
Communication ethics in audit

Anca Irina ȚIURA,

Faculty of Journalism and Communication Sciences/
Doctoral Programme (FJSC),
University of Bucharest,
E-mail: anca_malancu@yahoo.com

Alina DOMNIȘOR,

Doctoral School of Accounting,
Bucharest Academy of Economic Studies,
E-mail: adomnisor@gmail.com

Motto: „It is not only a question of professional ethics, which are essential, but it is also a question of thinking about our organizations in such a way that responsible communication and the responsibility of communication are two sides of the same coin.”

García-Marzá

Abstract:

Business Ethics is a requirement but also a sine qua non criterion for the success of the auditor's professional work with implications, in particular, on the future of the profession. In depth, communication ethics refers to the fulfilment and evaluation of the moral norm in all aspects and manifestations of the communicative interaction.

The consequences of a non-ethical communication, which doesn't consider the moral norm, will have medium and long term effects for both the auditor and the audited company, and outside the company may negatively impact a large number of stakeholders (management, employee's families, state, customers, etc.).

Keywords: Communication, ethics, communication ethics, audit.

JEL Classification: M42, Z1

To cite this article:

Țiura, A., I., Domnisor, A. (2018), Communication Ethics in Audit, *Audit Financiar*, vol. XVI, no. 3(151), pp. 407-414, DOI: 10.20869/AUDITF/2018/151/020.

To link this article:

<http://dx.doi.org/10.20869/AUDITF/2018/151/020>

Received: 20.08.2018

Revised: 23.08.2018

Accepted: 29.08.2018