



Independence

Auditor independence education materials: The importance of being independent

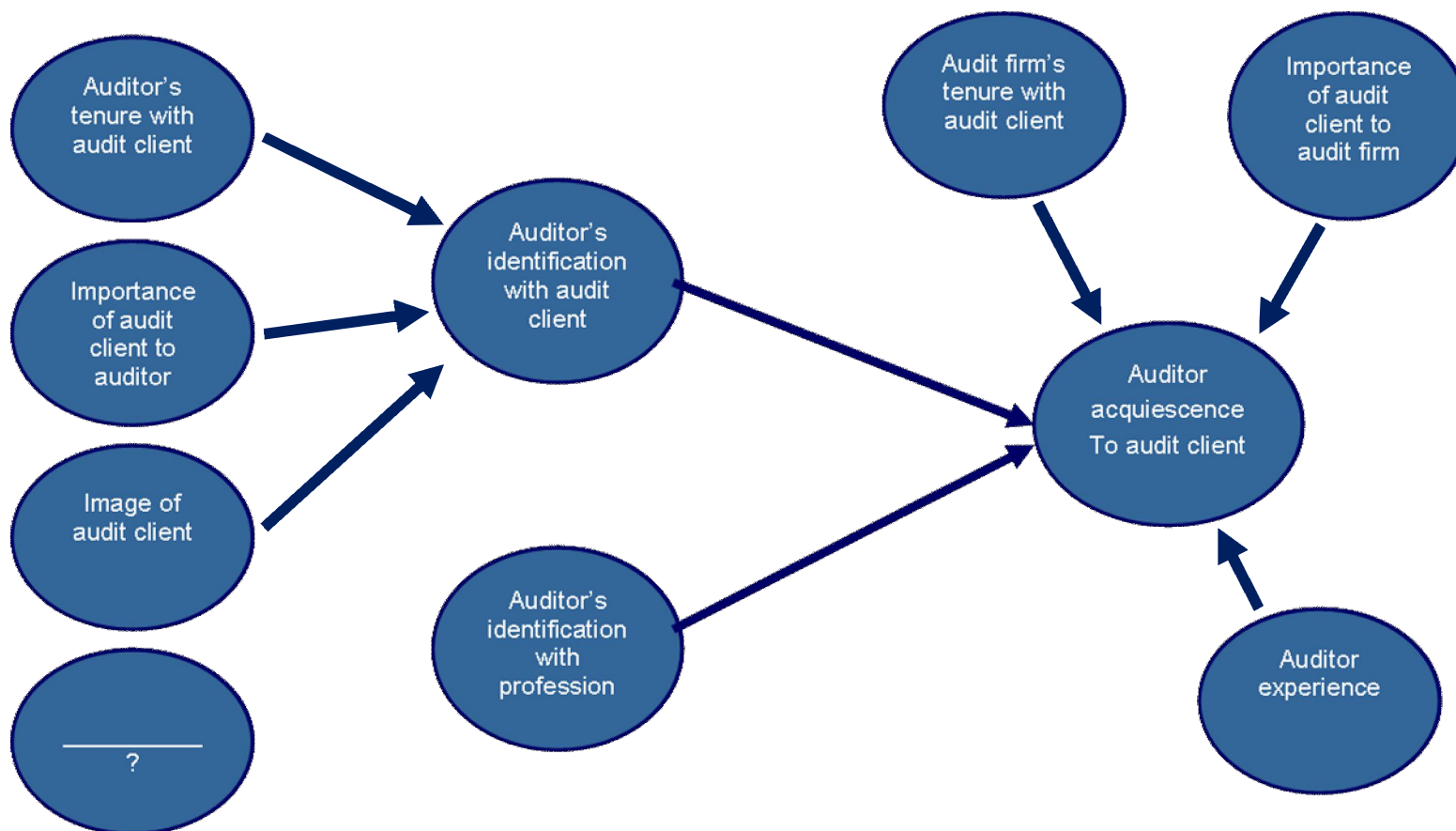
Student handout

Developed in conjunction with the University of Illinois Center for Professional Responsibility in Business and Society.

Audit • Tax • Consulting • Financial Advisory •

Student handout

Directions: Assign a + or – sign to each arrow to depict how you perceive the below factors influence an auditors’ tendency to acquiesce to managements’ preferences.*



*Adapted from Bamber, M. & V. M. Iyer (2007 "Auditors' Identification with Their Clients and Its Effect on Auditors' Objectivity" *Auditing: A Journal of Practice & Theory* (26November): 1-24

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