



Auditor-Client Relationship: Interferences, Influences and Associations

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Abstract

Auditor-client relationship is a multifaceted interaction between the two parties, defined and influenced by several factors. This research delimitates and summarizes the eight relevant factors in literature in order to analyze them, as opposed to most previous research, in a synergic manner. The study does not limit to the qualitative part as it provides insight upon when and how interferences in the auditor-client relation appear. The most challenging associations among the two parties is the negotiation process that could occur during the audit mission, targeting auditor's opinion, thus generating pressure upon the professional and ethical core values. Based on the gathered data through the means of a developed questionnaire, the authors have indicated and analyzed the neuralgic point of the relation, its influencers and the interferences within.

Key words: auditor-client relation, factors of influence, negotiation, auditor's opinion, professional code, ethical code

JEL Classification: M40, M42

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