

PARTICULARITIES CONCERNING THE BENEFICIARIES OF AUDIT SERVICES PROVIDED BY THE BIG 4 COMPANIES: EVIDENCE FROM ROMANIA

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Abstract:

This study aims to explore some particularities concerning the Romanian audited entities which are oriented mainly towards contracting audit services from the largest companies providing auditing services (Big 4 companies). The assessment criteria taken into consideration for the differentiation of the beneficiaries of the audit services, at Romanian level are related to competitiveness, to the structure of share capital and to the nature of the audited entities' management. There was taken into consideration the impact differentiation of each indicator, by coefficients of importance. If at international level, previous results show a supremacy for the Big 4 audit services providers, not the same situation confirms at Romanian level. The results show that only 18% of the sampled audited entities benefit from audit services provided by the Big 4, irrespective of their level of competitiveness, the structure of share capital or the structure of management.

Keywords: *audited entities; audit services provider; structure of share capital; structure of management; statistical methods*

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