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## The Law of Negligence: Company Auditor

By Kelly Adam

GRIN Verlag GmbH. Paperback. Book Condition: New. Paperback. 16 pages. Dimensions: 10.0in. x 7.0in. x 0.0in. Document from the year 2013 in the subject Business economics - Revision, Auditing, , language: English, abstract: Auditors accumulate and evaluate information to be able to determine whether the financial reports of a given company complied with legislative requirements and established criteria. An auditor therefore determines the credibility of financial information so that the correct use of it in business and investment decisions can be made. Auditors have legal duties attached to their activities which they are expected to uphold. A breach of the legal duty which is imposed and fixed by law due to careless acts constitutes what is termed as negligence. This makes it to be based on conduct rather than any form of agreement. A tort of negligence therefore is only committed when actionable damage is sustained, and this is not only by carelessness but by inflicting damage carelessly in situations where the law recognizes a duty to be careful. Negligence is hence established if the conduct was careless and there existed a causal relationship between the damage and that conduct. A close look at it is a situation where the conduct...



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