



Abandono legislativo del objetivo de alcanzar la independencia en la auditoría de cuentas [

2014

text (article)

Analítica

Independence as a quality constitutes the essential characteristic that account auditors of annual accounts must have in carrying out their activity, up to the point that the existence of this activity would not make any sense if it were not be performed by independent professionals. In this work we analyze the advantages and disadvantages of the possible measures to guarantee the independence of the auditor. For this we analyze the provisions of the US Securities Exchange Commission, SEC, the Sarbanes-Oxley Law, the European Guidelines and the Spanish law. However, the conclusions may be extended to Latin American countries, Colombia among them. The conclusion of this research is that tepidity and mistakes in the international regulations are the main obstacle to attain a high level of independence in the work of the auditor

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