

Bibliography

ACCA (2018) Rule Book and *Code of Ethics and Conduct*. [Online]. Available at: https://www.accaglobal.com/content/dam/ACCA_Global/Members/Doc/rule/ACCA-Rulebook-effective-from-1-september-2018.pdf [Accessed 17 December 2018].

Companies Act 2006. [Online]. Available at: <http://www.legislation.gov.uk/> [Accessed 28 November 2016].

<http://www.nationalarchives.gov.uk/doc/open-government-licence/version/3/>

Contains Parliamentary information licensed under the Open Parliament Licence v3.0.

Financial Reporting Council. (2011) *PN 16 (Revised) Bank reports for audit purposes in the United Kingdom*. [Online]. Available at: [https://www.frc.org.uk/Our-work/Publications/APB/PN-16-\(Revised\)-Bank-Reports-for-Audit-Purposes-in.aspx](https://www.frc.org.uk/Our-work/Publications/APB/PN-16-(Revised)-Bank-Reports-for-Audit-Purposes-in.aspx) [Accessed 28 November 2016].

IFRS Foundation. (2016) *IFRS*. [Online]. Available at: <http://eifrs.ifrs.org> [Accessed 21 November 2016].

International Federation of Accountants. (2016) *Auditor reporting*. [Online]. Available at: <https://www.iaasb.org/projects/auditor-reporting> [Accessed 28 November 2016].

International Federation of Accountants. (2016) *Glossary of terms*. [Online]. Available at: www.iaasb.org/publications-resources [Accessed 25 November 2016].

International Federation of Accountants. (2016) *International Standards on Auditing (ISAs)*. [Online]. Available at: www.iaasb.org/publications-resources [Accessed 25 November 2016].

International Federation of Accountants. (2016) *Terms of reference*. [Online]. Available at: www.iaasb.org/about-iaasb/terms-reference [Accessed 30 November 2016].

The Institute of Internal Auditors, 2017. Available at: <https://na.theiia.org/about-us/about-ia/Pages/About-the-Profession.aspx> [Accessed 5 December 2017]

Barclays Bank plc v Grant Thornton UK LLP 2015 [2015] EWHC 320 (Comm)

Caparo Industries plc v Dickman and Others 1990 [1990] 2 AC 605

Royal Bank of Scotland v Bannerman Johnstone Maclay 2005 [2005] 1 SC 579

