

# **USE OF THE REGRESSION METHOD IN IDENTIFYING THE CAUSAL LINK AND THE INTERFERENCES BETWEEN ACCOUNTING-FISCAL-AUDIT**

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## **Abstract**

The fiscal pressure generated by the current economic connection, the countless legislative changes and their rapid evolution highlight the importance of one of the fundamental principles of accounting, namely the going concern hypothesis, an increasing number of companies, facing foresight difficulties, being unable to say for certain that these conditions can ensure a normal performance of their activity, and under these conditions, the attention, professional reasoning and responsibility of the auditors are extremely important. For the purpose of identifying the links between accounting, taxation and audit, respectively to assess the impact of determinants, fiscal pressure, indebtedness degree, auditor type, key audit aspects, turnover on business continuity, and, for „top traded” to BSE entities in the period 2018-2022, two econometric models were proposed, namely a multiple OLS linear regression and an OLS regression with the option Polled OLS. The study found that there is a significant link between the variables, the change in the dependent variable being influenced by 19% of the change in the independent variables, all hypotheses are confirmed by the results obtained.

## **Keywords**

going concern, fiscal pressure, auditor, audit opinion, key audit aspect, turnover, indebtedness degree

## **JEL Classification**

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