The work performed by public accountants, as in other professions, is framed by some responsibilities that must be reached, in order to perform their job successfully. Public accountants are those who exercise their profession independently as external auditors, and their principal activity is to provide an opinion in order to give public faith on financial statements of the companies that hire them for such purposes. A CPA, whether for negligence or complicity, that issue a different opinion to what circumstances indicate, may cause serious harm to the users who rely on their work, situation that could generate serious consequences of very different nature.

**Abstract**

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**Keywords**

CPA, opinion, independent exercise, responsibility