بخشی از ترجمه مقاله

عنوان فارسی مقاله:
خدمات غیر حسابرسی و کیفیت حسابرسی - اثر قانون ساربانز- اکسیلی

عنوان انگلیسی مقاله:
Non-audit services and audit quality — the effect of Sarbanes-Oxley Act

توجه!
این فایل تنها قسمتی از ترجمه میباشد. برای تهیه مقاله ترجمه شده کامل با فرمت ورد (قابل ویرایش) همراه با نسخه انگلیسی مقاله، اینجا کلیک نمایید.
5. Conclusion

The passing of the Sarbanes-Oxley Act in 2002 initiated a new set of rules governing the independence of auditors and restricts the scope of non-audit services. The act requires the annual disclosure of audit fees and non-audit fees in order to ensure audit quality, however, there has been controversy regarding the regulations stipulated by the Sarbanes-Oxley Act. Proponents believe that non-audit services create too strong reliance of auditors on clients and eliminate the independence of auditors, while opponents argue that the delivery of non-audit services enhances the understanding of audited clients and improves the professionalism of auditors without impairing auditors’ independence. In other words, non-audit services improve audit quality. In addition, some feel the laws are too strict, tedious, and burdensome, and create extra governance and litigation costs for companies. Therefore, the Sarbanes-Oxley Act is not necessarily productive; hence, adjustments are warranted.

This paper discusses the new set of rules concerning the independence of auditors under the Sarbanes-Oxley Act, as well as the limitations regarding the scope of non-audit services.