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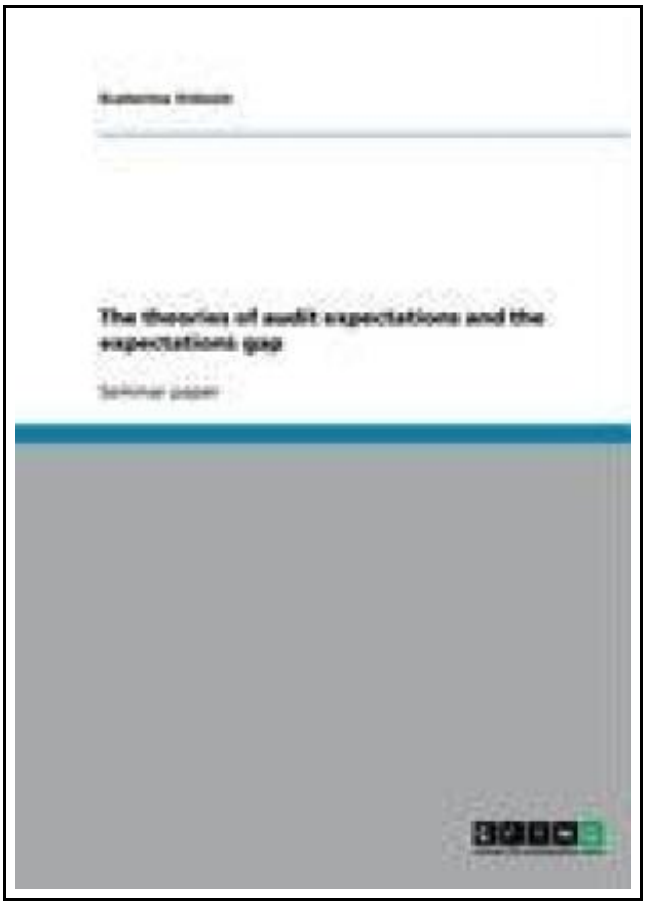

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Grin Verlag Okt 2008, 2008. Taschenbuch. Book Condition: Neu. 210x148x2 mm. This item is printed on demand - Print on Demand Titel. - Seminar paper from the year 2007 in the subject Business economics - Miscellaneous, printed single-sided, grade: 75% (1,0), University of Glamorgan (Business School), course: Issues in Auditing, 18 entries in the bibliography, language: English, abstract: This essay deals with the demand for audit functions and the resulting expectations in auditors work. The credibility of mandated disclosure of financial statements is the central issue for regulatory bodies attempting to protect the public interest. This requirement gives rise to a demand for auditing services. Since the beginning of the audit profession theories were made in order to specify and determine the audit functions. The agency-theory is associated with the conflicting interests of shareholders and management of a company, suggesting that the less-informed party (shareholders) will have a demand for information that monitors the behaviour of the better-informed manager. Thus, audits of financial reports would be one form of such information, providing the shareholders with independent assurance about the ongoing developments. The lending credibility theory is similar to the agency-theory and states that audited financial statements can enhance stakeholders faith in management s stewardship. Another theory is the theory of inspired confidence , whereby stakeholders demand accountability from the management as an exchange for their contribution to the company. The last discussed theory is the policeman theory which narrows auditor s responsibilities to prevention and detection of fraud. All these theories describe the expectations the stakeholders have of the auditors, including protection against fraud, warning of future insolvency, general reassurance of financial well-being, safeguards for auditor independence and understanding of audit reports. Although these expectations seem to be rather natural, however, an audit expectations gap does exist based mostly on...

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