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The Independence Indicators of the Audit Profession in Spain

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ABSTRACT

The development of professions is framed in the social, political and economic context of our society. Currently, professions are like an essential element of new forms of capital. We consider that the profession of auditor in Spain deserves special attention because the auditor should be adapted to the European Directive 2006/43/CE. The audit profession should be asked: What needs to be the respects of reform so that the profession can be performed as well in the global as in the European context? We studied these aspects of the audit's work: 1) The independence of the audit; 2) The responsibility of auditor has to assume the auditor in the exercise of their profession; 3) What is the women's situation in the profession now in Catalonia? The methodology used for this study was in the first part of the study, we analyzed the independence of the auditor associated to the cost of service by the distribution of the fees and correlated to the Ibex 35 business indicator from 2002 to 2007 in Spain. For the second and third part, we review the literature and the scientific journals to study the auditor responsibility. In conclusion, our study shows some light on the auditor independence in Spain, that it is similar to the other European countries about the quality service review. In the future, we want to analyze the implication of the new legislation for women inside the profession.

KEYWORDS

Professions; Auditors; Responsibility; Gender; Quality Control

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