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ETHICAL STANDARDS AND AUDITOR-ENTREPRENEUR BUSINESS RELATIONSHIPS IN A FREE-MARKET CONTEXT

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Purpose: The aim of this article is to identify the dilemmas associated with the auditor–client relationship in the context of the requirements arising from market economy principles and ethical standards.
Design/methodology/approach: The study employed a qualitative approach, including a content analysis of the literature, an analysis of legal regulations, and semi-structured interviews with statutory auditors and business owners (entrepreneurs).
Findings: The results indicate significant discrepancies in perceptions of business relationships. Entrepreneurs emphasize the high value of building business relationships and view them as the foundation of cooperation, whereas statutory auditors are wary of establishing relationships with audited entities, perceiving them as a potential threat to their independence. In professional practice, a problem has been identified whereby auditors operate as market entities expected to build relationships, while simultaneously being subject to regulations that limit their development.
Research limitations/implications: Research was conducted in Poland among a small group of auditors and entrepreneurs. Future investigations require a representative sample of respondents to fulfill the empirical approach and fully address the research gap.
Practical implications: The results suggest a need to clarify the boundaries of permissible conduct in business relations between auditors and clients, and to develop solutions that reconcile ethical requirements with the realities of operating in Poland‘s competitive audit services market.
Originality/value: The article discusses the current challenges auditors face in adapting to and complying with strict ethical and independence requirements while navigating Poland‘s changing economy and growing competition in the audit services market.
Keywords: financial audit, relationship-based sales, business relationships, regulations, incentives.
Category of the paper: Qualitative research.

1. Introduction

Today, there is a serious tension between building business relationships and maintaining the professional independence of a statutory auditor operating as a business entity in the audit services market.

On the one hand, the principles of a free-market economy and relationship marketing concepts highlight the importance of long-term relationships, trust, and cooperation with clients as key factors in a company‘s success. Auditors in Poland often face difficulties reconciling the regulator’s requirements with operating in a competitive audit services market, just like any other business, from an economic perspective, where revenues must exceed costs (Bielecki, 2017).

On the other hand, the regulator, through regulations and guidelines, tightens the framework governing the practice of the statutory auditor profession. Legal regulations, including the Act on Statutory Auditors and Audit Firms (hereinafter UoBR) and the International Code of Ethics for Professional Accountants: Including International Independence Standards (hereinafter Code of Ethics), impose on the statutory auditor the obligation to maintain independence and to limit relationships that could pose ethical threats.

The combination of these two perspectives can create dilemmas not only regarding the provision of various services by a statutory auditor but also in client relationships. In this case, the auditor may fear insufficient engagements to ensure the firm’s survival and growth in the market, while simultaneously failing to maintain independence. As indicated by a systematic review of the literature on the professional ethics of auditors, it is precisely the principle of objectivity (independence) that constitutes the area where the most ethical dilemmas arise (Renik, 2023).

Furthermore, the literature explores the ethical dilemmas arising from the conflict between professional independence and auditors‘ own economic interests. Authors highlight that auditors need to balance ethical requirements and institutional safeguards and strengthen professional awareness of ethical conflicts to reduce threats to independence (Bielecki, Renik, 2026).

On this basis, it can be concluded that a research problem has been identified: auditors operate as market entities expected to build relationships while simultaneously meeting ethical requirements, particularly regarding independence, which may limit their professional development. Furthermore, the issue of business relationships in the operations of audit firms in Poland has not been sufficiently researched and remains a subject of debate among scholars and practitioners, indicating a gap in this area.

The aim of this study is therefore to identify the dilemmas faced by statutory auditors regarding their relationships with audited entities from the perspective of legal regulations and market economy principles.

In this regard, the following research questions were formulated:

RQ1: What principles apply to statutory auditors, and what rules apply to entrepreneurs in a free-market economy?

RQ2: What dilemmas and challenges do statutory auditors currently face in their business relationships with clients?

To provide the answers to the research questions, content analysis of current literature and analysis of auditors' ethical standards have been applied. The first question is covered by the theoretical background based on the previous literature review and standards, the second by the semi-structured interviews with auditors and entrepreneurs.

The paper is structured as follows. The first section introduces. Section 2 presents the study's methodology. In contrast, Section 3 discusses the findings. Section 4 concludes the study, outlines potential future research directions, and presents limitations.

2. Methods

The profession of a statutory auditor is subject to numerous legal regulations; however, beyond a theoretical framework, it requires, above all, a practical approach. The complexity of the dilemmas faced by statutory auditors regarding the business relationships between audit firms and their clients calls for an in-depth examination from a broader perspective. For this reason, this study employed data and research method triangulation (van der Waldt, 2026; Kubinowski, 2010). The research methodology, consisting of content analysis of the current literature, analysis of standards and legal acts, and semi-structured interviews, is presented in Figure 1.

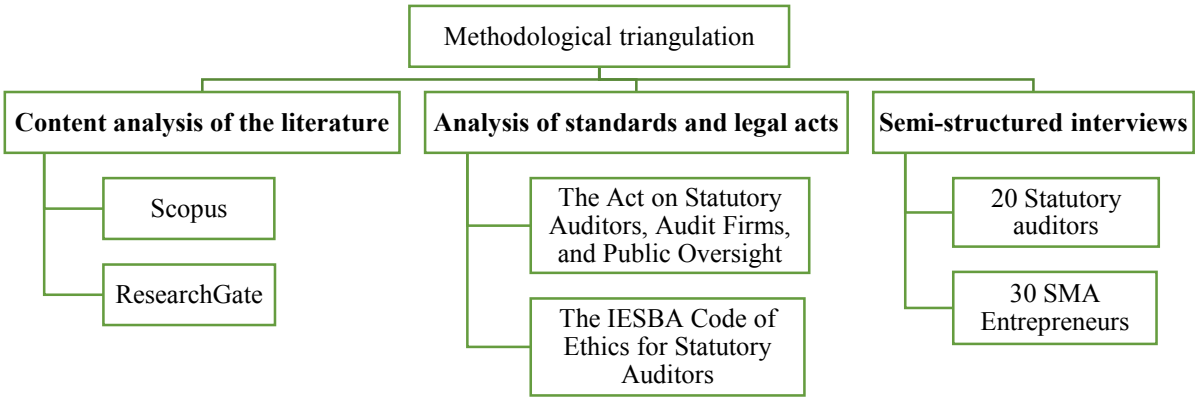

Figure 1. Research methods.

Source: Original work.

Methodological triangulation is based on the integration of multiple methods to provide interpretive depth, validity, and reliability within a single research design (van der Waldt, 2026). The use of the above methods allows for a multidimensional approach to the research problem and a comparison of theoretical legal requirements with the real-world dilemmas of business practice

A scoping review was conducted to analyze the existing body of research and determine the role of auditor independence in building business relationships (Munn et al., 2018). The content analysis was based on Polish- and English-language literature concerning statutory auditors practicing in Poland and business relationships in a free-market economy. The Scopus and ResearchGate databases were used to carry out this stage. Scopus and ResearchGate were selected for their extensive coverage of peer-reviewed publications in accounting and management, providing a comprehensive overview of the latest domestic and international literature. The review allowed us to highlight the identified research gap and present the research problem based on available publications.

An analysis of legal acts was conducted to understand the mandatory restrictions and standards that auditors must comply with. For the analysis of legal acts, the following were taken into account:

- The Act on Statutory Auditors, Audit Firms, and Public Oversight,
- The IESBA Code of Ethics for Statutory Auditors.

The study consists of semi-structured interviews (Quraishi, 2025), conducted with both audit firms (statutory auditors and firm employees) and commercial entities (audited companies) to provide a broader perspective on relationship-building issues.

In the semi-structured interviews, 20 statutory auditors were surveyed: 4 CEOs of audit firms, 3 members of audit firm boards, 1 director at an audit firm, and 12 employees of micro and small Polish audit firms.

Further interviews were conducted with 30 entrepreneurs from small- or medium-sized firms in which the vast majority of the capital was Polish, and there was no separation of roles between the owner and the CEO. The entrepreneurs surveyed operated various types of businesses across different industries, but all were subject to financial statement audits. The interviews were conducted before, after, or during the signing of the contract.

Purposive sampling was used to select respondents for the interviews (Palinkas, 2015; Dudovskiy, 2026). Statutory auditors who run their own firms or are employees of auditing firms with at least 5 years of experience, and senior managers from the SME sector were selected to capture a diverse perspective on the tension at the intersection of ethics and the market.

All interviews were conducted between 2019 and 2024, prior to the audit season and the financial statement audit, i.e., between September and December of each year. Interviews with participants lasted at least 30-40 minutes. Additionally, business owners had to have been audited by a statutory auditor or be considering working with one.

Next, the legal standards applicable to statutory auditors were analyzed, and the interview results were compared with regulations governing the auditor‘s relationship with the client, remuneration, long-term cooperation, and the provision of other services by the statutory auditor to the client.

These research methods will allow for an in-depth analysis of the research problem from the perspective of professional practice. Furthermore, comparing real-world examples from statutory auditors with the literature and legal statutes will highlight potential implications for practice and identify potential research directions for scholars.

3. Results and discussion

3.1. Literature Review

In the current climate, amid the rapid growth of the digital services market, influencers and large corporations investing in brand-building and promoting brand ambassadors, small businesses struggling to find their footing in the market deserve special attention. There is an ongoing search for low-cost, optimal, and effective methods of market development through the acquisition of target customers. One of the most important tasks is identifying and developing potential contacts, as well as providing after-sales service and building relationships.

Currently, a recommendation from someone known to the potential customer is becoming the preferred method for acquiring orders. A genuine and sincere recommendation, compared to ordinary marketing, is (Dutko, 2021, p. 428):

- more effective, because the recommender is not a salesperson but another customer,
- simpler, because collecting recommendations from satisfied customers is easier than building campaigns based on algorithms,
- faster, as the path from online positioning to a “lead” is very long,
- requires time investment solely from the entrepreneur,
- ethical, as it is based on genuine experience,
- non-intrusive—a relationship based on building trust and fulfilling needs, rather than pressuring the customer to buy.

It is worth noting, however, that even the relational nature of entrepreneurs, from a credibility perspective, has its limits. Lewandowska (2020) highlighted this when considering the impact of family relationships on decision-making, concluding that these strong relationships can sometimes distort the logical decision-making process.

International research clearly points to the direction businesses should take to sustain and grow their companies from an economic perspective related to customer ties. The need to understand and adapt to customer needs, achieved through relationship-building, was already highlighted in the last century by Drucker (1974), Levitt (1984), and Kotler (1980).

In Polish literature as well, since the turn of 1989, the need to maintain customer relationships has been emphasized. A company‘s functional relationship is achieved through the constant mutual adjustment between the organization and its environment (Koźmiński, Obłój, 1989). From a Polish perspective, Wadlewski (2024) also highlights the absolute necessity of building relationships, stating that “within the classical approach, the priority was to acquire as many new customers as possible, and all attempts to maintain their loyalty were limited mainly to implementing loyalty reward systems and offering discounts”. Modern marketing concepts, on the other hand, place particular emphasis on building lasting relationships with customers, highlighting the importance of a deep understanding of their needs in order to foster a sense of satisfaction among them”.

Contemporary challenges in the development of new communication channels are shaped by tools such as Facebook, Instagram, TikTok, X (Twitter), LinkedIn, and visual reinforcement via YouTube; however, the essence and focus remain rooted in the need to build relationships (Górka et al., 2024). Some authors even argue that the primary task of corporate sales departments is to build customer relationships (Busławski, Okipna, 2024). Others point out that one of the most common mistakes companies make is dehumanizing processes, including marketing and sales processes, noting that “regardless of whether it is B2B marketing or consumer marketing, nowadays everything should be about P2P (person-to-person) marketing: relationships between people, between human beings (people-to-people), or human-to-human marketing” (Rajamannar, 2024).

It is also worth considering an approach to customer segmentation, as companies may provide services or products to individual customers in such large numbers that building relationships is impossible. However, in such cases, it is advisable to identify and nurture personal connections with key customers, those whose transaction volume is significant to the seller (van Weele, 2018).

Furthermore, relationship building is not merely a one-sided process—that is, the responsibility of the product supplier. Equally important is the perspective focused on fostering long-term relationships with the supplier base, particularly key suppliers. This approach enables entities to adapt to changing competitive conditions (Warner, 2005). The importance of the ability to build trust for effective business management, and the conditions that determine its state, are the subject of empirical research by Latusek-Jurczak (2019), which is based on the assumption that trust is a key resource for business success.

Consequently, the goal from both the supplier ‘s and the customer ‘s perspectives is to foster partnership-based relationships. “This requires mutual commitment and trust, as well as an understanding of the factors influencing the behavior of all parties involved, and the forms of cooperation necessary to achieve success” (Dobiegała-Korona, Herman, 2006).

3.2. Analysis of Legal Standards

The primary legal act governing statutory auditors is Ustawa z dnia 11 maja 2017 r. o biegłych rewidentach, firmach audytorskich oraz nadzorze publicznym [the Act of May 11, 2017, on Statutory Auditors, Audit Firms, and Public Oversight], hereinafter referred to as the “UoBR”. When performing assurance engagements, i.e., audits of financial statements, statutory auditor practice their profession on behalf of an audit firm (Article 3.3, UoBR) “as:

- a natural person conducting business activity in their own name and on their own account […],
- a partner in an audit firm […],
- a natural person in an employment relationship with an audit firm […],
- a natural person, including a person conducting business activity […], who has entered into a civil law contract with an audit firm” (Article 3.2 UoBR).

Consequently, a statutory auditor is closely associated with the audit firm in which he or she is an employee, owner, or partner. Regardless of the type of activity they choose, regulators have established standards and regulations requiring statutory auditors to adhere to ethical principles to safeguard against fraud, manipulation, or conflicts of interest that could lead to a loss of credibility for the statutory auditor’s institution. Pursuant to Article 69 (UoBR), a statutory auditor:

- “maintains integrity, objectivity, professional skepticism, and due diligence,
- possesses appropriate professional competence,
- maintains professional secrecy”.

In addition, statutory auditors are bound by the IESBA Code of Ethics (International Code of Ethics for Professional Accountants, 2022), specifically Sections 4A and 4B.

This Code specifically identifies relationships that preclude an auditor from engaging with a client, as such relationships could compromise the auditor‘s independence. These conditions primarily concern economic and financial ties, family ties, partnerships, and other close relationships of the auditor or a member of the audit team, as well as issues related to fees for services and client incentives.

Section 520 states that “a close business relationship with the audit client or its management may create a threat of self-interest or intimidation” (par. 520.2 Code of Ethics). Therefore, the following must be excluded:

- any business relationship with the firm, a firm within the network, a member of the audit team, or their immediate family,
- holding joint ownership interests in an entity with a concentrated ownership structure,
- purchases of products or services from the audited entity that, by their nature and volume, create a threat of self-interest.

Family and personal relationships may also threaten independence through self-interest, undue familiarity, or intimidation (par. 521.2 Code of Ethics). If family or personal relationships could influence the audit results, the auditor or any member of the audit team with contact with immediate family, close family, or other close relationships must be excluded from the audit engagement. This exclusion also applies when the firm‘s partners or employees are aware of such relationships. Factors relevant in this case when assessing the level of threat of self-interest, familiarity, or intimidation arising from such a relationship “include:

- the nature of the relationship between such a person and a member of the engagement team,
- the position held by the person within the client‘s organization,
- the role of the engagement team member (521.7 A1 Code of Ethics).

To avoid the risk of excessive familiarity, the member of the engagement team should be removed, and if this directly concerns the auditor, the auditor must decide not to conduct the audit of the entity in question.

An analysis of the subsequent paragraphs leads to the conclusion that a different relationship exists. What entrepreneurs aim for in their activities, namely, building the closest possible relationships with other entrepreneurs, is interpreted as a threat and as an action not recommended. When assessing the level of threats to objectivity in paragraph 325.7 A1, the auditor should take into account, among other things:

- “the individual‘s role and seniority within the organization,
- the nature of the individual‘s relationship with others involved in the engagement,
- the length of time the individual was previously involved in the engagement and the role they performed,
- when the individual was last involved in the engagement prior to being appointed as the engagement quality control reviewer, and any subsequent significant changes in the circumstances of the engagement,
- the nature and complexity of the issues that required the individual to make significant subjective judgments during their prior involvement in the engagement”.

Accordingly, a network firm or a member of the engagement team may not have a close business relationship with the audit client or its management, unless the financial interest is immaterial and the business relationship is insignificant to the client or its management and, respectively, to the firm, the network firm, or the member of the engagement team (par. 520.4 Code of Ethics).

Another risk is the duration of the service relationship between the audit firm and the company whose financial statements are being audited. According to market principles, the longer the relationship between business partners, the better. In the case of a statutory auditor, the need for rotation due to the possibility of excessive familiarity is indicated, among other things, by Article 134 (UoBR) and par. 540.2 (Code of Ethics).

A statutory auditor must therefore meet a number of stringent requirements, both domestic and international, regarding the practice of a profession of public trust, while simultaneously conducting the commercial activities of a firm whose revenue is derived from fees paid by the audited entity for conducting audits and attesting to sustainability reporting, which are received by the audit firm, the statutory auditor, and subcontractors.

Pursuant to Article 80 UoBR, remuneration "shall not be:

- contingent upon any conditions, including the outcome of the audit or attestation of sustainability reporting,
- determined or contingent upon the provision of additional services, other than the audit or attestation of the sustainability report, to the entity subject to the audit or attestation of the sustainability report or to its related entities by the audit firm or any entity related to the audit firm or belonging to the network".

This is another example of a regulation intended to minimize bias and promote the integrity and independence of the auditor. However, even in the general provisions regarding fees, the Code of Ethics states that "fees for professional services are usually negotiated with and paid by the audit client, which may create threats to independence" (par. 410.3 A1 Code of Ethics). Furthermore, "when fees are negotiated with and paid by the audit client, this creates a self-interest threat and may create an independence threat arising from intimidation" (par. 410.4 A1 Code of Ethics).

However, it states that the agreed-upon fee "is a business decision made by the firm, taking into account the facts and circumstances of the engagement, including the requirements of technical and professional standards (410.5 A1 Code of Ethics)". Additionally, the Act on Statutory auditors states that the remuneration agreed upon in the contract should reflect the labor intensity, the degree of complexity of the work, and the required qualifications (Article 80 UoBR).

Another issue worth addressing regarding the auditor's independence is the auditor holding various positions and performing other activities for the client. In addition to assurance services, a statutory auditor may perform many other non-assurance services, such as accounting, administrative, legal, tax, support, recruitment, IT, finance, or internal audit services (par. 600 Code of Ethics).

However, there are numerous prohibitions and exclusions under which a statutory auditor may not enter into a business relationship with a client, e.g., when providing advice and issuing recommendations (par. 600.11 A1) or assuming management responsibilities while performing an internal audit service (par. 605) may create a self-review threat. Similarly, it is prohibited

for a partner or employee of the firm to serve as a member of the board of directors or senior management at the client‘s entity for an assurance engagement when such a role creates threats of self-review and self-interest (par. 523.2, par. 523.3, par. 923.2, and par. 923.3 Code of Ethics).

Therefore, it is important for a firm, or a firm within a network that provides multiple non-attestation services to an audit client, to consider whether, in addition to the threats posed by each service individually, the cumulative effect of these services creates or exacerbates threats to independence (par. R600.12).

3.3. Semi-structured interviews

Examining a statutory auditor’s business relationships from the perspectives of both the audit firm and the business owner, in the context of the code of ethics and the principles of a free-market economy, can pose dilemmas for statutory auditors when establishing such relationships. Accordingly, the opinions gathered during interviews with both groups of respondents, statutory auditors and entrepreneurs, were analyzed and then compiled in the summary Table 1.

Table 1.
An Analysis of Dilemmas in Business Relationships from the Perspective of an Audit Firm and a Commercial Firm

Subject of the analysis	Audit firm‘s perspective	Commercial firm‘s perspective
The relationship between the client and the team member conducting the audit	The more distant the relationship with the client, the higher the level of risk for those providing the service. This often leads to the decision not to accept the job.	A commercial company‘s perspective. The closer the relationship, the higher the level of cooperation and the greater the chances of successfully completing projects. This usually results in signing a contract with the client.
The position held by a member of the audit team at the client‘s company	The lower the position of the person with whom representatives of the audit firm have a relationship, the greater the security for those providing the service.	The higher the position, the greater the opportunity to develop the partnership and the faster the decision-making process for executing the engagement.
Remuneration previously received or currently being received from entities affiliated with the client	The fewer such dependencies there are, the lower the risk and the greater the security for those providing the service.	The more connections you have, the higher the likelihood of establishing, maintaining, and developing a relationship with a client.
The ability of an audit firm or its affiliates to provide additional services to a client	This poses a significant risk to the ability to conduct an independent audit of the financial statements. A highly undesirable outcome.	This is definitely desirable for both parties, as it leads to broader partnership-based cooperation in which both companies or corporate groups strive for mutual growth.

Source: Original work based on semi-structured interviews and the IESBA International Code of Ethics (2022).

The table above presents examples of threats to an auditor’s independence related to the issues discussed in the section on the analysis of legal standards. These threats are contrasted with opportunities for commercial firms.

A review of the literature and interviews with entrepreneurs (commercial firms) clearly indicate that collaborations built on relationships and trust lead to growth and are desirable. At the same time, audit firms burdened by restrictive regulations rooted in mistrust and suspicion are a rarity in the market.

For cooperation between entrepreneurs to occur, it requires the recognition of short-term or long-term benefits, which often arise during negotiations as so-called "incentives", which the code of ethics "considers to improperly influence a person 's behavior if it causes that person to act unethically". Such undue influence may be directed both at the recipient and at another person who has a relationship with the recipient" (par. 340.9 Code of Ethics).

Having relationships within the immediate or close family circle in itself creates potential threats to compliance with fundamental principles. When analyzing potential inducements, the closeness of the relationship between the audited entity and the audit firm must be taken into account—the closer the relationship, the greater the threat, according to the code, because it increases the risk of influencing the auditor's professional judgment (para. 340.13 A1).

An important element in assessing threats to auditors is the nature or closeness of the relationship between the auditor and the client (para. 250.13). The provisions clearly indicate that the more distant the relationship, the better the service's performance from the perspective of the code of ethics.

Observations of practicing auditors lead to the conclusion that this professional group avoids any business relationships due to the existing threat to independence arising directly from legal standards, while simultaneously requiring clients to cooperate closely before, during, or after signing an assurance engagement letter and during the audit of financial statements. Interviews conducted with the CEOs of the audited companies and the statutory auditor led to the clear conclusion that the current situation is highly problematic for both parties.

The Code of Ethics for Statutory Auditors by IESBA, while warning against threats that may affect the proper performance of services due to doubts regarding the applicability of fundamental ethical principles, indicates that one of the fundamental solutions is to withdraw from or terminate business relationships with those submitting the proposal (Par. 250.10 A2 Code of Ethics).

Furthermore, Article 69.5 (UoBR) stipulates that "The audit firm and the key auditor shall take the necessary steps to ensure that, in conducting the audit, their independence is not affected by any actual or potential conflict of interest, business relationships, or any other direct or indirect relationships between the audited entity and the audit firm, members of the audit team, members of the network to which the audit firm belongs, the management of the audit firm, or persons related to them by a control relationship", which effectively precludes situations where the auditor or the audit firm has close ties with the client or establishes business (economic) relationships with the client.

Consequently, the surveyed auditors, being aware of the above statutory provisions, avoid any situations that could be viewed as a threat to the application of fundamental ethical principles. They are wary of establishing relationships and making business arrangements, avoid excessive contact with clients that suggests a higher level of familiarity, accept even the least valuable gifts that could be considered an "incentive", and avoid any extended conversations or meetings with representatives of the audited company that could be perceived as violating ethical principles.

On the other hand, managers of audited companies want to build business relationships with various stakeholder groups to develop the company at different levels and across various industries. However, in the financial audit sector, they point to a lack of opportunity for contact and understanding with statutory auditors, who demand extensive explanations and demonstrate a lack of understanding of the business entity.

This causes significant frustration among respondents, both from the perspective of statutory auditors, who forgo the opportunity to provide services to entities they are familiar with to avoid allegations of violating the code of ethics, and from that of business owners, who feel monitored and stressed by the highly formal nature of the collaboration with an unfamiliar statutory auditor. When statutory auditors audit entities they are unfamiliar with and have no business relationship with, the quality and quantity of information obtained may, by definition, not be of the highest standard.

Accordingly, all the examples of dilemmas identified in the interviews regarding proposals for cooperation resulted in the auditor refusing to work with the client, thereby limiting the number of engagements and the firm‘s growth.

From the perspective of the literature on building business relationships, this poses a dilemma for audit firms and a challenge for statutory auditors: how to balance their actions to run an audit firm ethically while simultaneously building a brand that is reliable, credible, and reputable in the business market.

4. Summary

On the one hand, the IESBA Code of Ethics for Professional Accountants sets out restrictions that statutory auditors must comply with to maintain the independence of financial statement audits. These regulations are restrictive from a business perspective, which may lead to the rejection of proposed engagements and limit audit firms' and statutory auditors' ability to establish business relationships. The analysis showed that restrictive interpretations of the Code of Ethics lead auditors to avoid business relationships, which, paradoxically, may limit their access to key information and reduce audit quality. Interviews conducted with statutory auditor confirm that this statement aligns with their actual professional practice.

On the other hand, a review of the literature and interviews with business owners in the micro, small, and medium-sized enterprise sectors confirm the necessity of building business relationships. These relationships are viewed as a source of long-term growth and success for commercial enterprises.

This article emphasizes that regulations governing the auditing profession, in a certain sense, hinder business operations by treating audit firms as necessary entities that should not focus on conducting business, building relationships, or generating profit.

Given the changes occurring in the free-market economy, where business activity is focused on company growth through the building of business relationships, there is a need to find a compromise for audit firms representing statutory auditors as public trust figures who simultaneously operate in an economic market governed by rules different from those applicable to auditors.

Consequently, in order to reduce the dilemmas faced by statutory auditors, there is a significant need to clarify the boundaries of acceptable business relationships between statutory auditors and clients in light of current market conditions, as well as to adapt practical solutions that allow for simultaneous compliance with ethical requirements and the operation of audit firms in a competitive market for audit services.

This study contributes new insights by identifying the “auditor’s paradox” in which the pursuit of full ethical independence can lead to the dehumanization of business relationships and the creation of an information gap. The findings of this study can assist regulatory authorities (PANA, PIBR) in clarifying guidelines on permissible business relationships, thereby increasing the profession's attractiveness without compromising its ethics.

According to the study's qualitative approach, the main limitation is the relatively small sample size, which means the results are exploratory and cannot be fully generalized to the entire population of certified public accountants in Poland.

This indicates a major future research direction, namely extending the research into a quantitative study that employs questionnaires and statistical methods. It is also worth examining the roles of the Polish Audit Oversight Agency (PANA) and the PIBR in shaping the attitudes of certified public accountants (based on non-source materials). It would be worth examining whether it is a specific fear of the regulator, rather than the provisions of the Code of Ethics themselves, that causes excessive avoidance of business relationships and the resulting dehumanization of cooperation. Future research could also examine the impact of digitalization on auditing and how technologies are changing the way trust and relationships are built in the virtual world.

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