

PDF - THE ROLE OF INDEPENDENT AUDITORS IN NIGERIA - researchcub.info **ABSTRACT:** Auditors have a role to play in the economic development of Nigeria, but this is not achieved because of the problems are uncompromising attitude on the part of their client's staff, conflict during report writing, absence of **accounting** manuals in the organisations, the ambiguous nature of the Nigeria companies, decree and other acts. The project investigates the causes and solutions to the problems. Form the findings, the true position is that, the problems of auditors range from the **unifor**med members of the public who do not know much about the profession and their right to the attitudes of company directors. The suggestions for the improvement of the conditions of services include. Removal of the power to appoint auditors from the directors and shareholders and to vest it on ministry responsible for trade.

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CHAPTER ONE

INTRODUCTION

BACKGROUND OF THE STUDY

In the early days of auditing the prime qualification of the position of auditor was reputation. A [manufaturing](#) known for his integrity and independence of mind would be sought for this [honoured](#) position, the matter of technical ability being entirely secondary; consequently his function, in those days, was never confused with that of [accountant](#). However, as accountancy gradually became more complex and concerned with technicalities, auditors found themselves out of their depth and in turn, became increasingly dependent upon the expertise [provided](#) by accountants. Eventually the audit function itself became totally dominated by the accountancy profession.

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