

Irish Auditing Accountancy Supervisory Authority (IAASA) Essay

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Introduction Background The Irish Auditing and Accountancy Supervisory Authority (IAASA) based at Millennium Park, Naas, Co. Kildare was established pursuant to the provisions of Part 2 of the Companies (Auditing and Accounting) Act, 2003. The provisions of the act provided for a significant change in the regulatory regime in Ireland. The accounting profession in Ireland was usually self-regulated up until the late 19th century where in light of multifarious corporate collapses and accounting scandals, the government took measures to safeguard public interest due to political pressures arising as a result of globalization, the exigencies of international financial markets and the local media (O'Regan, P. 2010). IAASA is a State initiative, with the role of overseeing the accounting profession in Ireland as an independent statutory body. It came into being after a report by a review group on auditing chaired by a prominent independent senator. Accounting practices and initiatives in Ireland were often influenced by practices in Britain (Clarke, P. (2006)).

Role The role of IAASA within the Irish Statute is to support and augment public confidence in the accounting profession, financial reporting and to provide a consistent high standard of service to all stakeholders. They make sure that IAS (International Accounting Standards) and local standards are adhered to. The role of IAASA within the

context of international financial reporting is to collaborate with all approved bodies in Ireland. Such as;• The Irish Association of Investment Managers• Irish Stock Exchange• Central Bank of Ireland• Office of the Director of Corporate Enforcement Etc.IAASA also works in collaboration with a plethora of local and international monitori..... middle of paperhanged pension provision? A review of the evidence. Accounting & Business Research (Wolters Kluwer UK) [serial online]. June 2, 2009;39(3):255-267. Available from: Business Source Alumni Edition, Ipswich, MA. Accessed November 30, 2013.Ligand Pharmaceutical http://www.lexisnexis.com.remote.library.dcu.ie/uk/nexis/results/docview/docview.do?docLinkInd=true&risb=21_T18754653738&format=GNBFI&sort=RELEVANCE&startDocNo=1&resultsUrlKey=29_T18754653742&cisb=22_T18754653741&treeMax=true&treeWidth=0&csi=362627&docNo=2 Rolls Royce http://www.lexisnexis.com.remote.library.dcu.ie/uk/nexis/results/docview/docview.do?docLinkInd=true&risb=21_T18754653738&format=GNBFI&sort=RELEVANCE&startDocNo=1&resultsUrlKey=29_T18754653742&cisb=22_T18754653741&treeMax=true&treeWidth=0&selRCNodeID=137&nodeStateId=411en_GB,1&docsInCategory=694&csi=335987&docNo=1 . Last Accessed 30th November 2013.

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