

MORE CONFIDENCE OF THE FINANCIAL AND NON-FINANCIAL INFORMATION WITH THE ASSURANCE OF SUSTAINABILITY REPORTING

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Abstract:

The responsibility of auditors is a controversial topic that has brought much debate amongst academics and experts alike, in recent years. Taking into consideration the global economic shifts, the risks to which auditors are subjected to have also increased and diversified considerably. The public perception and confidence in the assurance that auditors provide for their services have diminished, which entails negative ramifications. This research aim is to set the framework in which assurance of the audit reporting and sustainability reporting exists for more credibility of the financial and non-financial statement of a company. By using a general to specific deductive approach, we discuss the importance of corporate reporting, audit reporting and sustainability reporting of FTSE 100. Our paper confirms the connection between the financial auditor and assurer of sustainability reporting provider in an international setting: the choice of a Big4 as a financial auditor is a driver for the selection of a Big4 as an assurer provider, suggesting a potential competitive advantage..

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