



Steve Collings's latest publication ['Interpretation and Application of International Standards on Auditing'](#) is an excellent guide to the IAASB Clarified ISAs. Steve has made this potentially dry subject very understandable and user-friendly.

As well as explaining the key objectives and requirements of the auditing standards (ISAs), the book contains excellent illustrations of the main applications of the ISAs, and useful examples of relevant practical techniques. Also included are: a summary of The Code of Ethics for Professional Accountants, an overview of financial reporting standards, suggested audit procedures and illustrative financial statements. This makes the book a one-stop-shop of constructive guidance on the key aspects of external auditing.

The book's practical nature means that it is an invaluable resource for auditors in practice. In my position as a lecturer on auditing topics, I would also recommend it to students attempting university or professional examinations which include external auditing on the syllabus.

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