

Auditor Independence: An Independent Auditor Never Makes “Mistrakes”

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Abstract

This study aims to perform a systematic review of the scientific literature on the topic Independent Audit. The research method of this study was based on descriptive statistics, a sample of 32 full articles published in scientific journals national, and have been published in the period between 2008 to 2019. Accordingly, the results of this study show a summary of scientific literature on the topic Independent Audit and allowed to statistically summarize the state of the art scientific production carried out in recent years on the subject auditor independence. The results show research networks in the area, the most prolific authors, journals with the highest percentage of publications about independent audit, most applied methods, and major gaps.

Keywords: independent audit, systematic review, scientific research.

1. Introduction

The independent audit is intended to certify the suitability of an act or fact in order to be included in reliability characteristics. It is understood that it is still a process that seeks to analyze and validate financial information and assets of a business by a company exempt and external. The main audit contribution to the company is checking the accounting system (Sunder, 1997).

Under this context, the audit work should be properly planned and executed by trained professionals, graduates in Accounting course, registered in the Federal Accounting Council (CFC, 2019).

In Brazil, the emergence of this segment occurred at the end of World War II, when the country multinational input increased significantly, with branches of which existed in North America and Europe. The audit has increasingly focused importance to the business environment. It brings greater security in the analysis of financial statements to attest, it is provided within the limits established by the professional standards, which were carried out in accordance with the accounting principles that apply to the entity. Thus, they help to organize the market and increase transparency in their businesses, and contribute to the trust in relations between audited entities and users of such information.

Among the advantages of having an independent audit, which included the receipt of an audit certificate is very well regarded in the market for shareholders and investors. There is a high credibility to their conferences. For shareholders, it is an investment that gives a safer information makes the application something lighter and extreme reliability.

This research is aim to conduct a systematic review of scientific literature on the topic Independent Audit. The study deals with the influence of the Independent Auditors in their areas of purpose and in some situations, seeking to present its benefits and contributions to the business of the companies that has its audited financial statements, thus making the company more prepared to clarify numerous factors to their representatives and investors.

Highlighting the contributions of Accounting course academic, society in general and to the tax authorities so that they get the work of the independent audit, an ally in keeping the correct application of tax laws and accounting standards.

This study is justified by presenting the concepts of independent audit, with a view to the development of activities carried out by auditors is essential to the formation of a professional opinion on the quality of accounting information provided to stakeholders in the economic and financial reality of companies. Also aims to demonstrate the importance of the audit of the financial statements, the opinion of an independent auditor.

An academic and professional point of view we have a collaboration to society through the strength that can be achieved by the entities that use dynamically independent audit, collaborating so that these fulfill their social function.

2. Theoretical Review

The independent auditing refers in plays an important role in the proper functioning of the market to contribute to increased reliability of the information as to its transparency and adequacy independently and based on technical and professional procedures (Ito; Niyama & Mendes, 2008).

The independent audit is one reason for the reduction of information asymmetry, incurred between users of information. The growing momentum for more timely and reliable information is therefore demanding higher quality services performed by the auditors. (Firmino; Damascena; Paulo, 2010). The main objective is to validate the information disclosed by those statements. The main purpose of the audit is to confirm the accounting records and consequent financial statements, assessing the adequacy of records. Thus, in broad terms, the ultimate goal is to give the administration, the tax authorities, owners and financiers of assets the belief that the financial statements reflect or not (Franco; Marra, 2000).

Independent auditors basically act as informational intermediaries, interfering with the flow of information to reduce the information asymmetry and mitigating agency costs (Healy; Papelu, 2001). Attie (1998) points out that with the development of the economy, the development of enterprises and the increasing complexity of production activities arise the need to evolve accounting in accordance with these processes, resulting from the accounting development is the evolution of the audit. The quality of services provided by independent auditors is currently the subject of discussion. To ensure this quality, regulatory bodies and professional bodies have developed a set of measures, including the Quality External Peer Review (Teixeira; Amorim; Borges, 2012).

The audit of the financial statements is the work done by an independent auditor, after application of a set of procedures adopted by it, issue an opinion on the adequacy of the analyzed financial statements. The independent auditor's report is prepared in compliance with the financial statements as to the adequacy Fundamental Accounting Principles and Standards Brazilian Accounting and other relevant legislation (Cunha et al., 2010).

In the recent history of the Brazilian financial market under crisis and also of their own development, singular opened space for reflection on the quality of independent audits of financial statements and particularly the threats to auditor independence in the local market (Brunbeck, 2010).

The Independent Audit is a field of study with a number of issues to be addressed, which in turn are used to a better understanding of the market and its related areas such as financial and accounting part. In Brazil, we can show that the articles do a study to address the practices used by auditors independent entities in order to a more detailed verification of its financial statements, to be a transparency to their coordinators.

Firmino (2013) states that the purpose of the study was to investigate how they behave auditors in the trial of subjective situations, inserted in a pessimistic scenario and optimistic when assessing the criteria for recognition and / or measurement upon execution the audit

work. Another main objective is to investigate the compliance with standards in the revaluation of fixed assets and the reports issued by the independent audit of the companies listed on Bovespa, ie, if the independent auditor's opinion is consistent with regard to the revaluation (Assign; Avila, Alberton, 2010).

Clivatti et al. (2009) mapped the independent auditing firms that audited the financial statements of companies from 2004 to 2006, and classified the types of opinions delivered. Then the authors analyzed and compared the content of opinions.

Texeira, Amorim and Borges (2012) analyzed the results of the Quality of External Review of Independent Auditors of Brazil, observing data to approval by the CRE of the review reports issued by the auditors-reviewers. Already Firmino, Damascena and Paul (2010) analyzed the presence of the uniformity of quality of the services performed by independent auditing companies called Big Four. Viega, Borges, Chaves (2013), aims to identify the perception of the counters on the independent auditor's career in Brazil, in order to relate the determinants of shortage of professionals in the Brazilian market, pointed out in previous research.

3. Research Method

This study, as to their goals, was characterized as a research that seeks to identify in a sample of 32 papers found in some databases such as Spell, Google Scholar, all published in magazines between 2000 and 2019. Where was conducted a data analysis, qualitative and quantitative approach, using descriptive statistics.

Use graphs and tables to show the data analyzed, some of them as year universities, authors who have published on the subject aborted, the key words most used. There was the use of a software, Ucinet to create a network graph of citations to the references used by the authors who wrote about independent audit.

4. Analysis of Results

According to Figure 1, we can see a wide variation from year to year in the publications concerning the issue Independent Auditors, with a high number in 2008 and 2013.

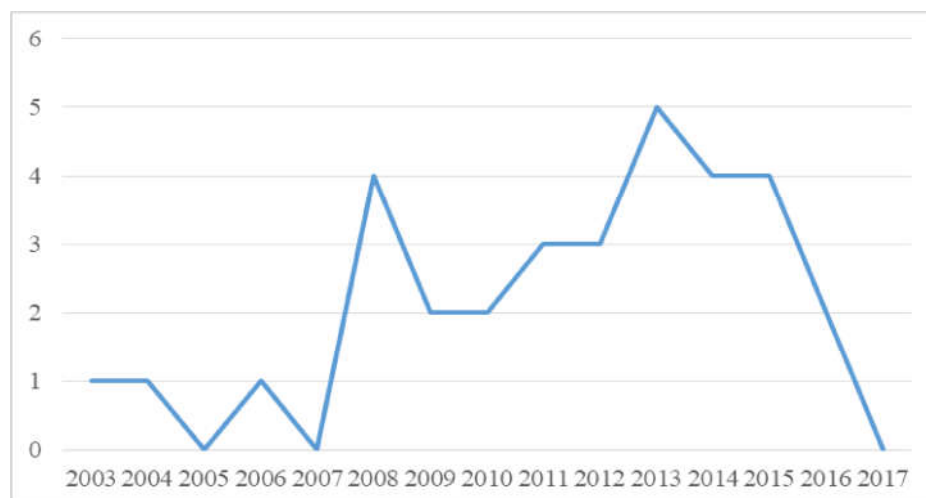


Figure 1. Graph of the variation of publications from year to year

Source: Own elaboration (2019).

Based on the information presented in Table 1, we can observe the national magazines which were published from 2003 to 2019 study articles.

Table 1. Main National Accounting and Administration of magazines published on the subject Independent Audit

National journals	The number of articles published in the sample period 2003-2019, with the theme Independent Audit
Advances in Applied Scientific and accountings	1
Journal of Accounting and Controlling	2
Society magazine, Accounting and Management	2
Journal of Contemporary Management	1
Journal of Accounting	2
Magazine online-FECAP Administration	1
Journal of Accounting Science Catarina Magazine Cont. Fin.	3
Magazine Accounting, Management and Governance	5
Journal of Admin., Accounting and Sustainability	1
Journal of Accounting Master's in Accounting Sciences at UERJ	2
Journal of Accounting and Organizations	2
Journal of Education and Research in Accounting	1
Journal of Accounting Information	2
Journal of Electronic Administration	1
Production magazine online	1
UNB Accounting Journal	1
Accounting Universe Magazine	3

Source: Own elaboration (2019).

Figure 2 shows the relative frequencies about the main Brazilian Accounting Journals who have published on the topic Independent Audit.

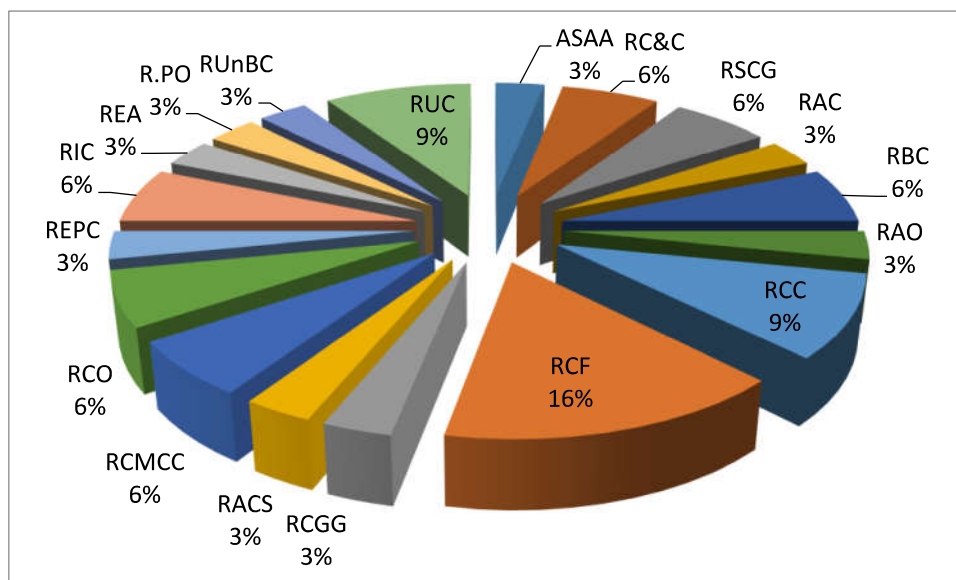


Figure 2. Percentage graph of articles published by journal

Source: Own elaboration (2019).

Based on the data presented in Table 2, it is possible to analyze the methods used are well balanced between Qualitative (44%) and quantitatively (44%) and a small portion of the used articles Qualitative-Quantitative (13%).

Table 2. Statistical analysis of the methods used in the studies analyzed.

Method applied Type	Score	Freq. relative	Freq. accumulated
Qualitative	14	44%	44%
Quantitative	14	44%	88%
Qualitative-Quantitative	4	13%	100%
Total	32	100%	

Source: Own elaboration (2019).

This percentage relative to the main methods used in studies of independent audit listed in Figure 3.

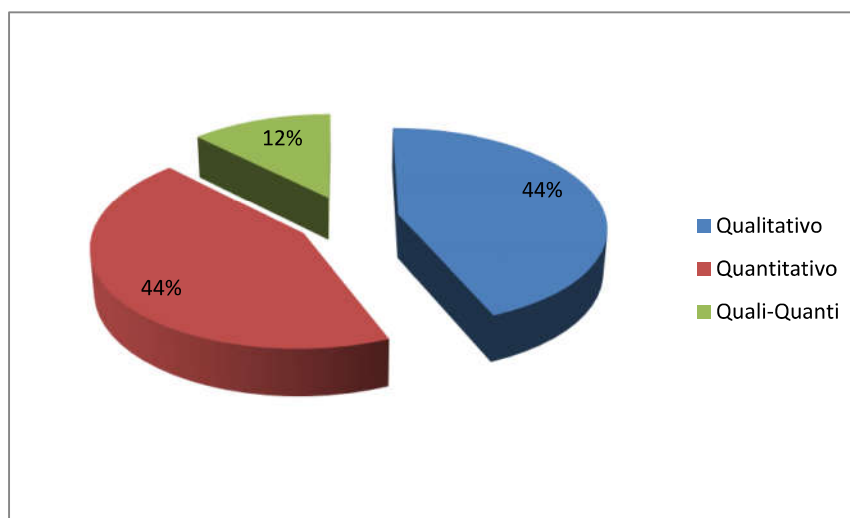


Figure 3. Graph of the methods used in the studies analyzed

Source: Own elaboration (2019).

Based on the analyzed data in Table 3, it can be seen that the types of qualitative methods were not explicit in articles studies, these being sorted in others (71%) and small in the classified content analysis (21%) and case study (7%).

Table 3. Qualitative analysis methods applied in studies

Type Qualitative Method	Score	Freq. relative	Freq. accumulated
Content analysis	3	21%	21%
Case study	1	7%	28%
Others	10	71%	100%
Total	14	100%	

Source: Own elaboration (2019).

Based on the data presented in Table 4, it is observed that the articles which was highlighted the type of quantitative method which further appeared was Descriptive statistics (36%), regression (14%) and the test of hypothesis (7%) were few methods.

Table 4. Quantitative analysis methods applied in studies

Type Quantitative Method	Score	Freq. relative	Freq. accumulated
Descriptive statistics	5	36%	36%
Regression	2	14%	50%
hypothesis test	1	7%	57%
Others	6	43%	100%
Total	14	100%	

Source: Own elaboration (2019).

Based on the analyzed data in Table 5 - it is possible to note that the keyword that appears in

more articles and auditing studies (13.13%), followed by some other financial statements as (5.05%), International Accounting Standards (4.04%).

The other keywords found are often not used in more than three items.

Table 5. Analysis of main keywords used in the studies

Key words	Score	Freq. relative	Freq. absolute
Sampling in audit	1	1.01%	1.01%
Independent auditor	2	2.02%	3.03%
Auditors	1	1.01%	4.04%
Independent auditors	2	2.02%	6.06%
Auditing	13	13.13%	19.19%
Independent audit	3	3.03%	22.22%
Banks	1	1.01%	23.23%
Brazil	1	1.01%	24.24%
Audit committee Features	1	1.01%	25.25%
Football clubs	1	1.01%	26.26%
Audit Committee	2	2.02%	28.28%
Behavioral skills	1	1.01%	29.29%
Auditor's skills	1	1.01%	30.30%
Behavioral accounting	1	1.01%	31.31%
Quality control	1	1.01%	32.32%
Internal controls	1	1.01%	33.33%
Auditing costs	1	1.01%	34.34%
CVM	1	1.01%	35.35%
Accounting statements	5	5.05%	40.40%
Financial statements	3	3.03%	43.43%
Expenses audit	1	1.01%	44.44%
Consulting expenses	1	1.01%	45.45%
Discretion	1	1.01%	46.46%
Emphasis	1	1.01%	47.47%
Understanding the rules	1	1.01%	48.48%
Corporate scandals	1	1.01%	49.49%
Audit firms	1	1.01%	50.50%
Reference Form	1	1.01%	51.52%
Corporate governance	3	3.03%	54.55%
Harmonization	1	1.01%	55.56%
Audit Fees	1	1.01%	56.57%
impairment	1	1.01%	57.58%
Manipulation	1	1.01%	58.59%
The audit market	2	2.02%	60.61%
Standards	2	2.02%	62.63%
Brazilian accounting standards	1	1.01%	63.64%

Auditing Standards	1	1.01%	64.65%
International Accounting Standards	4	4.04%	68.69%
Standards US accounting	1	1.01%	69.70%
Seem Opinion of the Independent Auditors	1	1.01%	70.71%
Audit opinions	1	1.01%	71.72%
Perception	1	1.01%	72.73%
Perception of the audited	1	1.01%	73.74%
Counters Perception	1	1.01%	74.75%
Term Publication	1	1.01%	75.76%
Accounting principles	1	1.01%	76.77%
Audit procedures	1	1.01%	77.78%
Accounting pronouncements	1	1.01%	78.79%
Quality	1	1.01%	79.80%
Audit quality	2	2.02%	80.81%
Fixed Asset Revaluation	1	1.01%	82.83%
Red Flags	1	1.01%	83.84%
Remake	1	1.01%	84.85%
Regulation	1	1.01%	85.86%
Report	1	1.01%	86.87%
Audit Report	1	1.01%	87.88%
Independent audit report	1	1.01%	88.89%
Peer review	1	1.01%	89.90%
Audit Risk	1	1.01%	90.91%
Fraud risk	1	1.01%	91.92%
Sarbanes-Oxley	1	1.01%	92.93%
Power industry	1	1.01%	93.94%
Tax Avoidance	1	1.01%	94.95%
Theory of Regulation	1	1.01%	95.96%
Third sector	1	1.01%	96.97%
Compliance testing	1	1.01%	97.98%
Substantive tests	1	1.01%	98.99%
Total	99	100.00%	

Source: Own elaboration (2019).

Based on the data presented in Table 6 - is possible to analyze the Universities that published on the subject were UFSC (8), USP (4) UFPB (4).

Subsequent Universities did not have more than three published articles on their topic.

Table 6. University has most publications on the topic Independent Audit

University	Articles published amount
UFSC	8
USP	4
UFPB	4
FURB	3
UFRN	3
UNB	3
PUC-SP	2
UNISINOS	2
UVV	2
FUCAPE	1
FURG	1
PUC-Rio	1
UDESC	1
UFES	1
UFLA	1
UFSJ	1
UFU	1

Source: Own elaboration (2019).

4.6 Authors Who Have Published on the Subject Independent Audit

Based on data collected in Table 7, it is possible to analyze the ranking of the authors who have published on the subject independent audit.

Authors who have published more were Edilson Paulo, Evelyse Nicole Amorim keys, Jos é Alves Dantas, Luiz Alberton each with three articles, the other not published more than two articles on their topic.

Table 7. Ranking of the most prolific authors on the subject

Authors	Score
Luiz Alberton	4
Evelyse Nicole Amorim Keys	3
Jos é Alves Dantas	3
Edilson Paulo	3
Emerson Jos é Firmino	3
Ernesto Fernando Rodrigues Vicente	2
Jorge Katsumi Niyama	2
Bruna Texeira	2
Loreci Jo ã Borges	2
Marcelo Dutra Haendchen	2
Paulo Roberto da Cunha	2

Raphael V. Weigert Camargo	2
Adalene Olivia Silvestre	1
Adriano Gomes da Silva	1
Sameer Ahmed El Khatib	1
Alfredo Sarlo Neto	1
Alini da Silva	1
Ana Ison Marcio Gomes	1
Anderson Clivatti dos Santos	1
Will Anderson Renan	1
Andre Luiz Carvalhal da Silva	1
Anísio Candido Pereira	1
Antonio Cezar Bornia	1
Antonio Lopo Martinez	1
Antonio Robles Junior	1
Archimedes' Jesus Moraes	1
Bernadette Limongi	1
Caio Peixoto Chain	1
Caroline Miriam Martins Fontes	1
Caroline Sulzbach Pletsch	1
Deborah Gomes Machado	1
Edilane Cristina da Silva	1
Edson Carlos dos Santos	1
Eduardo Schiehl	1
Elisabeth Yukie Horita Ito	1
Emerson Firmino	1
Erivan Ferreira Borges	1
Fábio Moraes da Costa	1
Felipe Andrade da Silva	1
Felipe Silva Moreira	1
Fernando Andrade Pereira	1
Fernando Dal-Ri Murcia	1
Hans Michael van Bellen	1
Ildefonso Assing	1
Ilse Maria Beuren	1
Jorge Eduardo Scarpin	1
JoséAlonso Borba	1
Karla Katuscia Nobrega de Almeida	1
Luiz Alberton	1
Luzivalda Guedes Damascena	1
Victor Manuel Benevides Aires	1
Marcelo H. Dutra	1
Marcos Antonio de Souza	1

Maria do Carmo Santos Granddaughter	1
Michela Rodrigues da Silva	1
Naiara Leite dos Santos	1
Neirilaine Almeida Silva	1
Otavio Ribeiro de Medeiros	1
Pablo Luiz Martins	1
Patricia Maria Bortolon	1
Paulo Cesar de Melo Mendes	1
Madruga Renato Borges Veiga	1
Renato Vieira de Avila	1
Rita of Cascia CP Camargo	1
Roberto Carlos Klann	1
Roberto Pires de Carvalho	1
Rodrigo Telles Pires Hallak	1
Piva Rogério da Silva	1
Ruben Cardoso Lessa	1
Silene Rengel	1
Simone Teixeira Chaves Mosque	1
Sirlei Lemes	1
Thais Santos Barreto	1

Source: Own elaboration

Figure 4 shows the network with the references used by the five authors who have published on the independent audit subject, where only the references that were most cited by the authors Edilson Paulo, Evelyse NC Amorim, José Alves Dantas, José Emerson Firmino and Luiz Alberton. As Edilson and Joseph EF published the articles together his references were placed jointly.

Analyzing the data network shown in Figure 4, we can see that the few were cited by more than two authors and are interconnected.

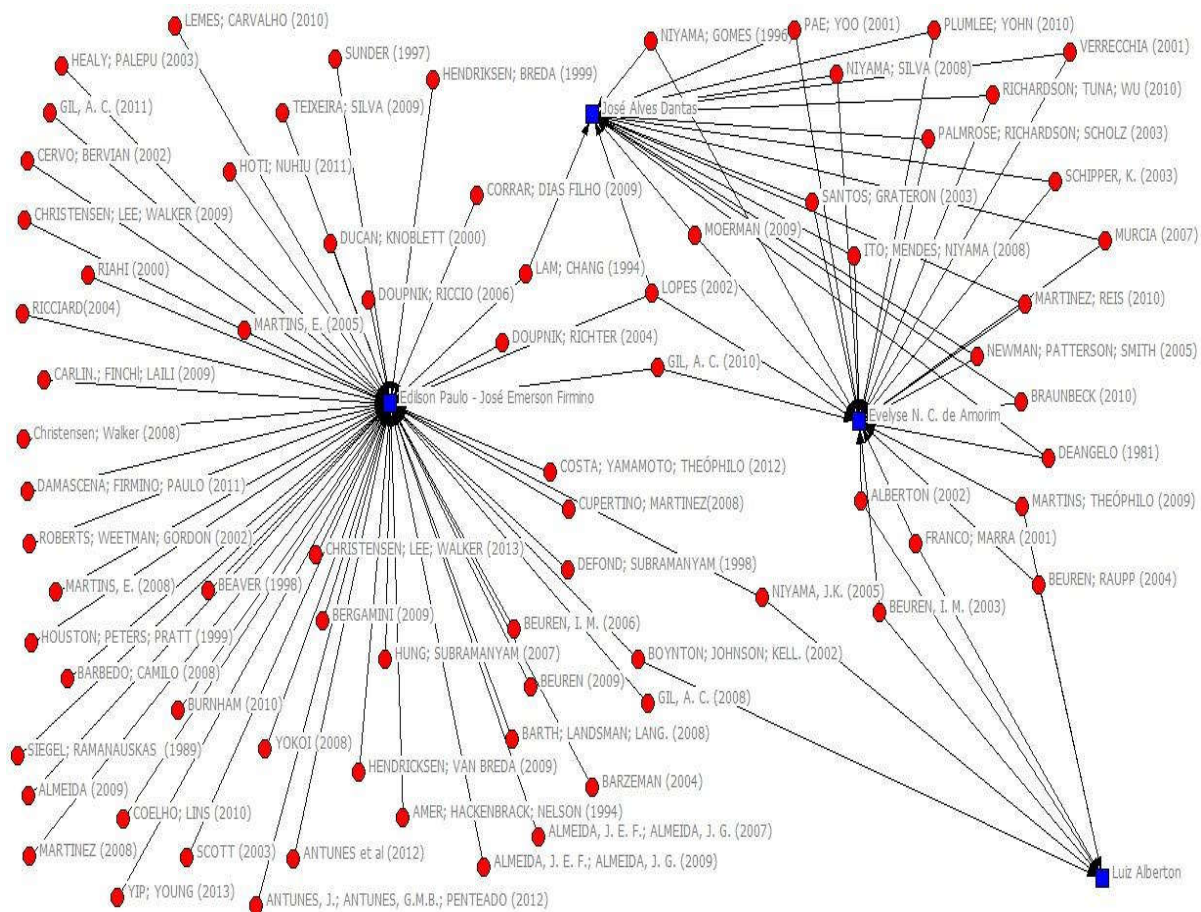


Figure 4. Citation network analysis on the topic Independent Audit

Source: Own elaboration.

Articles have different methods of research, each with its best to analyze samples for specific results in their studies. The article by Campbell et al. (2013), the authors analyzed the perception of the audited regarding behavioral skills Independent auditors: an empirical study in the city of Florianópolis (Santa Catarina). For this, they used a method of exploratory research, it sought to investigate the perception of the audited regarding the practical application of the behavioral skills of the independent auditors issue not addressed in national and international studies, as seen in the literature review, according to Camargo et al. (2013). In this regard, it is worth emphasizing that exploratory research include an adopted approach to the search for more information,

In the study of Firmino, Paul (2013), the authors applied an exploratory and descriptive research. Exploratory, it seeks to obtain more knowledge about the behavioral aspects that affect the interpretation of International Financial Reporting Standards. Descriptive, as it seeks to verify the significant differences and similarities between the audit profession when interpreting accounting standards, using expressions of probability in the recognition process and / or measurement of revenues, expenses, assets and liabilities.

Silvestre Pereira and Khatib (2016) applied a descriptive, mixed approach, ie, they used the method "qualitative and quantitative", which allows the results show precision aspects of

quantitative data and aspects of enrichment of knowledge of qualitative data and employs documentary procedure.

The methodology used in the work of Ito, Niyama and Mendes (2008) comprises information retrieval and analysis of content, consisting of a comparative analysis of existing rules, as to the affects aspects to quality control of services provided by independent auditors, namely enabling independent auditor, maintenance of technical and professional competence (continuing professional education), internal quality control independent audit (independence policy, internal quality control program, the audit committee), external control of an independent audit (external review by pairs, monitoring by supervisory authorities), periodic replacement of the independent auditor.

Audit cost data used in Bortolon Neto and Santos (2012) were extracted from the reference forms published on the Securities and Exchange Commission website (CVM), the remaining information was obtained from the BM & FBOVSPA website and also the base Econômica data. In the research Moreira et al. (2015) the data for the research were taken through the site B3, with data collected in 2005 period data to 2011.

After noting the conclusions of the papers, it appears that each investigates its referent search field and takes his final remarks by the analysis of their research. According to Santos et al. (2013), rethink the work of the independent auditor is required to give greater security to investors regarding the performance of companies operating in the Brazilian Capital Market and the adoption of good Corporate Governance practices. There is both nationally and internationally, that the monitoring of the operations and performance of the independent auditors have been highlighted, especially in the matters of independence, ethics and professional conduct. (Ito; Niyama; Mendes, 2008). We can see that the articles inquire different points of their studies, reliability of financial reporting is an essential condition for the proper functioning of the markets, particularly the banking, given the fact that its institutions are subject to systemic risk known as "bank run" in case of distrust of depositors. Among the aspects that can contribute to an atmosphere of trust is part the work of the independent auditors, historically associated with the purpose of ensuring the credibility of the financial reporting process.

Chaves et al. (2012), demonstrates a clear way is important to stress the importance of independent audit, that with the certification work, aims to provide transparency and confidence to the information provided by companies in the country and the world, bringing security to interested investors. In another study the conclusion noted that the results indicate that companies tend to spend more than audit consulting, and more than half of the sample even hired consulting services in 2009 (Hallak; Carvalhal, 2012).

According to Moreira et al. (2015), in summary the results presented in this study show an influence of international accounting standards in the independent auditors' report, motivating more often to issue an opinion with emphasis of matter paragraph and / or qualification.

According to Veiga Borges, Chaves (2013), the results obtained in the study indicate that there is a more effective partnership between universities and audit firms, the development of

lectures to demonstrate the reality of the market and the profession, the way of acting the professional and the opportunities in the industry, including both the lack of stimulation during the course of Accounting Sciences at the lack of knowledge about the profession and stimulus / opportunity in audit firms would not be impediments to choice of auditor career given the high number of interested in the profession (78%).

Thus, it is concluded that the independent audit companies of Santa Catarina surveyed use professional judgment of its auditors to select samples to apply the compliance testing and substantive testing, ie, do not use statistics. It is believed that this factor is related to the shortage of material in the audit area to guide professionals in the application of statistics in their day-to-day, as this tooling allows you to measure the risk, reliability and accuracy required in the work of audit (Cunha; Beuren, 2006).

It can be observed that according to the conclusions of the articles the field of independent audit leads to several studies, all with the purpose and common improvement in audit professional practice and how to increase their opinions on companies so that there is a reliable and transparency in its certain financial or accounting statements.

By observing the findings of the articles surveyed we can analyze some of them suggest conducting research to expand the study content, thus giving ideas for possible research in continuing your articles, because some of them show that their samples were small, or even use other research methods.

According to Campbell et al. (2013), it is recommended that further research deepen and advance what was working, that they seek legitimacy and / or comparison of the results presented here, is through research of other samples, or even the exploitation of other skills not investigated in this study.

The research has limitations such as the use of intentional sample. Firmino and Paul (2013) believe that their paper may contribute to new research involving the behavioral aspect of the auditor, such as the establishment of minimum standards for the expressions of probability would not reduce the behavioral effect and contribute to a process more qualitative harmonization of accounting standards. Clivatti et al. (2009), during the research, they detected the need for continued research aimed at an expansion of the data analyzed, and the use of other factors not considered in this regression. Indeed,

Another finding obtained through research by Santos et al. (2013), it was that financial analysts tend to underestimate the importance of the auditor's work for reliable financial information. Santos et al. (2013) suggest that other researchers interested in researching this topic, because it is an issue as relevant to society and, therefore, are new articles aimed at further study of this issue.

Naturally, the study is subject to limitations. The main one is the fact that the object of the research phenomenon, the quality of audits, it is not an externally verifiable aspect, at least contemporaneously to its realization, which imposes the need to use proxies. It may also want to emphasize that the models developed here and the concomitant construction of the variables considered the specifics of the Brazilian banking market, do not apply in another

context without the necessary adaptations.

In this sense, Dantas and Medeiros (2014) suggest that further research to test the validity of the models and assumptions of research in other settings, and perform tests with other audit quality proxies for the collation of evidence obtained here and identify other explanatory variables to conduct quality audits.

Carvalho (2012) suggests that for future research, it would be interesting to conduct a similar study this with the 2009 data later to check the behavior of spending on audit and consulting over time. Moreover, the determinants and the reasons why companies hire consulting services of the same firm providing audit services can be analyzed. Finally, it is also suggest that conduct studies on the impacts of hiring consulting services in the independence of the audit firm.

Bortolon, Neto and Santos (2012) believe that the analyzes carried out to encourage your search continued research and identified four key opportunities for improvement: expand and diversify the sample; note the information reported in the Program in previous years, when available; build new *proxies* Related to the board of directors and audit committee, identifying compositional characteristics, independence and efficiency; better identify the ownership structure and the types of shareholders.

5. Final Considerations

This study aimed to analyze a sample of articles which published on the independent audit theme, each summarizing this issue in a different way. It can be seen that during the study of the data collected, there were similar features between the articles, each with their problem of research have developed as the independent audit has become something that helps entrepreneurs to have more responsibilities, and demonstrate how the opinion this professional is very important for companies who need this service. The audit is independent act in the main field of study of accounting and financial statements, with the purpose to show transparency and accountability who enjoys such demonstrations, preventing the growth of fraud on the market.

The aim of this study was achieved through research conducted within each article, a sample of 32 items was used, trying to analyze its main points, such as in which years the studies have been published, which more magazines published, authors more written on the subject, which methods were used if there were qualitative, quantitative or qualitative-quantitative. Yet we were explored the classification of each method, making a more detailed analysis. We seek to find the key words of each article to analyze which are the most used in all studies.

Through this research results have been achieved that are important to analyze what is the influence of the independent audit theme in the Brazilian market. The years have obtained more studies on this subject were 2008 and 2013 with a series of four five studies, the revised accounting and finance was the most used this theme for their publications. Articles used a number was found equal research using qualitative and quantitative methods, showing that this issue can be assessed using several were this a regression to the content analysis.

A significant part of the research was the result of the universities and what author who published more on this topic. The Federal University of Santa Catarina won first place with 8 publications Luiz Alberton. We also found a more detailed analysis of the network quotes used by the authors observe that allowed a use of a reference by more than one author, which shows that the subject interconnects the development of the subject.

After this study, there are some suggestions that this issue continues to be developed, which are a larger sample and a more recent time adjustment and development of more research in this field to be analyzed other sectors who have significant influence of the independent audit.

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