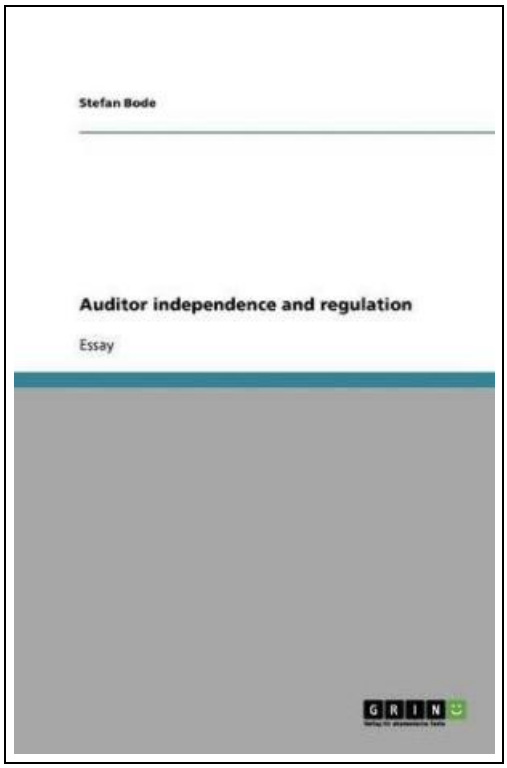
Auditor independence and regulation



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AUDITOR INDEPENDENCE AND REGULATION

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GRIN Verlag. Paperback. Condition: New. 28 pages. Dimensions: 8.5in. x 5.5in. x 0.1in.Essay from the year 2006 in the subject Business economics - Revision, Auditing, grade: 88 , University of Glamorgan, 34 entries in the bibliography, language: English, comment: This Essay focuses primarily on the threat and safeguards for auditor independence. Further, the development of the UK regulation in this regard is covered. , abstract: This essay is concerned with the pros and cons of auditor independence and describes the way to the current audit regulation. The editor specifies five major threats which could jeopardise auditor independence. If auditors have any financial or personal interests in their clients then the self-interest threat, the self-review threat, the advocacy threat, the familiarity threat and finally the intimidation threat may occur. The intimidation threat is stressed as the most important one: as auditors highly rely on companies directors. They have the power to interfere with auditors work and can cease all lucrative non-audit service contracts if auditors do not agree with their view. Moreover, auditors remuneration is determined and auditors are appointed by them in reality. Furthermore, it is emphasised that especially in recent times some safeguards have been implemented by the profession, regulation, within the assurance clients and within auditing firms to eliminate the above-mentioned threats. Within the assurance client introduced independent audit committees are widespread. Further, auditing firms have implemented their own more narrowly prescribed ethical standards. Beyond this, it is highlighted that legislation is of paramount importance. The Companies Act 1985, 1989, 2004 and above all the ISA were enacted to enhance auditor independence. The third section commences by describing the past of audit regulation. It is explained that in response to the growing public criticism in the 1960s and 1970s the professional accountancy bodies began slowly to introduce auditing...

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