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Auditor economic incentives and goingconcern opinions in a limited litigious Continental European business environment: empirical evidence from Belgium

Dr Ann Vanstraelen

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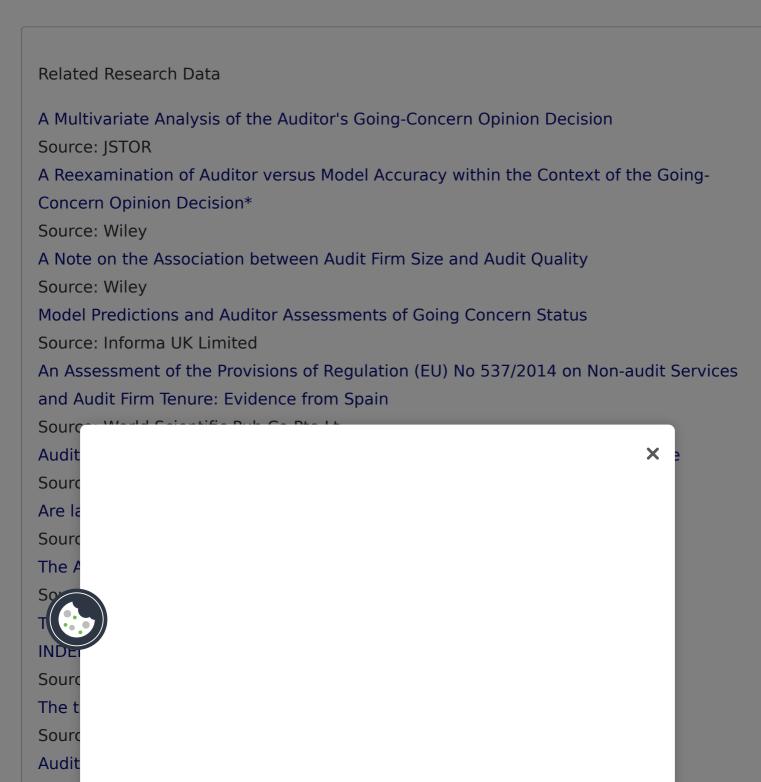
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perceived I Accept eAngelo wers (1998) Essential Onlan and s opinion Show Purpose relationship cern low risk of us However, aium is ga goingsignificantly less likely to issue going-concern opinions to clients that pay higher audit fees, and when the audit firm has lost a relatively high proportion of its clients in the preceding year. The auditor's going-concern opinion does not appear to be significantly influenced by the length of the auditor-client relationship, year of the auditor engagement period, and auditor type. The results of this study are to some extent different from the study by Louwers (1998), in which none of the incentive variables related to the auditor's loss function was significant.



Source.

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