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focussing on the dominance of the big four auditing firms pwc ey deloitte and kpmg this concise volume provides an authoritative critical assessment of the state and future of the audit market currently the subject of much debate and the focus of significant government enquiries drawing on extensive research and a vast collection of evidence from interviews with insiders experts and users it explores the key issues of audit quality independence choice and the growing expectation gap just as disruptive technologies are overturning other established sectors this book explores their impact on accounting financial reporting and auditing it questions whether the big four dominated audit market is prepared not only for the inevitable disruption of new technologies but also the challenges of negative public perceptions cynicism about regulation and demands for greater transparency in the context of increasing high profile corporate failures this book provides a compelling scrutiny of the industry s failings and present difficulties and the impact of future disruption at this crucial time it will be of great interest to students researchers and professionals in accounting and auditing as well as policy makers and regulators

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