

Differences At Big 4 Firms Deloitte Us

ÿ This book comprises nine chapters drawn from the papers presented at the fourth annual conference of the African Accounting and Finance Association which took place in Somerset West, South Africa in 2014. The chapters address a number of aspects of accounting, ranging from the adoption of IFRS for SMEs in Africa, the compliance by SMEs with IFRS for SMEs in Ghana, the provision of finance to small businesses, drivers of corporate failures, financial regulations, the audit of casinos, the auditors' report and investment decisions, the role of

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government audit committees, and audit fees and audit quality.

How to Make Partner and Still Have a Life
The Smart Way to Get to and Stay at the Top
Kogan Page Publishers
Michael Erkens analyzes the determinants and consequences of information disclosure. He presents an empirical investigation of corporate risk management disclosures of nearly 400 firms from 20 European countries. The results show that countries' institutional settings and cultural values are predominant factors why firms disclose information on their risk management practices. In another study, the author analyzes the economic consequences associated

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with the publication of an annual report in English by European firms from non-English speaking countries. He finds that the release of English annual reports attracts more analysts and foreign investors to the firm, and decreases information asymmetries between insiders and outsiders of the firm.

The explosion of data analytics in the auditing profession demands a different kind of auditor. Auditing: A Practical Approach with Data Analytics prepares students for the rapidly changing demands of the auditing profession by meeting the data-driven requirements of today ' s workforce. Because no two audits are alike, this course uses a practical, case-

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based approach to help students develop professional judgement, think critically about the auditing process, and develop the decision-making skills necessary to perform a real-world audit. To further prepare students for the profession, this course integrates seamless exam review for successful completion of the CPA Exam.

Research on Professional Responsibility and Ethics in Accounting

The Smart Way to Get to and Stay at the Top

The Routledge Companion to Behavioural Accounting Research When Big 4 Dominance is Broken

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The Behavior of Assurance Professionals

This research monograph examines whether International Financial Reporting Standards (IFRS) are interpreted and applied in a consistent manner within and across countries, and questions the implicit assumption that accounting convergence will automatically lead to comparability in financial reporting. Auditing has become an essential component in market societies and the

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need for auditing skills has risen in line with globalization. This textbook provides a comprehensive overview of the role of financial statement auditing in contemporary society, including the auditor's role in evaluating the financial reporting of an auditee—a topic of central concern in the recent comprehensive review of the auditing profession in the Brydon Report (2019). The experienced authors provide insight into

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auditing research to help readers understand its function, regulation, and role in theory and practice. With focus on private sector financial statement auditing and its regulation, the book includes perspectives on social theory, history, and the importance of professional standards. The thought-provoking final chapter challenges students to consider the effectiveness of auditing in evaluating increasingly risky and

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complex accounting estimates involving assumptions about future events. A fundamental approach to auditing theory, this textbook will be useful reading for advanced undergraduate and postgraduate students across business and accounting fields. The scope of service provided by professional accountants is influenced by legislation and case law as well as the dictates of a variety of

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government and private sector agencies; including State Boards of Accountancy, Academic Accreditation Bodies, the United States Securities and Exchange Commission, independent standard setting bodies such as the Federal Accounting Standards Advisory Board [US], the Financial Accounting Standards Board [US], and self-regulatory organizations such as State Societies of CPAs and the American Institute of Certified

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Public Accountants.

There are equivalent and emerging national bodies that exist in most developed and developing countries, and further there are emerging global coordinating entities as well, which attempt to coordinate the activities among nations. It is important for academics, students, practitioners, regulators and researchers to consider, study and understand the role and relationship of such bodies with the

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practice and content of our discipline. Research in Accounting Regulation is a refereed annual serial that seeks to publish high quality manuscripts, which address regulatory issues and policy affecting the practice of accountancy, broadly defined. Topics of interest include research based upon: self-regulatory activities, case law and litigation, government and quasi-governmental regulation, and the

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economics of regulation, including modeling. The serial aims to encourage the submission of original empirical, behavioral or applied research manuscripts that consider strategic and policy implications for regulation, regulatory models and markets.

After the global financial crisis, the topic of corporate governance has been gaining momentum in accounting and finance literature since it may

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influence firm and bank management in many countries. Corporate Governance and Its Implications on Accounting and Finance provides emerging research exploring the implications of a good corporate governance system after global financial crises. Corporate governance mechanisms may include board and audit committee characteristics, ownership structure, and internal and external

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auditing. This book is devoted to all topics dealing with corporate governance including corporate governance characteristics, board diversity, CSR, big data governance, bitcoin governance, IT governance, and governance disclosure, and is ideally designed for executives, BODs, financial analysts, government officials, researchers, policymakers, academicians, and students.

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Market Concentration and Their Role, Second Report of Session 2010-11, Vol. 2: Evidence Taxing Corporate Income in the 21st Century The Curious Past and Perilous Future of the Global Accounting Monopoly The Routledge Companion to Auditing The influence of clients on the social identities within the audit profession Advances in Pacific Basin Business,

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Economics and Finance

This book was first published in 2007. Most countries levy taxes on corporations, but the impact - and therefore the wisdom - of such taxes is highly controversial among economists. Does the burden of these taxes fall on wealthy shareowners, or is it passed along to those who work for, or buy the products of, corporations? Can a country with high corporate taxes remain competitive in the global economy? This book features research by leading economists and accountants that sheds light on these and related questions, including

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how taxes affect corporate dividend policy, stock market value, avoidance, and evasion. The studies promise to inform both future tax policy and regulatory policy, especially in light of the Sarbanes-Oxley Act and other actions by the Securities and Exchange Commission that are having profound effects on the market for tax planning and auditing in the wake of the well-publicized accounting scandals in Enron and WorldCom.

Auditing has been a subject of some controversy, and there have been repeated attempts at reforming its practice

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globally. This comprehensive companion surveys the state of the discipline, including emerging and cutting-edge trends. It covers the most important and controversial issues, including auditing ethics, auditor independence, social and environmental accounting as well as the future of the field. This handbook is vital reading for legislators, regulators, professionals, commentators, students and researchers involved with auditing and accounting. The collection will also prove an ideal starting place for researchers from other fields looking to break

into this vital subject. Advances in Accounting Behavioral Research publishes high-quality research encompassing all areas of accounting and addressing a broad range of issues that affect the users, preparers, and assurers of accounting information. Further, this research incorporates theory from, and contributes knowledge and understanding to, applied psychology, sociolog
Volume 20 of Research on Professional Responsibility and Ethics in Accounting brings together a range of articles exploring the

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professional responsibilities of accountants, codes of conduct which affect them, and securities regulations.

The Routledge Companion to Accounting in China

How to Make Partner and Still Have a Life

Auditors

Research on Audit Practice and Regulations

Implications from the South Pacific Region

Continued Concentration in Audit Market for Large Public Companies Does Not Call for Immediate Action : Report to Congressional Addressees

In the wake of the recent financial crisis, increasing the effectiveness

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of auditing has weighed heavily on the minds of those responsible for governance. When a business is profitable and paying healthy dividends to its stockholders, fraudulent activities and accounting irregularities can go unnoticed. However, when revenue and cash flow decline, internal costs and operations may be scrutinized more diligently, and discrepancies can emerge as a result. Effective Auditing for Corporates provides you with proactive advice-to help you safeguard core value within a corporation and to ensure that auditing processes and key personnel meet the expectations of management, compliance, and stockholders alike. Aimed primarily at auditors (both external and internal), risk managers,

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accountants, CFOs, and consultants, Effective Auditing for Corporates covers: * Compliance and the corporate audit * Fraud detection * Risk-based auditing * The development of Sarbanes-Oxley * Cultural changes in external auditing * Auditing management information systems

This book offers postgraduate and early career researchers in accounting and information systems a guide to choosing, executing and reporting appropriate data analysis methods to answer their research questions. It provides readers with a basic understanding of the steps that each method involves, and of the facets of the analysis that require special attention. Rather than presenting an exhaustive overview of the methods

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or explaining them in detail, the book serves as a starting point for developing data analysis skills: it provides hands-on guidelines for conducting the most common analyses and reporting results, and includes pointers to more extensive resources. Comprehensive yet succinct, the book is brief and written in a language that everyone can understand - from students to those employed by organizations wanting to study the context in which they work. It also serves as a refresher for researchers who have learned data analysis techniques previously but who need a reminder for the specific study they are involved in.

This book fills the gap between theories and practices of corporate governance in emerging markets by

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providing the reader with an in-depth understanding of governance mechanisms, practices and cases in these markets. It is an invaluable resource not only for academic researchers and graduate students in law, economics, management and finance but also for people practicing governance such as lawmakers, policymakers and international organizations promoting best governance practices in emerging countries. Investors can benefit from this book to better understand of these markets and to make judicious investment decisions. Economic and social progress requires a diverse ecosystem of firms that play complementary roles. Making It Big: Why Developing Countries Need More

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Large Firms constitutes one of the most up-to-date assessments of how large firms are created in low- and middle-income countries and their role in development. It argues that large firms advance a range of development objectives in ways that other firms do not: large firms are more likely to innovate, export, and offer training and are more likely to adopt international standards of quality, among other contributions. Their particularities are closely associated with productivity advantages and translate into improved outcomes not only for their owners but also for their workers and for smaller enterprises in their value chains. The challenge for economic development, however, is that production does not reach

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economic scale in low- and middle-income countries. Why are large firms scarcer in developing countries? Drawing on a rare set of data from public and private sources, as well as proprietary data from the International Finance Corporation and case studies, this book shows that large firms are often born large—or with the attributes of largeness. In other words, what is distinct about them is often in place from day one of their operations. To fill the “missing top†? of the firm-size distribution with additional large firms, governments should support the creation of such firms by opening markets to greater competition. In low-income countries, this objective can be achieved through simple policy reorientation, such as

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breaking oligopolies, removing unnecessary restrictions to international trade and investment, and establishing strong rules to prevent the abuse of market power. Governments should also strive to ensure that private actors have the skills, technology, intelligence, infrastructure, and finance they need to create large ventures. Additionally, they should actively work to spread the benefits from production at scale across the largest possible number of market participants. This book seeks to bring frontier thinking and evidence on the role and origins of large firms to a wide range of readers, including academics, development practitioners and policy makers. Entrepreneurship, Business and Economics - Vol. 2

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***10th Global Sourcing Workshop
2016, Val d'Isère, France, February
16-19, 2016, Revised Selected
Papers***

***Research in Accounting Regulation
Accounting and Auditing Practices
in Africa***

***Key Developments in Practice and
Procedures***

***Evidence from Indian Business
Groups***

This volume examines the accounting issues within Central and Eastern Europe, looking back to the fall of communism (1980s-90s) and its effect on the countries' accounting and business models.

Behavioural research is well established in the social sciences, and has flourished in the field of accounting in recent decades. This far-reaching and reliable collection

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provides a definitive resource on current knowledge in this new approach, as well as providing a guide to the development and implementation of a Behavioural Accounting Research project. The Routledge Companion to Behavioural Accounting Research covers a full range of theoretical, methodological and statistical approaches relied upon by behavioural accounting researchers, giving the reader a good grounding in both theoretical perspectives and practical applications. The perspectives cover a range of countries and contexts, bringing in seminal chapters by an international selection of behavioural accounting scholars, including Robert Libby and William R. Kinney, Jr. This book is a vital introduction for Ph.D. students as well as a valuable

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resource for established behavioural accounting researchers.

How do public spaces generate accountability and advance social equity? Stimulating the conversation, this volume explores the creation of meaning, the increasing confrontation between regulators and the community they are purported to serve, and the prevalent conflicts in seeking a balancing of social and economic interests.

The overall purpose of the thesis is to explore the meaning of professionalism and independence for the individuals within the audit arena. Professionalism is defined as the occupational values that guide auditors' professional behaviour, and how independence is understood is assumed to be influenced by the social groups the auditors identify with. The

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audit arena consists of several social actors, i.e. the audit profession, audit firms, and auditors, as well as external constituencies of the profession, i.e. accountors and accountees. The audit profession both serves the public interest by quality-ensuring the information provided by the accountors to the accountees as well as conducts business in a state-sanctioned monopoly-like market. Appearing independent and professional is therefore critical for the profession as independence and professionalism is the basis of society's trust in the profession and may particularly influence the profession's ability to recruit and retain staff. The audit profession, audit firms, offices and audit teams are social groups which influence the values, attitudes, and behaviours of the auditors through the

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process of socialization into the profession and the audit firm.

However, accountors (i.e. clients) and accountees (i.e. stakeholders such as investors) are also social actors, who may influence the values, attitudes, and behaviour of auditors, if auditors identify with these social actors.

Exploring the social identities at 'play' within the audit arena enables us to more fully understand the values that guide professional work. The thesis empirically investigates the social identity audit arena through potential, current, and former audit employees' perceptions of the audit arena, where the data is both qualitative (interviews) and quantitative (surveys) in nature. The empirical material provides both pre-socialized and post-socialized perspectives on the audit arena, where the bulk of the material stems from the

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pre-socialized perspective. The thesis suggests that there are two types of auditors, namely small client auditors and large client auditors, where the small client auditor group dominates the audit arena. The role of the small client auditor is described differently from the large (public) client auditor's role. The small client auditor is perceived as a teacher who helps the clients run their businesses better, and avoid problems with tax authorities et cetera, making it necessary for the auditor to have a good and close relationship with the client in order to fulfil her/his role. The large client auditor is described more as having the 'traditional' guardians of the market role. Hence, it seems as the small client auditor is guided by other values and has a different understanding of independence compared to the large

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client auditor. However, the large client auditor is also perceived as having a counselling teacher role, indicating that some professional values are shared by small client and large client auditors. These different roles auditors are perceived to have, where independence and working for the public interest seem to mean different things, can influence how new audit employees perceive the profession. If employees expect to work as 'large client auditors', but instead experience work being guided by small client auditor values (or vice versa), it may influence the willingness to stay in the profession. These two roles are also a potential factor influencing the expectation gap, i.e. the gap between what society thinks the auditor does and what s/he does in practice. These two roles may therefore influence

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society's image of the auditor, and where the profession may have issues in appearing independent in the relationship with small clients.

Avhandlingens övergripande syfte är att utforska innebörden av professionalism och oberoende för individerna inom revisionsarenan.

Professionalism definieras som de yrkesrelaterade värderingarna som styr hur man som professionell revisor bör agera och hur oberoende först åsantas påverkas av vilka sociala grupper revisorn identifierar sig med.

Revisionsarenan består av flera sociala aktörer, nämligen revisionsprofessionen, revisionsbyråer, och revisorer, och även externa intressenter till professionen, nämligen redovisningsskyldiga och redovisningsberättigade.

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Revisionsprofessionen har ett viktigt samhällsuppdrag att kvalitetskräva informationen som de redovisningsskyldiga tillhandlägger eller de redovisningsberättigade. Dock bedriver professionen samtidigt affärer på den monopolmarknad professionen har genom den lagstadgade revisionen. För professionen är det därmed av yttersta vikt att framstå som oberoende och professionell, då oberoende och professionalism är grunden för samhällets tillit till professionen. Innebörden av professionalism och oberoende inom revisionsarenan kan speciellt påverka professionens möjligheter att rekrytera och behålla personal. Revisionsprofessionen, revisionsbyråerna, arbetskontoren och revisionsteamerna är sociala grupper som påverkar revisorers värderingar,

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attityder och beteende genom socialiseringen in i professionen och revisionsbyråerna. De redovisningsskyldiga (klienter) och de redovisningsberättigade (intressenter så som investerare) är andra sociala aktörer som kan påverka revisorers värderingar, attityder och beteende, om revisorerna identifierar sig med dessa sociala grupper. Genom att utforska vilka sociala identiteter som verkar inom revisionsarenan kan vi få större kunskap kring vilka värderingar som styr det professionella arbetet. Avhandlingen undersöker potentiella, nuvarande och före detta revisionsmedarbetares uppfattningar om revisionsarenan, där empirin både är av kvalitativ (intervjuer) och kvantitativ (enkäter) natur. Det empiriska materialet ger både ett 'försocialiserat' och 'eftersocialiserat'

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perspektiv på revisionsarenan, där tyngden ligger på det försocialiserade perspektivet. Avhandlingen tyder på att det finns två typer av revisorer, nämligen 'små bolagsrevisorer' och 'storbolagsrevisorer', där 'små bolagsrevisorer' är den största gruppen. 'Små bolagsrevisorns' roll beskrivs annorlunda jämfört med hur 'storbolagsrevisorns' roll beskrivs. 'Små bolagsrevisorn' uppfattas som en lärare som hjälper klienterna att driva sina företag bättre, och undvika problem med Skatteverket med mera, vilket innebär att revisorn måste ha en god och nära relation med klienten för att kunna uppfylla sin roll. 'Storbolagsrevisorn' beskrivs mer som revisorsrollen traditionellt beskrivs, d.v.s. som en 'marknadsvaktare' och en oberoende granskare. Det verkar alltså som att 'små bolagsrevisorn'

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utgående från andra professionella
värdingar och har en annan
förståelse av oberoende jämfört med
'storbolagsrevisorn'. Dock uppfattas
'storbolagsrevisorn' även ha en
rådgivande roll, vilket indikerar att
'små bolagsrevisorer' och
'storbolagsrevisorer' delar vissa
professionella värdingar. Dessa olika
roller som revisorer upplevs ha, är
oberoende och arbete för det
allmännas intresse verkar betyda olika
saker, kan påverka hur nya anställda
upplever revision som yrke. Om
anställda förväntar sig att arbeta som
en 'storbolagsrevisor' men istället får
uppleva yrket som en
'små bolagsrevisor' (eller tvärtom) så
kan det påverka viljan att vara kvar i
yrket. Dessa två roller är även en
potentiell aspekt som påverkar
förväntansgapet, dvs skillnaden mellan

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vad samh ä llet tror att revisorn g ö r och vad hen faktiskt g ö r. Dessa tv å roller kan allts å p å verka samh ä llets bild av revisorn, d ä r revisionsprofessionen kan ha sv å rt att h ä vda sig vara oberoende gentemot dessa mindre klienter.

A Companion for Accounting and Information Systems Research

Essays on the Quality of Audited Financial Statements

Personal Transferable Skills in Accounting Education

The Effect of Audit Industry Structure Change on Auditor Economic Behavior – Evidence from China

Corporate Governance and Its Implications on Accounting and Finance

A Cross-cultural Perspective

Prior studies show that, in

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general, women are more risk averse and act more ethically than men. The objective of this paper is to examine the effects of gender on audit quality, as measured by discretionary accruals and the likelihood of issuing a going concern opinion. Unlike prior research, this paper uses a unique sample of listed firms in Taiwan, where audit reports must be audited and certified in the name of two signing auditors as well as in the name of an audit firm. The availability of auditors' gender data provides us with a unique setting to address this issue. The results show that clients have

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lower discretionary accruals when audited by female signing auditors, regardless of lead or concurring auditors. Also, clients have the least discretionary accruals when both lead and concurring auditors are female. Finally, this study also shows that variance in accruals increases monotonically with the number of male auditors. As an alternative measure of audit quality, we also examine and find that female auditors are more likely to issue going concern audit opinions than male auditors. However, we further find that the higher tendency of female auditors to

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issue a going concern opinion is driven mainly by Big 4 firms. Further analyses indicate that there is no difference in industry expertise between female and male audit partners; thus, our results are not driven by the industry expertise. Finally, we find that although female auditors self select "safer" clients, our primary conclusion remain unchanged after controlling for clients' financial risk. Together these results provide consistent evidence that the gender of signing auditors is what appears to matter in terms of differential audit quality among accounting

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firms, at least with respect to discretionary accruals and the likelihood of issuing a going concern opinion.

This book constitutes the revised selected papers from the 10th Global Sourcing Workshop held in Val d ' Isère, France, in February 2016. The 11 papers presented in this volume were carefully reviewed and selected from 47 submissions. The book offers a review of the key topics in outsourcing and offshoring of information technology and business services offering practical frameworks that serve as a tool kit to students and managers. The range of topics

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covered is wide and diverse, but predominately focused on how to achieve success in shared services and outsourcing. More specifically, the book examines outsourcing decisions and management practices, giving specific attention to shared services that have become one of the dominant sourcing models. The topics discussed combine theoretical and practical insights regarding challenges that industry leaders, policy makers, and professionals face or should be concerned with. Case studies from various organizations, industries and countries such as UK, Italy, The

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Netherlands, Canada, Australia and Denmark complete the book.

ÔThe publication of this book could hardly be more timely; it fills a gap in present-day discussion of the reasons for the recent ongoing financial crises, and who was responsible. The balance between the governance and regulation of the international finance market underpins how securely we proceed into the future. At a time when sovereign defaults dominate public discussion, this issue is of quintessential importance. The editors are to be congratulated for this

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important publication. Æ Æ Christoph Paulus, Humbolt University of Berlin, Germany This thought-provoking book adds a new perspective to the analysis of how regulation should respond to the global financial crisis of 2008Ð2009. It focuses on the ÔprivateÕ as opposed to ÔpublicÕ aspect of regulation, and highlights the works of the publicÐprivate dialectic in regulation and enforcement. The expert authors examine what is perhaps the single most important sector in which public and private regulation and enforcement intersect: the

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arena of banking and global finance. The detailed analysis of these particular areas of finance thus provides a means for investigating aspects of the important topic of private regulation and enforcement in financial markets. A number of pertinent questions are addressed, including: How does private regulation and enforcement enhance or detract from the legitimacy of the process by which these market segments are managed and controlled? How does private regulation and enforcement manifest independence of action and judgment, as

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compared with public regulation? How does private regulation and enforcement measure up along dimensions of quality, relative to public regulation? and, finally, What forms of accountability characterize private as opposed to public regulation and enforcement? Illustrating the works of the public-private dialectic in regulation and enforcement, this challenging book will prove a fascinating read for academics, scholars and practitioners with an interest in regulation and governance issues, and in financial and banking law.

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Focusing on research that examines both individual and organizational behavior relative to accounting, this volume of *Advances in Accounting Behavioral Research* offers a perspectives on topics such as tax compliance, risk judgement, and affiliation bias.

Corporate Governance,
Ownership Structure and Firm
Performance

Achieving Global Convergence
of Financial Reporting
Standards

Technology, Innovation, and
Enterprise Transformation

Mediation Models and Dynamic
Approaches

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Advances in Accounting
Behavioral Research
The Governance and Regulation
of International Finance

"Prior research suggests that Big 4 auditors provide higher quality audits by virtue of their large size. Still, the recent reforms mandated by the Sarbanes Oxley Act -- by increasing client and auditor incentives for accurate reporting -- may have narrowed audit quality differences across auditor groups. In this paper, we examine audit quality for Big 4 and Mid-tier auditors during 2003-06 and include clients of other smaller audit firms for comparison purposes. We examine actual audit

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quality (as proxied by earnings management metrics) as well as perceived audit quality (as proxied by the client- and year-specific loading and ex ante equity risk premium metrics). We include in our analysis only those Big 4 clients for whom the Mid-tier firms are potentially viable as auditors.

Relative to other smaller audit firm clients, we find Big 4 and Mid-tier audit clients to have (1) lower levels of accrual management, (2) higher levels of real earnings management, and (3) higher levels of investor-perceived accruals quality. In each case, we were unable to reject the null that Big 4 and Mid-tier audits are similar. However, we find Big 4

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audit clients to have a lower client-specific ex ante equity risk premium relative to both Mid-tier and other smaller audit firm clients.

Collectively, our findings indicate that in situations where a Mid-tier auditor is potentially viable, Big 4 clients could utilize a Mid-tier firm without adversely affecting audit quality. Still, the results suggest that Big 4 clients have a lower ex ante cost of equity capital which is likely related to the insurance considerations ("deep pockets") -- rather than the audit quality -- associated with having a Big 4 auditor."

Across the globe, the so-called Big Four accounting and audit firms –

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Deloitte, PricewaterhouseCoopers, Ernst & Young, and KPMG – are massively influential. Together, they earn more than US\$100 billion annually and employ almost one million people. In many profound ways, they have changed how we work, how we manage, how we invest and how we are governed. Stretching back centuries, their history is a fascinating story of wealth, power and luck. But today, the Big Four face an uncertain future – thanks to their push into China; their vulnerability to digital disruption and competition; and the hazards of providing traditional services in a new era of transparency. Both colourful and

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authoritative, this account of the past, present and likely future of the Big Four is essential reading for anyone perplexed or fascinated by professional services, working in the industry, contemplating joining a professional services firm, or simply curious about the fate of the global economy. Stuart Kells is a Melbourne-based author. His history of Penguin Books, Penguin and the Lane Brothers, won the Ashurst Australian Business Literature Prize. Ian D. Gow is a professor at the University of Melbourne and Director of the Melbourne Centre for Corporate Governance and Regulation. He previously taught at Harvard

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Business School.

The relationship between ownership structure and firm performance has been studied extensively in corporate finance and corporate governance literature. Nevertheless, the mediation (path) analysis to examine the issue can be adopted as a new approach to explain why and how ownership structure is related to firm performance and vice versa. This approach calls for full recognition of the roles of agency costs and corporate risk-taking as essential mediating variables in the bi-directional and mediated relationship between ownership structure and firm performance. Based on the agency theory,

corporate risk management theory and accounting for the dynamic endogeneity in the ownership–performance relationship, this book develops two-mediator mediation models, including recursive and non-recursive mediation models, to investigate the ownership structure–firm performance relationship. It is demonstrated that agency costs and corporate risk-taking are the ‘missing links’ in the ownership structure–firm performance relationship. Hence, this book brings into attention the mediation and dynamic approach to this issue and enhances the knowledge of the mechanisms for

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improving firm's financial performance. This book will be of interest to corporate finance, management and economics researchers and policy makers. Post-graduate research students in corporate governance and corporate finance will also find this book beneficial to the application of econometrics into multi-dimensional and complex issues of the firm, including ownership structure, agency problems, corporate risk management and financial performance.

This volume of Eurasian Studies in Business and Economics focuses on latest results from research in Banking and Finance, Accounting

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and Corporate Governance, Growth and Development, along with a focus on the Energy sector. The first part on Accounting and Corporate Governance features articles on environmental accounting, audit quality, financial information, and adoption of governance principles. The Banking and Finance part looks at risk-behavior in banks, credit ratings during subprime crisis, stakeholder management, and stock market crises. The book focuses then on the energy sector and analyzes macroeconomic impacts of electricity generation, risk dimensions in wind energy, the latest EU energy reforms, and

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discusses prediction models.

ScholarlyBrief

Auditing, Loose-Leaf

Why Developing Countries Need More Large Firms

The Strategic Alliances Fieldbook

Ownership Structure, Related Party

Transactions, and Firm Valuation

Disclosure Behavior of European

Firms around the Adoption of IFRS

In 2013, audit firm mergers created two “Chinese” audit firms - Ruihua and BDO Lixin - that outranked EY and KPMG to become two of the four largest audit firms in China in terms of total audit revenue. In this thesis, I examine the impact of this change in audit industry structure on the economic behavior, i.e. audit pricing and audit quality, of these two large

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local audit firms - or Big L - relative to the Big 4 and the other local audit firms. Using a difference-in-differences design, I find that the pre-post change in audit fees for the Big L auditors is significantly higher than that for the Big 4 and the other local audit firms around the mergers. In addition, I find that the Big L firms had a significant improvement in audit quality after the mergers, relative to the Big 4 firms over the same period. That is, holding everything else constant, the Big L had higher propensity to issue modified audit opinions and their clients exhibited improved earnings quality in the post-merger period. In contrast, I find evidence of a decline in audit fees and deterioration of earnings quality for clients of the Big 4 auditors around the mergers. I interpret the results as consistent with a shift in the relative

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market power among the large audit suppliers in China and the development of brand name reputations by the Big L firms, which provided the ability and incentive for the Big L firms to conduct higher quality audits in the post-merger period. On the other hand, the Big 4 audit firms lost some market power and auditor independence as new large competitors emerged in the industry. This thesis answers calls by Francis (2011) and DeFond and Zhang (2014) for further research on the effects of changes in market structure in the audit industry. Implications for various regulators, including the Ministry of Finance of PRC, the European Commission, and the U.S. SEC, are discussed. There is increasing interest in accounting issues in China. Despite a

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relatively short history, China's stock market is the world's second largest. This growth has been accompanied by increasing demand for accounting information alongside reforms of accounting and auditing rules, as international investors have paid increasing attention to investment opportunities in this dynamic and energetic country with a large population and economic growth potentials. Despite this, at present there are few books which offer students, academics and practitioners a comprehensive guide to current accounting issues in China. The Routledge Companion to Accounting in China fills this important gap in the literature. The volume is organized in six thematic sections which cover capital market and corporate finance, financial accounting, managerial

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accounting, auditing, taxation and internal controls. The structure is intended to reflect the increasing diversity of contemporary accounting issues in China, including a balanced overview of current knowledge, identifying issues and discussing relevant debates. This book is a prestigious reference work which offers students, academics and practitioners an introduction to current accounting issues in the emerging market of China.

Auditors : Market concentration and their role, second report of session 2010-11, Vol. 2: Evidence

Advances in Pacific Basin Business, Economics, and Finance is an annual publication designed to focus on interdisciplinary research in finance, economics, and management among Pacific Rim countries.

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Proceedings of the 15th Eurasia
Business and Economics Society
Conference

Quantitative Data Analysis

Is Audit Quality Different for Big 4 and
Mid-tier Auditors?

Shared Services and Outsourcing: A
Contemporary Outlook

Corporate Governance in Emerging
Markets

Making It Big

The Strategic Alliances

Fieldbook: The Art of

Agile Alliances is for

technology and

professional services

practitioners and

executives seeking

faster value from their

partnerships as

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traditional alliances are changing rapidly in form and tempo.

Digitising customer channels and internal operations has been a long-running initiative for most companies, and the global COVID-19 pandemic has accelerated the urgency and budgets associated with the digital transformations that technology and professional services companies support. The Strategic Alliances Fieldbook compiles a century of the authors'

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experience of leading joint businesses to solve the problem of how to go fast and avoid common issues that delay alliances. The reader will get a detailed analysis of professional services companies and technology companies and how the dynamics of their collective culture and operating model are shaped when working in partnership. The book provides a 'Blueprint': a library of methods that includes 15 templates which can be

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applied to accelerate any alliance. The book also includes 19 case studies to illustrate real-life situations. This book is particularly relevant to executives involved in partnership initiatives, specifically in professional services and technology firms, and can be read in conjunction with The Strategic Alliance Handbook by Mike Nevin. Technical advancements are an important part of modern society, but

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particularly important in the business world. The success or failure of business operations can be affected by the technical operations working within it. Technology, Innovation, and Enterprise Transformation addresses the crucial relationship between a business and its technical implementations, and how current innovations are changing how the industry operates. Highlighting current theoretical frameworks,

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novel empirical research discoveries, and fundamental literature surveys, this book is an essential reference source for academicians, professionals, and researchers who are interested in the latest technical insights within the business field.

The complexity of human behavior challenges our explanatory powers. Yet, in this day and age we desperately try to manage and control the behavior of our

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corporate citizens through rules, codes, systems and procedures alike. This study is an illustration that true human behavior cannot simply be controlled by (more of) such rules. Instead, it is driven by many psychological, cultural, contextual, and environmental factors. The focus of this study is the influence of cross-national cultural differences in the context of the professional behavior of

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auditors, based on the central question: Is auditors' professional behavior affected by crossnational cultural differences, and, if so, how? Being based on grounded theory, in part validated within an international accounting organization, this study is the first to provide a more profound, in-depth, and contextualized analysis and understanding of the effect of cross-national cultural differences on the behavior of

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professionals in general, and that of auditors in particular. Becoming a partner in a professional services firm is for many ambitious fee-earners the ultimate goal. But in this challenging industry, with long hours, high pressure and even higher expectations, how do you stand out from the crowd? How do you build the most effective relationships? And how do you find the time to do all of this and still

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have a fulfilling personal life? Now in its third edition, How to Make Partner and Still Have a Life equips individuals at the start of their career through to partner with the skills needed to reach and succeed at the leadership level. How to Make Partner and Still Have a Life details the expectations and realities of being a partner and outlines how you can continue to achieve once you have obtained the much-

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coveted role. This edition is updated with guidance on developing the right mindset for success and the importance of mentoring and sponsorship. There is a specific focus on women and BAME professionals and the challenges faced by individuals coming from non-traditional or under-represented backgrounds. Heather Townsend and Jo Larbie provide a guide to help you tackle common obstacles and work smarter - not

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harder - to reach the top. Start your journey to partnership and still have the time for a life outside of work.

Issues in Accounting, Administration, and Corporate Governance: 2012 Edition

Effective Auditing For Corporates

Gender Differences in Audit Quality

Accounting in Central and Eastern Europe

The Art of Agile Alliances

A Practical Approach with Data Analytics

The development of generic skills (often referred to as 'soft skills') in accounting education has been a focus of discussion and debate for several decades. During this time employers and professional bodies have urged accounting educators to consider and develop curricula which provide for the development and assessment of these skills. In addition, there has been criticism of the quality of accounting

graduates and their ability to operate effectively in a global economy. Embedding generic skills in the accounting curriculum has been acknowledged as an appropriate means of addressing the need to provide 'knowledge professionals' to meet the needs of a global business environment. Personal Transferable Skills in Accounting Education illustrates how generic skills are being embedded and evaluated in the accounting

curriculum by academics from a range of perspectives. Each chapter provides an account of how the challenge of incorporating generic skills in the accounting curriculum within particular educational environments has been addressed. The challenges involved in generic skills development in higher education have not been limited to the accounting discipline. This book provides examples which

potentially inform a wide range of discipline areas. Academics will benefit from reading the experiences of incorporating generic skills in the accounting curriculum from across the globe. This book was originally published as a themed issue of Accounting Education: an international journal. Issues in Accounting, Administration, and Corporate Governance: 2012 Edition is a ScholarlyBrief™ that delivers timely,

authoritative, comprehensive, and specialized information about Business Ethics in a concise format. The editors have built Issues in Accounting, Administration, and Corporate Governance: 2012 Edition on the vast information databases of ScholarlyNews.™ You can expect the information about Business Ethics in this eBook to be deeper than what you can access anywhere else, as well as consistently reliable, authoritative, informed,

and relevant. The content of Issues in Accounting, Administration, and Corporate Governance: 2012 Edition has been produced by the world's leading scientists, engineers, analysts, research institutions, and companies. All of the content is from peer-reviewed sources, and all of it is written, assembled, and edited by the editors at ScholarlyEditions™ and available exclusively from us. You now have a source you can cite with

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***The dissertation consists
of four essays on the
quality of audited
financial statements. The
first analysis investigates
the association between
several regulations of the
audit market and
earnings characteristics.
The second essay
differentiates between
different drivers of audit
quality after an auditor
change by comparing the***

effects of voluntary and mandatory auditor changes. The third study analyses the different strategies of Big4 and non-Big4 auditors in dealing with Level 3 fair values. The fourth part examines banks' valuation behavior concerning Level 3 fair values.

Theories, Practices and Cases

The Big Four

Audits of Public Companies

Auditing and Society

Resistance and

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Accountability