



Auditor-Client Negotiation in Non-Financial Reporting Assurance Missions

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Abstract

This paper seeks to present the auditor-client negotiation process from non-financial assurance perspective, as to understand those factors that determine the way auditors conduct negotiations. For this, the authors analyzed a series of articles and publications extracted from Web of Science (WOS) or other research databases. These were selected based on their research topic, that focused mainly on auditor-client negotiation, assurance mission, and non-financial reporting. Further, the paper investigates most relevant research publications starting from year 2000 until present (from citations and journal ranking point of view) with the purpose of identifying those factors influencing the negotiation process when auditing non-financial information. In addition, this qualitative research represents a literature review synthesis of most relevant articles.

Key words: auditor-client negotiation; assurance mission; non-financial reporting;

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