
Aspects Regarding the Auditor- Auditee Relationship in the Context of Negotiation

*Univ. Prof. Ovidiu Constantin BUNGET, Ph. D.,
West University of Timisoara, School of Economics and
Business Administration,
e-mail: ovidiu.bunget@e-uvt.ro*

*Univ. Prof. Adriana TIRON TUDOR, Ph. D.,
Babes-Bolyai University, Cluj-Napoca,
Faculty of Economics and Business Administration,
e-mail: adriana.tiron@econ.ubbcluj.ro*

*Anca Diana SUMĂNARU, Ph. D. Student,
West University of Timisoara,
School of Economics and Business Administration,
e-mail: anca.sumanaru94@e-uvt.ro*

Abstract

This paper aims to examine how the relationship between the auditor and the auditee influences the negotiation strategies and also the study of the link between variables related to the relationship between the auditor and the auditee in the negotiation process during the audit engagement. Based on the literature and the working tool (questionnaire), it was possible to demonstrate that the auditor-auditee relationship is a key factor in establishing negotiation strategies between auditors and clients.

The bivariate analysis performed in the paper consolidate the research of the specialized literature and confirm the existence of a link between the auditor-auditee relationship/familiarity in the implementation of all the negotiation strategies during the audit mission.

Keywords: auditor-auditee negotiation, auditor-auditee relationship, familiarity, audit mission, mutual interest.

JEL Classification: M42

To cite this article:

Bunget, O.C., Tiron Tudor, A., Sumănar, A.D. (2019), Aspects Regarding the Auditor-Auditee Relationship in the Context of Negotiation, *Audit Financiar*, vol. XVII, no. 2(154)/2019, pp.247-260, DOI: 10.20869/AUDITF/2019/154/008

To link this article:

<http://dx.doi.org/10.20869/AUDITF/2019/154/008>
Received: 4.12.2018
Revised: 28.02.2019
Accepted: 19.03.2019