



LEGAL REGULATION AND TRENDS OF AUDIT SERVICES: WHAT ARE THE DIFFERENCES (EVIDENCE OF UKRAINE)

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ABSTRACT

The authors conducted a study aimed to identify discrepancies between the practice in providing audit services and the regulatory framework for their implementation in Ukraine. The purpose of article is to answer questions: are there any differences between the practice of development of types of audit services and regulatory documents for their implementation based on the experience of Ukrainian auditors; what are the differences in the practice of auditing firms in classifying and using the auditor's terminology in contrast to the standards and requirements of the legal documents. By carrying out analytical procedures, the theoretical approaches to the classification of audit services were considered. The authors correlate different classification of audit services in normative documents, including documents of the professional organization of auditors. The results of the study of the terminology content, which is used to identify different types of audit services, have shown that there are differences between scientists' opinions and different interpretations in auditors practice. Current research is aimed at improving the theoretical and practical provisions for the implementation of related and other services of professional audit services, development of concepts



for theoretical support and practical implementation for harmonization of legal regulations and practices of auditors (audit firms). The conclusion of this paper helps to identify vectors in the development of a regulatory framework of audit services on the national level.

Keywords: audit; audit services; service classification

1. INTRODUCTION

The issues of the development of audit services on the quantitative and qualitative indicators remain the subject of consideration of scientists in many countries of the world. However, in each country, the development of the market acquires national peculiarities and characteristics. Evidence for this is the publication of scientists from many countries devoted to the identification of trends in the development of audit and other audit services.

Scientific publications testify to the research of the market of audit services in the Anglo-Saxon countries, but to date, only a few studies are focused on the European countries. Attention is paid to the study of the changes in the market of audit services on the international market and in particular countries. The complexity of the content of services provided by audit firms in terms of classification is less explored, and a small number of scientific papers are devoted to these topics.

2. REVIEW OF EMPIRICAL LITERATURE

The research methodology is based on theoretical developments and scientific tools, including statistical and comparative analysis. Among the areas of research of the market of non-audit services, one can distinguish the following:

- influencing factors for paying for audit services (BIGUS; ZIMMERMANN, 2008; RATZINGER-SAKEL; SCHONBERGER, 2015). Other scientists studied the market of audit services for the similarity of the determinants of audit fees in the market of audit services (ALEXEYEVA; SVANSTOM, 2015);
- difference in the pricing policy of Big Four companies when providing non-audit services (ELDER; LOWENSOHN; RECK, 2015; KEITH et al., 2006);
- performance of non-audit services and adherence to the principle of independence (WARMING-RASMUSSEN; QUICK, 2015; TEPALAGUL; LIN, 2015; GUL JAGGI; KRISHNAN, 2007).

The market for audit services in Ukraine is represented by domestic audit firms (auditors) and international auditing companies. Only a part of Ukrainian auditing firms specializes exclusively in carrying out the audit, but they also provide additional services, which is due to the complications of the economic life of enterprises and the increase of competition.

In recent years, the market of audit services in Ukraine has been characterized by a reduction in audit subjects, a reduction in the part of the audit of financial reporting in the structure of activities. In Ukraine, according to statistics database (as it will be shown in table 5), the total of non-audit services, such as related services, other services related to professional activities were 53,5 % in 2017 and 57,1% in 2016.

In author's opinion, the development of auditing activities in Ukraine has its own characteristics, in contrast to the experience of the establishment and development of the audit services system in European countries.

In the literature there are studies of the development of accounting and auditing processes in a historical context. For consideration of audit services, the authors choose a different basis for the study of the subject. Audit studies also focus on analyzing the regulatory framework for auditing activities in a particular country. Such an approach is clearly visible in the works (SIMUNIC, 2005; PALMROSE, 2013; ÖHMAN; WALLERSTEDT, 2012). Bednarek (2009) investigated the historical stages of the development of internal audit, touching on regulatory issues. The author made a conclusion on expanding functions of internal audit and proposed to expand the range of functions of internal audit, which corresponds to the current stage of development of internal audit.

It can be assumed that the pace of development of audit services, expansion of their spectrum may not coincide with the normative documents that regulate the execution of services other than audit, review of financial reporting, assurance tasks and other services. It should be noted that in the field of domestic research of audit activity, a thorough analysis of non-audit services was not sufficiently carried out, which highlights the relevance of the study of this issue for the Ukrainian market of audit services.

Therefore, the purpose of this article is to answer the questions: are there any differences between the practice of development of types of audit services and regulatory documents for their implementation based on the experience of Ukraine? What are the differences in the practice of the auditing firms in classifying and using the categorical apparatus in contrast to the standards and requirements of the documents?

3. DATA AND METHODOLOGY

This theoretical paper is based on the study of literature on audit services, namely the content of services, the classification of audit services, legal regulation.

The classification of audit services in accordance with the Handbook of International Quality Control, Auditing, Review, Other Assurance and Related Services Pronouncements (2016-2017 Edition) and regulatory documents in Ukraine was adopted as a basis in order to establish criteria for the classification of audit services. The article presents results of the empirical study, which used the official statistical information on the development of types of audit services during 2011-2017, as well as the data about legal documents for support of audit services at the international level and documents of the professional organization of auditors of Ukraine. The research of websites of 53 audit firms in Ukraine was sufficient to show differences in terminology and classification of audit services. Thus, sources of information were obtained for further comparison.

Using the static database that characterizes the market of audit services in Ukraine, the structure of audit services was established. Since non-audit services occupy more than 50% of the audit activity of Ukrainian audit firms and auditors, they were additionally carried out by their classifications for the main types of services.

The research of websites of audit firms was quite representative to show differences in the terminology and classification of audit services. Thus, sources of information were obtained for further comparison.

4. RESULTS AND DISCUSSIONS

4.1. The content of services and classification of services

The theoretical prerequisite for the development of any process or phenomenon is the clear awareness of all participants in this process of the content

of categories and concepts. It is extremely important that the terms and concepts of audit activity are agreed upon by academics and practitioners. Understanding of the content of services by clients of audit firms and the same interpretation by the subjects of audit activity affect the demand for these services. The system of classification for forecasting demand of the system, among other tools, if they are correctly implemented and managed, bring significant benefits to the organization, increase productivity and competitiveness in the sale of goods, works (services) (RODRIGUES, 2013).

In the field of audit activity, this requires attention in view of the dependence on the understanding of the nature of the service, expressed by categories (concepts) and the potential desire of the client to order this service. In authors' opinion this understanding helps to systematize knowledge about the general and most essential properties of the objects under study, processes, phenomena and relationships between them.

Taking into account national practice, the composition of audit activity is determined by the professional organization - the Audit Chamber of Ukraine and shown in the Table 1.

Ukrainian auditors provide services based on the Handbook of International Quality Control, Auditing, Review, Other Assurance and Related Services Pronouncements (2016-2017 Edition).

A significant part of the market of audit services is occupied by the "Big Four", which correlates with the global trends in the given market structure. One of the reasons is the diversification of audit services, offering the most up-to-date and relevant business services.

Table 1: Classification of audit services in Ukraine

<i>List of services that can be provided by auditors (audit firms) in Ukraine from 2007 to date)</i>
1. Assurance engagement, including:
1.1. Audit
1.2. Review Engagement
1.3. Assurance engagement, differ from Audit and Review Engagement
2. Related Services, including:
2.1. Agreed-upon procedures engagement
2.2. Engagement for information preparation
3. Other services
4. Organizational and methodological providing of audit services

**Source: authors (2018)*

An analysis of the services offered by the Big Four in Ukraine indicates new services that have emerged in recent years, among which we note compliance, forensics, services in the transfer pricing and services in the area of sustainable development, and quantitative indicators are shown in Table 2.

Table 2: Analysis of European firms that provide auditing, accounting and advisory services in 2015 *

№	Country	Number of business entities engaged in the provision of accounting, audit, consulting services and taxation						
		«big» firms		«medium sized» firms		«small» firms		number
		amount	%	amount	%	amount	%	
1	Czech Republic	20	2 %	437	5 %	8755	93 %	9212
2	Germany	98	7 %	2513	18 %	11204	75 %	13815
3	Spain	288	1 %	1595	7 %	20348	92 %	22231
4	Poland	25	3 %	95	11 %	717	86 %	837
5	France	107	1 %	2825	20 %	11452	79 %	14384
6	Hungary	25	2 %	161	1 %	16212	97 %	16398
7	Bulgaria	10	0,09 %	127	1 %	11196	99 %	11333
8	Belarus	1	1 %	29	14 %	174	85 %	204
9	Ukraine	8	0,3 %	91	4 %	2289	95,7 %	2388
10	Estonia	4	0,09 %	26	0,61%	4507	99,3 %	4537
11	Italy	71	3 %	553	14 %	3262	83 %	3886

Source: <https://amadeus.bvdinfo.com/version-201729/home.serv?product=amadeusneo>

The problems are observed in the classification features of the types of audit activity. Based on the study of the websites of Ukrainian audit firms, differences in the classification features were found in the practice of the subjects of audit activity and summarized in the Table 3.

4.2. Normative and practical parallels in the development of audit services in Ukraine in a context of their quality

In the context of audit, International Auditing and Assurance Standards Board determines the quality of the audit as a policy and procedures adopted by the audit firms and auditors are intended to provide reasonable assurance that audit engagement and its staff meet professional standards and statutory and regulatory requirements for audit activities.

Provision of high quality audit services should take place at three levels and include requirements from:

- the regulator (professional organization) - the use of a systematic and effective approach to ensure the quality of audit activities, the creation of a

credible discipline mechanism that responds adequately to complaints and problems;

- from academics - relevant standards for the audit methodology;
- from auditors - high level of professional education and adherence to the professional ethics.

Table 3: Comparison of classification features of audit services

Classification according to the List of services, which can be provided by auditors (audit firms) in Ukraine		Classification attributes according to the practice of auditing firms in Ukraine according to authors' research
Assurance engagement	Audit Review Engagement Assurance engagement, differ from Audit and Review Engagement	Audit Audit services
Other services related to professional activities	Accounting Preparation of financial statements Restoration of accounting Drawing up of tax declarations and reports	Accounting support Accounting services Accounting
	Consultations on accounting and financial reporting Consultations on the internal control system. Tax advice, including tax and tax reporting. Consultations on application of information technologies. Consultations on other issues of management and business.	Consulting services Consulting Tax and Law Advice
Related Services	Agreed-upon procedures engagement Engagement for information preparation	Taxation Tax consulting
Other services		

**Source: authors (2018)*

The audit service, which is provided in compliance with the legislative and regulatory requirements that regulate the audit activity and satisfies the needs of users, is recognized as high quality services. Therefore, assurance of the quality of related and other professional audit services should be based on the concept that will determine the theoretical assurance of the quality control of the work of auditors (audit firms) in the performance of related and other services of professional audit activity in conjunction with regulations of professional audit services in Ukraine distinct from assurance tasks and related services.

In recent years, in Ukraine, the tendencies of transition of audit entities that belong to so-called small and medium-sized practices from mandatory and proactive audits to the provision of other audit services (related services, agreed procedures and other services) are continuing. Such a change in the structure of audit activity inevitably raises issues related to the definition of the principles of providing such services, organizational and methodological aspects of their implementation in relation to quality. Moreover, the quality of providing other audit services, in our opinion, affects the effectiveness of the audit firm, the competitive ability of offering a wide range of audit services. Foreign scholars also pay tribute to the quality of the audit services, as seen in the writings of scientists' (SIMONE; EGE; STOMBERG, 2015). Relatively short period of existence of audit in comparison to the world's history is one of the reasons of insufficient theoretical and scientific substantiation of the concept of "quality of audit services".

Such criteria, in accordance with the Regulations on the national practice of quality control of audit services 1 Organization of auditing firms and auditors of the quality control system of audit services, passed by Audit Chamber of Ukraine in 2007 particular include:

- the nature of the audit service and the degree to which it attracts the attention of society;
- identification of unusual circumstances and risks of audit services;
- the existence of legislative or regulatory requirements on the mandatory implementation of quality control of specific audit services.

The quality control of the task must be checked for the following tasks:

- a) the tasks of compulsory audit;
- b) other tasks in the audit and review of financial statements;
- c) the tasks of assurance;
- d) the tasks of the accompanying services.

As we see, the range of services "other audit services", which is quite widely represented in the practical activity of auditors, does not fall under the control of quality, but, on the other hand, the legislative requirement and requirements of the audit standards indicate that auditors should provide services in accordance with the general requirements of quality. If the requirements for the quality of the audit are clearly established, the requirements for providing other types of audit activity are not

determined at all or only partly at the level of standards for the regulation of related services and individual assurance tasks. The lack of standards for auditing activities from other services is also projected on the problem of their quality provision.

Over the past years, the audit structure has dominated services other than auditing, review, and other assurance tasks. At the same time, the share of related services in the total volume of audit activity in Ukraine is increasing with the simultaneous increase and expansion of their forms. The analysis of the audit market clearly demonstrates significant fluctuations in the quantity and value of services in different regions, which in most cases depends on the concentration of industrial enterprises, the solvency of the customers themselves and their understanding of the value and quality of audit services. The analysis of the dynamics of the market can be seen in the Tables 4, 5.

Table 4: The structure of distribution of the volume by type of audit services for years 2011-2017*

Indicator	2011	2012	2013	2014	2015	2016	2017
	%	%	%	%	%	%	%
Total audit services provided in Ukraine	100	100	100	100	100	100	100
Assurance engagement	53,26	53,23	49,71	46,66	43,8	42,9	46,5
Related Services	8,99	10,1	12,59	9,94	7,1	6,4	7,4
Other services related to professional activities	37,37	36,33	37,55	43,33	48,9	50,6	45,9
Organizational and methodological providing of audit services	0,38	0,35	0,15	0,07	0,2	0,1	0,2

*Source: summarized by the authors using database by the Audit Chamber of Ukraine (AUDIT CHAMBER OF UKRAINE, 2018)

The analysis of the results of audit activities and the state of the market of audit services shows that the audit market changes in quality as a result of a number of factors, in particular, the crisis phenomena in society, the strengthening of the requirements for the audit profession by the regulators, and changes in the legislation.

This leads to disproportions in the development of audit activities, while the practice does not correlate with the regulatory framework, as proved by us in the Table 6.

The availability of standards for other audit services is very important. Performing an engagement to estimate value involves special knowledge and skill.

Table 5: Indicators of development of non-audit services in Ukraine*

Indicator	Actual volume of services rendered,%									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Other services related to professional activities, total amount, including:	100	100	100	100	100	100	100	100	100	100
Accounting	19,0	19,7	24,8	27,5	31,9	30,6	30,4	23,8	24,8	30,9
Restoration of accounting	1,7	1,7	1,4	1,1	0,7	1,0	0,8	0,1	0,6	0,9
Consulting services	67,0	60,0	53,9	58,1	56,0	53,1	49,0	55,2	50,7	47,2
Representation of the customer's interests in Accounting, Auditing, Taxation in public organizations or in court	1,6	1,9	2,3	2,7	2,4	3,8	2,0	1,1	0,8	0,8
Other services related to professional activities	10,7	16,7	17,6	10,6	9,0	11,5	17,8	19,8	22,1	20,2

*Source: summarized by the authors using database by the Audit Chamber of Ukraine

Table 6: Normative and practical parallels in the development of audit services in Ukraine

Services	Available in the International Auditing and Assurance Standards Board	Available in regulation in Ukraine	The structure of audit services in Ukraine for year 2017,%
Assurance engagement	ISA 200, 210, 220, 230, 240, 250, 260, 265, 300, 315, 320, 330, 402, 450, 500, 501, 505, 510, 520, 530, 540, 550, 560, 570, 580, 600, 610, 620, 700, 705, 706, 710, 720, 800, ISRE 2400, ISAE 3000, ISRE 2410, ISAE 3402, ISAE 3400, ISAE 3420, ISA 805, 810, ISAE 3410	available documents	46,5 %
Related services	ISRS 4400, ISRS 4410	no documents	7,4 %
Other services related to professional activities: accounting, consulting services, representation of the customer's interests in accounting, auditing, taxation in public organizations or in court	no documents	no documents	50,6 %
Organizational and methodical provision of audit services: development and publication professional materials, conducting of professional trainings for auditors, implementation of measures for quality control of audit services	no documents	no documents	0,1%

*Source: authors (2018)

Given the increasing number of members of the AICPA who are performing business valuation engagements or some aspect thereof, the AICPA Consulting

Services Executive Committee has written this standard to improve the consistency and quality of practice among AICPA members performing business valuations (table 7). AICPA members will be required to follow this standard when they perform engagements to estimate value that culminate in the expression of a conclusion of value or a calculated value.

CPA tax practitioners are subject to many different standards and ethics rules, including AICPA enforceable tax ethics, the Internal Revenue Code, state licensing boards and other regulatory agencies, professional associations, and various other laws and regulations. That’s why professional organization provides guidance on tax ethics and professional standards for tax practitioners, as well as practice aids and resources to help members elevate their practices and maintain the highest ethical standards.

Table 7: Professional organization non-auditing services standards in compare with Ukrainian regulatory practice

AICPA *		Audit Chamber of Ukraine
The title of the standart	Usage	
Preparation, Compilation and Review Standards	Standards for performing preparation, compilation, and review engagements of a nonpublic entity	no documents
Consulting Services Standards	Standards for members who provide their clients with a range of consulting services surrounding technological and industry expertise and management and financial skills	no documents
Peer Review Standards	Standards for performing and reporting on peer reviews and interpretations for administering, planning, performing, reporting on and the acceptance of peer reviews of CPA firms (and individuals) enrolled in the AICPA peer review program.	no documents
Personal Financial Planning Standards	Statement on Standards in personal financial planning services establishes CPA responsibilities for providing financial planning services services, including estate, retirement, investments, risk management/insurance, and tax planning and serve as authoritative guidance to assist CPAs in the delivery of these services.	no documents
Tax Standards	AICPA's Statements on Standards for Tax Services are enforceable tax practice standards for members of the AICPA. These standards apply to all members regardless of the jurisdictions in which they practice and the types of taxes with respect to which they are providing services.	no documents
Valuation Services Standards	The valuation services standards, written by the AICPA Consulting Services Executive Committee to improve the consistency and quality of practice among AICPA members performing business valuations	no documents

*Source: <https://www.aicpa.org/research/standards.html>

5. CONCLUSIONS AND RECOMMENDATIONS

The study of the state of development of audit activity and non-audit services in Ukraine allowed to obtain the following results: the statistical study of the dynamics of the market for audit services in Ukraine for the period from 2008 to 2017 has established trends in the composition of audit services provided to customers and the dynamics of changes in their quantitative and qualitative indicators. Over the past 10 years, the market of audit services in Ukraine has undergone significant changes, including the shift in emphasis on services other than assurance tasks provided by auditors, and as a consequence, the role of audit services provided to users is increasing. A similar trend is observed in recent years, indicating an increase in demand for non-audit services. An analysis of the audit services indicates the following trends:

- the share of related audit services for the period 2011-2017 is in the range from 8.9% to 12.5%, with a tendency to fluctuations over the years; other audit services for the period of 2011-2017 was within the range of 37.3%-50.6% with a tendency to increase in such services in 2011-2016. An analysis of the content of non-audit services identified the preference for advisory services, which, on average, was 55% over the past 10 years, as well as accounting services. It should be noted that the subjects of audit activity actively provide services for the restoration of accounting services and represent the customer's interests in accounting, auditing, taxation in state bodies, organizations or in court;
- confidence-building tasks over the last six years tend to decrease (with the exception of a slight increase in 2017) and average 47.9% over the analysis period. The results of the study of the content of the terminology which is used to identify different types of audit services have shown the differences between scientists' opinions and different interpretations in auditors practice. The content of the definition «service» is of direct relevance to the practical application, since it helps to establish audit objects, criteria of reliability of financial information, which influences the planning of the methodology of service delivery, the choice of form and the formulation of the content of the summary documents, working documentation, cost of service, level of auditor's responsibility.

Current research is aimed at improving the theoretical and practical provisions for the implementation of related and other services of professional audit activity,

development of concepts of their theoretical support and practical implementation for harmonization of legal regulations and practices of auditors (audit firms). The need to study the development of the national audit system, taking into account the impact of the socio-economic environment in which it operates, has become a challenge and an impetus for revision and improvement of the methodology of audit services in Ukraine.

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