



Some Early Contributions to the Study of Audit Judgment (RLE Accounting) (Routledge Library Editions: Accounting)

Robert H. Ashton

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Although there has been increased emphasis on research that attempts to understand, evaluate and improve audit decision making in recent years it is less well-known that some noteworthy contributions to the study of audit judgment were made in the 1950s and 1960s. This anthology contains five such contributions which in the mid 1980s were previously unpublished, out of print or not widely appreciated. The volume discusses:

- the importance of studying audit judgment
- actual studies of audit judgment
- techniques for quantifying the evaluation of internal controls.



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