

# ***DEBATES IN THE LITERATURE REGARDING AUDIT REPORTING***

Author **George Silviu CORDOȘ**

*Babeș - Bolyai Univerity of Cluj - Napoca* , [george.cordos@tbs.ubbcluj.ro](mailto:george.cordos@tbs.ubbcluj.ro) [ORCID: 0000-0003-3239-6743](https://orcid.org/0000-0003-3239-6743)

Author **Melinda Timea FÜLÖP**

*Babeș - Bolyai Univerity of Cluj - Napoca* , [melinda.fulop@econ.ubbcluj.ro](mailto:melinda.fulop@econ.ubbcluj.ro) [ORCID: 0000-0002-8972-0826](https://orcid.org/0000-0002-8972-0826)

## ***Abstract:***

*The analysis of the literature review on the topic of audit reporting, can be divided into five main areas of research, specifically a) audit reporting and perceived audit quality, b) approaches to improve audit communication, c) means to reduce the audit expectation gap, d) going concern auditor reporting and e) other matters relating to audit reporting. We have followed the technique and the stages of the systematic literature review, because it offers a more defined approach to highlight the most important concepts discussed in the literature. Thus we believe that the literature reviews is a contribution in this research field. The analysed papers in the literature review confirm that there is a need for new and improved audit reporting regulations, that the IAASB and other regulating boards have concentrated on revision processes and that stakeholder feedback is crucial in the process. Other findings suggest that interested parties who have a higher level of accounting and audit education, better understand the auditor's responsibility, independence, and level of assurance they provide.*

***Keywords:*** *audit, negotiation, auditor, auditee*

***JEL codes::*** *M42*