants in England and Wales

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Reflections on the Case for Audit Reform Krish Bhaskar, Rod Sellers, 2025-03-13 This is the final volume in a four book miniseries dealing with disruption in audit and financial reporting this last book focusing on the importance of developing the purpose and concept of auditing in a holistic rather than piecemeal way whilst reflecting on the case for audit reform It looks beyond current events and explores possible new entrants to the market the role of regulation versus professionalism developing a more prominent and reinvigorated auditing profession and how to meet wider stakeholder needs The authors key proposal for discussion is for the traditional passive audit to be replaced with a proactive style of audit where granular opinions forward looking analysis and sensitivity reviews can aid the reader of accounts to come to their own conclusions This book should act as a catalyst for radical thinking professionals students academics and company directors to influence future government reforms to meet societal needs in the twenty first century Contemporary Issues in Accounting Elaine Conway, Darren Byrne, 2018-06-01 The book explores the developing challenges and opportunities within the business and finance world which are likely to impact the accounting profession in the near future It outlines a number of approaches to ensure that the accountants of the future are equipped with a useful awareness of some of the key topic areas that are quickly becoming a reality and helps bridge the gap between academia and practice The chapters are standalone introductory pieces to provide useful pr cis of key topics and how they apply to the accounting profession in particular It aims to deliver key readings on hot topics not addressed in other texts which the accounting profession is tackling or are likely to tackle soon Hence the book provides accounting students and researchers a solid grounding in a broad range of highly relevant non technical accounting themes looking at the bigger environment in which future accountants will be operating involving considerations of strategic corporate governance issues and highlighting competences beyond the standard technical accounting skill sets

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