**Study on the costs and benefits of an adoption of the ISAs in the EU**

On behalf of the European Commission the authors have conducted an independent study on the costs and benefits that would result from an adoption of International Standards on Auditing (ISAs) in the EU. This study analyses the impact such an adoption may have on audit firms, audit clients, capital market participants and audit regulators.

* [Executive summary](http://duepublico.uni-duisburg-essen.de/servlets/DerivateServlet/Derivate-23382/Executive%20Summary_CopyRight.pdf)
* [Report](http://duepublico.uni-duisburg-essen.de/servlets/DerivateServlet/Derivate-23382/Report_CopyRight.pdf)
* [Appendix](http://duepublico.uni-duisburg-essen.de/servlets/DerivateServlet/Derivate-23382/Appendix_CopyRight.pdf)