

Bibliography

- ACCA. (2011). *Future of Financial Reporting in UK and Ireland*. Retrieved January 2014, from <http://www.accaglobal.com>
- Agarwal, S. (2015). Promoting Quality of Services Provided by ICAI Members through Quality Review Board. *The Chartered Accountant*, 64(5), 90–96.
- AICPA. (2008). IFAC Resources. Retrieved April 2014, from <http://www.ifrs.com>
- AICPA. (2012). SAS 122 (AU C 505): External Confirmations.
- AICPA. (2012). SAS 122 (AU C 620): Using the Work of Auditor’s Specialist.
- AICPA. (2012). SAS 122 (AU-C 200): Overall Objectives of the Independent Auditor and the Conduct of an Audit in Accordance with Generally Accepted Auditing Standards.
- AICPA. (2012). SAS 122 (AU-C 210): Terms of Engagement.
- AICPA. (2012). SAS 122 (AU-C 220): Quality Control for an Engagement Conducted in Accordance with Generally Accepted Auditing Standards.
- AICPA. (2012). SAS 122 (AU-C 230): Audit Documentation.
- AICPA. (2012). SAS 122 (AU-C 300): Planning an Audit.
- AICPA. (2012). SAS 122 (AU-C 500): Audit Evidence.
- AICPA. (2012). SAS 122 (AU-C 530): Audit Sampling.
- AICPA. (2012). SAS 122 (AU-C 540): Auditing Accounting Estimates, Including Fair Value Accounting Estimates, and Related Disclosures.
- AICPA. (2012). SAS 122 (AU-C 700): Forming an Opinion and Reporting on Financial Statements.
- AICPA. (2012). SQCS 8: A Firms System of Quality Control.
- AICPA. (2013). Code of Professional Conduct.
- AICPA. (2014). SAS 128 (AU C 610): Using the Work of Internal Auditors.
- AICPA. Continuing Professional Education. Retrieved from <http://www.aicpa.org>. Accessed on April 14, 2014.
- Akpom, U., & Dimpkah, Y. (2013). Determinants of Auditor Independence: A Comparison of the Perceptions of Auditors and Non-Auditors in Lagos, Nigeria. *Journal of Finance and Accountancy*, 14, 1–17.
- Bakshi, S. (2000). Professional Ethics – Back to Basics. *Management Accountant*, 35(7), 499–501.
- Bakshi, S. (2004). Safeguarding Auditors Independence: The Profession at the Crossroad. *Chartered Accountant*, 52(8), 821–826.

- Bazerman, M., & Lowenstein, G. (2002). Why Good Accountants Do Bad Audits. *Harvard Business Review*, 80(11), 96–102.
- Becker, C., Defond, M., Jiambalvo, J., & Subhramanyam, K. (1998). The Effect of Audit Quality on Earnings Management. *Contemporary Accounting Research*, 15(1), 1–24.
- Bhaskar, S. (2009). Public Company Accounting Oversight Board (PCAOB) in India. *Management Accountant*, 44(3), 194–195.
- Brewster, N. (2003). *Unaccountable: How the Accounting Profession Forfeited Public Trust*. New York, NY: Wiley.
- Carcello, J., & Nagy, A. (2008). Audit Firm Tenure and Fraudulent Financial Reporting. *Auditing: A Journal of Practice and Theory*, 23(2), 55–69.
- Casterella, J., Jensen, K., & Knechel, W. (2009). Is Self-Regulated Peer Review Effective at Signalling Audit Quality. *The Accounting Review*, 84(3), 713–735.
- Chakrabarti, A. (1996). Ethics in the Era of Scam. *Management Accountant*, 31(11), 806–812.
- Chauhan, M., & Gupta, S. (2007). Ethical Audit: Stakeholders Perspective. *Chartered Accountant*, 56(5), 751–767.
- Choi, J., Kim, C., Kim, J., & Zang, Y. (2010). Audit Office Size, Audit Quality and Audit Pricing. *Auditing: A Journal of Practice and Theory*, 29(1), 73–97.
- Chronbach, L. (1951). Coefficient Alpha and the Internal Structure of Tests. *Psychometrika*, 16(3), 297–334.
- Clickeman, P. (2009). *Called to Account: Fourteen Financial Frauds That Shaped American Accounting Profession*. London: Routledge.
- Copeland, J. (2005). Ethics as an Imperative. *Accounting Horizons*, 19(1), 35–43.
- Copley, P. (1991). The Association between Municipal Disclosure Practices and Audit Quality. *Journal of Accounting and Public Policy*, 10, 245–266.
- Crutchley, C., Jensen, M., & Marshall, B. (2007). Climate for Scandal: Corporate Environment That Contribute to Accounting Fraud. *The Financial Review*, 42, 53–73.
- Dastur, J. (1998). Inadequate Safeguards. *Chartered Accountant*, 47(1), 207–213.
- Defond, M., & Lennox, C. (2011). The Effect of SOX on Small Auditor Exists and Audit Quality. *Journal of Accounting and Economics*, 52, 21–40.
- Deis, D., & Giroux, G. (1992). Determinants of Audit Quality in the Public Sector. *The Accounting Review*, 67(3), 462–479.
- Duska, R., Duska, B., & Ragatz, J. (2011). *Accounting Ethics*. London: Wiley-Blackwell.
- Earley, C., & Kelly, P. (2004). A Note on Ethics Educational Interventions in an Undergraduate Auditing Course: Is There an Enron Effect. *Issues in Accounting Education*, 19(1), 53–71.
- FASB. (2010). *Conceptual Framework for Financial Reporting*. Statement of Financial Accounting Concept No. 8. Retrieved from <http://www.fasb.org>

- Fay, M., & Proschan, M. (2010). Wilcoxon–Mann–Whitney or t-Test? On Assumptions for Hypothesis Tests and Multiple Interpretations of Decision Rules. *Statistics Surveys*, 4, 1–39.
- Fearnley, S., Beattie, V., & Brandt, R. (2005). Auditor Independence and Audit Risk: A Re-conceptualization. *Journal of International Accounting Research*, 4(1), 39–71.
- Flood, J. (2015). *Wiley Practitioner's Guide to GAAS 2015: Covering All SASs, SSAEs, SSARs, PCAOB Auditing Standards and Interpretations*. Chichester & Canada: Wiley.
- Francis, J. (2004). What Do We Know about Audit Quality. *The British Accounting Review*, 36, 345–368.
- FRC. (2004). ISA (UK & Ireland) 610: Using the Work of an Expert.
- FRC. (2004). ISA (UK & Ireland) 500: Audit Evidence.
- FRC. (2009). ISA (UK & Ireland) 220: Quality Control for an Audit of Financial Statements.
- FRC. (2009). ISA (UK & Ireland) 200: Objectives and General Principles Governing an Audit of Financial Statements.
- FRC. (2010). ISA (UK & Ireland) 210: Agreeing the Terms of Audit Engagement.
- FRC. (2010). ISA (UK & Ireland) 230: Audit Documentation.
- FRC. (2010). ISA (UK & Ireland) 300: Planning an Audit of Financial Statements.
- FRC. (2010). ISA (UK & Ireland) 505: External Confirmations.
- FRC. (2010). ISA (UK & Ireland) 530: Audit Sampling.
- FRC. (2010). ISA (UK & Ireland) 540: Auditing Accounting Estimates.
- FRC. (2010). ISQC (UK & Ireland) 1: Quality Control for Firms That Perform Audits and Reviews of Financial Statements, and Other Assurance and Related Services Engagements.
- FRC. (2013). ISA (UK & Ireland) 610: Using the Work of Internal Auditors.
- FRC. (2013). ISA (UK & Ireland) 700: The Independent Auditors' Report on Financial Statements.
- FRC. (2014). UK Code of Corporate Governance.
- FRC. Audit Quality Review. Retrieved from <https://www.frc.org.uk>
- FRC. Professional Oversight. Retrieved from <https://www.frc.org.uk>
- Freier, D. (2010). *Compromised Work in the Public Accounting Profession: The Issue of Independence*. Good Work Project Report Series (35). Harvard University.
- Gerotra, S., & Baijal, M. (2002). Prominent Peer Review Practice around the Globe – Ensuring Quality Audit. *Chartered Accountant*, 51(1), 76–83.
- Ghaffari, F., Kyriacou, O., & Brennan, R. (2008). Exploring the Implementation of Ethics in UK Accounting Programs. *Issues in Accounting Education*, 23(2), 183–198.
- Giroux, G. (2008). What Went Wrong? Accounting Frauds and Lessons from Recent Scandals. *Social Research*, 75(4), 1205–1238.

Gowthrope, C., & Blake, J. (1998). *Ethical Issues in Accounting*. London: Routledge.

Gupta, K. (2005). *Contemporary Auditing*. New Delhi: Tata McGraw-Hill.

Hill, N., McEnroe, J., & Stevens, K. (2005). Auditor's Reactions to Sarbanes Oxley and PCAOB. *The CPA Journal – Special Auditing Issue – Innovations in Auditing*, 75(Innovations Supplement), 33–35.

Ho, N., Ong, B., & Seonsu, (1997). A Multicultural Comparison of Shopping Patterns among Asian Consumers. *Journal of Marketing Theory and Practice*, 5(1), 42–51.

Hodge, F. (2003). Investors' Perception of Earnings Quality, Auditor Independence and Usefulness of Audited Financial Information. *Accounting Horizons*, 17(Suppl.), 37–48.

ICAE & W. *Continuous Professional Development*. Retrieved from <http://www.icaew.com>

ICAI. (2008). SA-300: Planning an Audit of Financial Statements.

ICAI. (2008). SA-500: Audit Evidence.

ICAI. (2009). Code of Ethics.

ICAI. (2009). SA-230: Audit Documentation.

ICAI. (2009). SA-500: Audit Evidence.

ICAI. (2009). SA-530: Audit Sampling.

ICAI. (2009). Standard on Auditing (SA)-540: Auditing Accounting Estimates, Including Fair Value Accounting Estimates, and Related Disclosures.

ICAI. (2009). Standard on Quality Control (SQC) 1: Quality Control for Firms that Perform Audit and Reviews of Historical Financial Information, and Other Assurance and Related Service Engagements.

ICAI. (2010). SA-200: Overall Objectives of the Independent Auditor and the Conduct of an Audit in Accordance With Standards on Auditing.

ICAI. (2010). SA-210: Agreeing the Terms of Audit Engagement.

ICAI. (2010). SA-505: External Confirmations.

ICAI. (2010). SA-610: Using the Work of Internal Auditors.

ICAI. (2010). SA-620: Using the Work of an Auditors' Expert.

ICAI. (2011). SA-700: Forming an Opinion and Reporting on Financial Statements.

ICAI. *About Peer Review in India*. Retrieved from <http://www.icaei.org>

ICAI. *Framework for the Preparation and Presentation of Financial Statement in Accordance with Indian Accounting Standards*. Retrieved from <http://www.icaei.org>

IFAC. (2004). *A Framework for Audit Quality: Key Environments that Create Environment for Audit Quality*. Retrieved from <https://www.ifac.org>

IFAC. (2009). *International Standard on Quality Control (ISQC) 1: Quality Control for Firms That Perform Audits and Reviews of Financial Statements, and Other Assurance and Related Services Engagements*.

IFAC. *A Brief about IAASB*. Retrieved April 2014, from <http://www.ifac.org>

- IFAC. *A Brief about IAESBA*. Retrieved April 2014, from <http://www.ifac.org>
- IFAC. *A Brief about IPASASB*. Retrieved April 2014, from <http://www.ifac.org>
- IFAC. *About IFAC*. Retrieved April 2014, from <http://www.ifac.org>
- Institute of Chartered Accountants of England and Wales. Code of Ethics.
- International Financial Reporting Standards. (2013). IFRS 13: Fair Value Measurement.
- Jeong, S., & Rho, J. (2004). Big Six Auditors and Audit Quality: The Korean Evidence. *The International Journal of Accounting*, 29, 175–196.
- Jones, M. (2011). *Creative Accounting, Fraud and International Accounting Scandals*. New York, NY: Wiley.
- Kothari, C. (2010). *Research Methodology: Methods and Techniques*. New Delhi: New Age International Publishers.
- Koumbiadis, N., & Okpara, J. (2008). Ethics and Accounting Profession: An Exploratory Study of Accounting Students in Post Secondary Institutions. *International Review of Business Research Papers*, 4(5), 147–156.
- Lennox, C. (1999). Non-Audit Fees, Disclosure and Audit Quality. *The European Accounting Review*, 8(2), 239–252.
- Lin, J., & Hwang, M. (2010). Audit Quality, Corporate Governance and Earnings Management: A Meta Analysis. *International Journal of Accounting*, 14, 57–77.
- Malhotra, N., & Dash, S. (2011). *Marketing Research: An Applied Orientation*. Noida: Pearson Education Asia.
- Maloo, M. (1993). The Expectation Gap and Risk of Audit: Who to Blame for Escalating Insurance Cost. *Chartered Accountant*, 42(2), 74–78.
- Mann–Whitney U Test using SPSS Statistics. Retrieved from <https://statistics.laerd.com>
- Mayper, A., Pavur, R., Merino, B., & Hoops, W. (2005). The Impact of Accounting Education on Ethical Values: An Institutional Perspective. *Accounting and the Public Interest*, 5, 32–55.
- McPhail, K., & Walters, D. (2009). *Accounting and Business Ethics*. London: Routledge.
- Ministry of Corporate Affairs. (2011). *Indian Accounting Standards Converged with IFRS Notified*. Retrieved from <http://pib.nic.in>
- Ministry of Corporate Affairs. (2013). Companies Act, 2013.
- Mukherjee, S. (2000). Fight against Corruption by Accountants. *Management Accountant*, 35(7), 487–491.
- Narielvala, P. (1998). Code of Conduct for a Profession: A Torch to the Succeeding Generation. *Chartered Accountant*, 47(1), 153–161.
- PCAOB. Inspections. Retrieved from <http://pcaobus.org>. Accessed in April 2014.
- PCAOB. Rules Governing Statutory Auditors.
- Peterson, R. (1994). A Meta-Analysis of Chronbach's Co-efficient Alpha. *Journal of Consumer Research*, 21, 381–391.
- Roy, A. (2009). Forensic Accounting: A New Paradigm for Cranny Consulting. *Research Bulletin*, 32, 98–103.

- Roy, M., & Saha, S. (2016). A Conceptual Review on Select Standards on Auditing (SAs) in the Backdrop of Audit Activities in India. *International Journal of Management and Social Science*, 4(11), 41–49.
- Roy, M., & Saha, S. (2016). Audit Activities and Quality Control for Statutory Financial Audit: Empirical Evidences. *Journal of Poverty, Investment and Development*, 24, 59–67.
- Roy, M., & Saha, S. (2016). Conducting Statutory Financial Audit in India Using Audit Evidences: A Review of Select Standards on Auditing (SAs). *KAAV International Journal of Economics, Commerce and Business Management*, 3(3), 277–281.
- Roy, M., & Saha, S. (2016). Internal and External Factors Governing Quality of Statutory Financial Audit: A Perceptual Study. *International Journal of Research in Commerce and Management*, 6(11), 37–41.
- Roy, M., & Saha, S. (2016). Key Audit Issues Governing Quality of Audit: A Perceptual Study. *INSPIRA – Journal of Modern Management and Entrepreneurship*, 6(4), 147–154.
- Roy, M., & Saha, S. (2016). Relationship of Statutory Auditors' Competence and Independence with Audit Quality. *Vilakshan*, 13(1), 61–80.
- Saha, S. (2015). *Statutory Auditors' Objectivity in Corporate Accounting Scandal*. Saarbrücken: LAP Lambert Academic Publishing.
- Saha, S., & Roy, M. (2016). Exploring a Relationship between Quality Control Procedure and Select Input Factors for Statutory Financial Audit. *Research Journal of Finance and Accounting*, 7(11), 80–88.
- Saha, S., & Roy, M. (2016). Exploring Respondents' Perceptions on Audit Evidence: An Empirical Study. *Indian Journal of Accounting*, XLVIII(1), 30–42.
- Saha, S., & Roy, M. (2016). Framework of Audit Quality for Statutory Financial Audit: A Conceptual Review. *Research Journal of Finance and Accounting*, 7(9), 78–88.
- Saha, S., & Roy, M. (2016). Overall Objectives of an Independent Auditor: A Cross Country Analysis. *Information and Knowledge Management*, 6(5), 37–41.
- Saha, S., & Roy, M. (2016). Overall Objectives of an Independent Auditor: A Perception Analysis. *INSPIRA – Journal of Commerce, Economics and Computer Science*, 2(2), 1–12.
- Saha, S., & Roy, M. (2016). Quality of Statutory Audit of Financial Statements. *The Chartered Accountant Journal*, 65(4), 85–89.
- Saha, S., & Roy, M. (2016). Regulatory Framework Governing Audit Activities: A Comparison among Select Countries. *Journal of Developing Country Studies*, 6(5), 109–116.
- Saha, S., & Roy, M. (2016). Select Factors Governing Quality of Statutory Financial Audit: A Comparative Study. *Journal of Developing Country Studies*, 6(6), 89–93.
- Saha, S., & Roy, M. (2017). Quality Control Framework for Statutory Audit of Financial Statements: A Comparative Study of USA, UK and India. *Indian Journal of Corporate Governance*, 9(2), 186–211.

- Saxena, P. (1993). Auditor's Independence: Learning from America's Experience. *Chartered Accountant*, 42(2), 71–73.
- SEBI. (2005). Clause 49 of Listing Agreement.
- SEC. (2002). Sarbanes Oxley (SOX) Act, 2002.
- Shah, P. (2000). Do the Right Thing. *Chartered Accountant*, 49(5), 8–13.
- Singh, H. (2009). Responsibility of the Auditor with Respect to Compliance with Standards of Auditing. *Chartered Accountant*, 57(10), 1696–1705.
- Tendeloo, B., & Vanstraelen, A. (2008). Earnings Management and Audit Quality in Europe: Evidence from the Private Client Segment Market. *European Accounting Review*, 17(3), 447–469.
- Thibodeau, J., & Freier, D. (2010). *Auditing and Accounting Cases: Investigating Issues of Fraud and Professional Ethics*. New York, NY: McGraw – Hill Irwin.
- UK Parliament. *Whistle Blowing*. Retrieved from <https://www.gov.uk>
- United Kingdom Parliament. (2006). Companies Act, 2006.
- VanderBauwhede, H., & Willekens, M. (2002). Evidence on (the Lack of) Audit-Quality Differentiation in the Private Client Segment of the Belgian Audit Market. Research Report 0240, Department of Applied Economics, Catholic University. Leuven.
- Vittal, N. (2000). Ethics and Code of Conduct. *Chartered Accountant*, 49(5), 19.
- Wells, J. (2011). *Financial Statement Fraud Casebook: Baking the Ledgers and Cooking the Book*. Hoboken, NJ: Wiley.
- Wikipedia. List of Countries by GDP(PPP). Retrieved from <https://en.wikipedia.org>
- Zar, J. (1998). *Biostatistical Analysis*. Upper Saddle River, NJ: Prentice Hall International.
- Zhang, Y., Zhou, J., & Zhou, N. (2007). Audit Committee Quality, Auditor Independence and Internal Control Weaknesses. *Journal of Accounting and Public Policy*, 26(3), 300–327.