



THE EXTERNAL ENVIRONMENT



Internet Activity: Barriers to Entry

The audit market in the modern global economy is dominated by four 'firms'; KPMG, Deloitte Touche Tohmatsu, Pricewaterhousecoopers, and Ernst & Young. Research the sites for the four firms at:

<http://www.kpmg.com/>

<http://www.deloitte.com/>

<http://www.pwc.com/>

<http://www.ey.com/>

Then, with reference to chapter two, evaluate what the barriers to entry are for the audit market.