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## Audit Partner Characteristics and Audit Fees: A Systematic Literature Review

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### Abstract:

The purpose of this study was to investigate the determinants of audit fees at the individual auditor level. Although there are various studies on audit fees and audit partner characteristics, there is no literature using systematic literature review to provide an overview of audit fees and audit partner characteristics. This paper uses a systematic literature review approach by searching the available studies listed in Scopus-indexed journals rated Q1 and Q2 with the keywords “audit partner characteristic” and “audit fees”. Audit partner characteristics (i.e., gender, experience, education, industry specialization, busyness) are all associated with audit fees. It also documented an interesting finding that gender and industry specialization are the most influential characteristics. The findings provide insight for researchers, audit clients, and the management of audit firms to understand the auditor pricing. This is the first study to summarize the impact of audit partner characteristics on audit fees. The previous study only summarized the determinants of audit fees in general.

**Keywords:** audit fees, audit partner, individual auditor, audit quality, audit partner characteristics.

## 审计合作伙伴特征和审计费用：系统文献综述

### 摘要：

本研究的目的是调查个体审计师层面审计费用的决定因素。尽管关于审计费用和审计合伙人特征的研究多种多样，但没有文献使用系统的文献综述来概述审计费用和审计合伙人的特征。本文采用系统文献综述方法，通过关键词“审计合作伙伴特征”和“审计费用”检索斯科普斯索引问 1 和问 2 级期刊中列出的可用研究。审计合作伙伴的特征（即性别、经验、教育、行业专业化、忙碌程度）都与审计费用相关。它还记录了一个有趣的发现，即性别和行业专业化是最有影响力的特征。研究结果为研究人员、审计客户和审计公司管理层提供了了解审计师定价的见解。这是第一项总结审计合伙人特征对审计费用影响的研究。以往的研究只是概括性地总结了审计费用的决定因素。

**关键词：** 审计费用、审计合伙人、审计师个人、审计质量、审计合伙人特征。

## 1. Introduction

Audit fees can impact audit quality and the development of public accountants (Liu, 2017). Moreover, audit fees can impact audit quality both positively and negatively. High audit fees can motivate auditors to perform the audit as well as possible, resulting in increased audit quality. On the other hand, high audit fees can make auditors economically dependent on clients, raising concerns about auditor independence because auditors are afraid of losing profitable fees (Burke et al., 2019). An additional argument advanced by Choi et al. (2006) is that high audit fees will impair audit quality. Auditors are permitted to charge a higher fee for audit service than the avoidable cost in the audit process from the audit start-up costs, resulting in an economic bond between auditor and client and, therefore, reducing auditor independence that has an impact on audit quality (DeAngelo, 1981a, 1981b; Suseno, 2013).

However, audit fees are associated with audit quality. According to research, Big 4 audit firms receive a higher audit fee premium than non-Big 4 audit firms (Ferguson & Stokes, 2002; O'Sullivan, 2000) because Big 4 audit firms provide higher-quality audits (Krishnan, 2003; Lennox, 1999). The audit fee determinants identified in previous research were discovered only at the firm level. Moreover, according to DeFond and Francis (2005), researchers should take their investigation to the individual level for the same reason: the audit process and firm are dependent on the quality of the audit partner. Furthermore, other studies have found that partners at the same accounting firm earn varying amounts of income (Burrows & Black, 1998). This indicates a diversification between partners in value creation, which may impact audit quality. In addition, Widmann et al. (2021) summarized the determinants of audit fees and classified them into three categories. This research only examined the determinants of audit fees in general and at the firm level. There are other determinants of the audit fee at the individual auditor's level, including individual partner characteristics (gender, experience, busyness, education, or specialization), which continue to affect audit outcomes (Liu, 2017; Taylor, 2011). Moreover, according to Lennox and Wu (2018), if audit partners can identify differences in characteristics regarding decision-making, leadership style, or risk tolerance, these characteristics may affect the assessment of the audit process and the audit results. Therefore, the audit firm cannot adequately explain the final audit fees in these circumstances (Muia, 2019).

The authors were motivated to review the studies on audit partner characteristics and audit fees by the aforementioned theories. This study attempted to theoretically answer the following research question:

*RQ1:* How can individual audit partner

characteristics affect the audit fee?

Although there are numerous studies on audit fees at the individual level, there is no literature that provides a concise overview of the key findings and insights. Therefore, to contribute to a better understanding of audit partner characteristics and audit fees, the authors need to conduct a systematic review of the existing literature. This study focused specifically on investigating the influence of five audit partner characteristics on audit fees: audit partner gender, audit partner experience, audit partner industry specialization, audit partner education, and audit partner busyness. In addition, this study contributes to the audit literature by focusing on individual auditor characteristics and audit fees. Moreover, this study provides a summary of the determinants of audit fees from the perspective of the individual auditor, which will be beneficial for researchers in the fields of auditing, audit clients, and audit firm management to understand the pricing setting and human resource decisions for each individual auditor.

This study was organized as follows: the second section discusses methodology; the next section discusses audit partner gender, audit partner experience, audit partner industry specialization, audit partner education, and audit partner busyness; all of these variables were examined for their relationship with audit fees; and the final section is the conclusion.

## 2. Methodology

### 2.1. Search Strategy

A systematic search was used to find relevant published articles to answer the research question. In this study, the search strategy used a search engine with keywords searched through the following website addresses:

- Wiley Online Library ([onlinelibrary.wiley.com](http://onlinelibrary.wiley.com));
- Science Direct ([www.sciencedirect.com](http://www.sciencedirect.com));
- Emerald Insight ([www.emerald.com](http://www.emerald.com));
- Allen Press ([meridian.allenpress.com](http://meridian.allenpress.com));
- Springer Link ([link.springer.com](http://link.springer.com));
- SAGE Journals ([journals.sagepub.com](http://journals.sagepub.com));
- Taylor and Francis ([www.tandfonline.com](http://www.tandfonline.com));
- Scientific Research Publishing ([www.scirp.org](http://www.scirp.org)).

### 2.2. Inclusion and Exclusion Criteria

This approach simplified the process of determining which articles qualified for inclusion in a systematic literature review. The articles were included if they met the following criteria:

- The data were obtained from the existing studies listed in Scopus-indexed journals rated Q1 and Q2 by Scimago;
- The data used were limited to audit partner characteristics and audit fees.

First, we only reviewed journal articles according to the predetermined criteria. Second, we only choose articles listed in Scopus-indexed journals rated Q1 and Q2 by Scimago. The articles that rated Q3 and Q4 are excluded. The articles are not limited to a specific time of publication and region. We only limited the articles to the content that consisted of audit partner characteristics and audit fees.

### 2.3. Data Analysis

The research question was answered theoretically by analyzing the data at this stage, as shown in Table 1.

Table 1. Numbers of studies in the selected sources

Source	Founded studies	Selected studies
Wiley Online Library	8	3
Science Direct	5	3
Emerald Insight	5	1
Springer Link	3	1
SAGE Journals	1	2
Taylor and Francis	8	1
American Accounting Association	2	2
	32	13

A systematic literature review is conducted in several steps. The first step is identification; we identified the keyword for the article search. The second step is data screening for the inclusion and exclusion criteria. Next, we analyzed our findings from the relevant articles and finally presented the results.

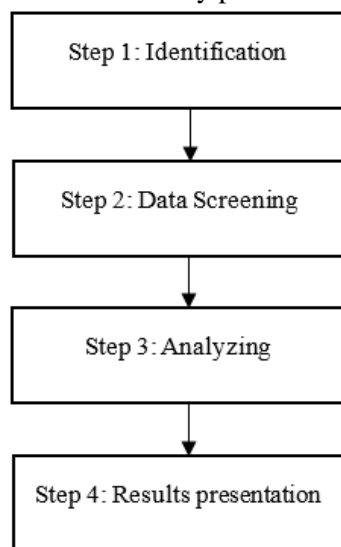


Figure 1. Research methodology

## 3. Results and Discussion

### 3.1. Audit Partner Gender and Audit Fee

Gender can influence how individuals behave differently in certain situations (Nasution & Jonnergård, 2017). First, women are more likely than men to avoid risk (Hardies et al., 2013; Levin et al., 1988; Schubert, 2006). This causes more audit effort to be carried out by the female auditor, resulting in higher audit fees (Nekhili et al., 2018). Second, men are more likely than women to be overconfident (Barber & Odean, 2001).

Overconfident auditors may have an impact on audit fees (Ittonen & Peni, 2012); they put forth less effort in completing their tasks, resulting in lower audit fees than less confident auditors.

Moreover, female auditors are associated with higher audit fees than male auditors (Ittonen & Peni, 2012). The authors argued that female auditors devote more time to planning engagements, which increases audit effort and audit fees. Furthermore, differences in the level of confidence influence the audit fees. Female auditors will be more effortful and meticulous in the audit process due to their lack of confidence before providing audit opinions, which will extend the time spent and thereby increase audit fees.

Gender discrepancies are associated with the audit process from the beginning, such as planning, preparation, risk assessment, and decision-making. According to Nekhili et al. (2018), the presence of female auditors lengthens the audit process time and increases the effort in the audit. The interesting finding from this research is that the presence of a female audit partner in the joint audit engagement outperformed two males in the joint audit engagement only when both of them were appointed by an equal audit firm (i.e., two Big 4 audit firms).

In addition, Hardies et al. (2015) investigated the presence of a female audit fee premium in Belgium using a different audit setting. In Belgium, firms that are considered small can appoint auditors for a three-year renewable term through the appointment of shareholders recommended by the board of directors, and audit fees must also be approved. The audit fees are negotiable between the client and the auditors, and they must be a fixed amount. In Belgium, women's positions are comparable to those of other European countries; according to the most updated "gender gap index (GGI)," Belgium ranks 11th out of 136 countries; nonetheless, the audit profession is tougher for women in Belgium than in other countries.

However, Huang et al. (2015) found that female auditors earn lower audit fees. As previously stated, the findings of this study also have a distinct audit regulation. They argued that the audit fees are lower if there is at least one female auditor in the combination compared to the male auditors. Furthermore, the findings indicated that discrimination against women, which is more severe in masculine industries (i.e., the electrical industry, the machinery industry, the paper and pulp industry, and the miscellaneous industry).

Gender is related to audit fees. Female auditors can earn higher audit fees because they spend more time in audit and have good performances, but they can also earn lower audit fees due to discrimination. Gender has a negative and positive association with audit fees depending on the background of the country, in which female auditors charge the fees: higher audit fees in European countries and hence lower audit fees in Taiwan. These findings suggest that gender impact may vary between cultures. In European countries, females and males have almost equal chances (Schein &

Mueller, 1992); however, in Taiwan, females are obliged to do household chores (Chan et al., 2002; Yang et al., 2013).

### **3.2. Audit Partner Experience and Audit Fee**

Experience gained through professional audit work can improve the auditor's ability to detect fraud and misstatements quickly and provide better audit quality (Hammersley, 2006; Libby & Frederick, 1990; Tubbs, 1992). Previous research by Moeckel (1990) discovered that inexperienced auditors fail to integrate more frequently than experienced auditors, while experienced auditors reconstruct more frequently, resulting in improved performance when reviewing audit work papers in all aspects. Kaplan et al. (2008) found that more experienced auditors are less affected by management's biased judgments and irrelevant information. Moreover, according to the research of Libby and Frederick (1990), more experienced auditors have more complete knowledge of financial statement errors and the occurrence of errors and are thus more likely to detect errors.

Many researchers have argued that experienced auditors have a positive impact on audit judgment; however, only a few studies have focused on audit partner experience and audit fees. In addition, Cahan and Sun (2015) examined the impact of audit partner experience on audit fees with a unique regulation. The findings of this study suggest that the involvement of Chinese auditors in Big 4 offices will improve audit quality in the long term as the auditors gain more experience because of the new regulation. The authors concluded that audit experience is positively associated with audit fees because more experienced auditors provide higher-quality audits than less experienced auditors. Their studies did not determine the effect of audit experience on complete engagement because they only focused on experimental and task-based results.

Experienced auditors are related to audit fees. They performed better in conducting an audit based on their experience. An auditor with a good performance will gain a higher audit fee because they provide a higher quality audit than a less experienced auditor.

### **3.3. Audit Partner Industry Specialization and Audit Fee**

An expert is defined by the Merriam-Webster dictionary as someone who has a specialized skill or expertise gained through experience or practice. The determinant of expertise has specific knowledge, which is obtained through intensive practice and repetition of tasks in a specific field (Zerni, 2012). Moreover, Elder et al. (2011) defined specialization auditors as auditors who have an in-depth understanding of the knowledge and experience of the client's specific business and industry, as well as of the company's operations and specific accounting and auditing guidelines that are important to performing a high-quality audit. These specialization auditors, who have knowledge and skill gained from servicing many similar clients, will assist

auditors in understanding more about the client's situation and risk, resulting in a higher quality audit and higher audit fees. Furthermore, audit partners can differentiate their audit products from those of non-specialist auditors by specializing in specific industries (Liu & Simunic, 2005; Simunic & Stein, 1987).

The auditor's performance is also associated with the client's industry-specific knowledge gained from client-related experience (Bonner & Lewis, 1990). Auditors consider clients' industry-specific knowledge essential because in practice, significant decisions may be made by the engagement partner (audit partner) who is most familiar with the clients (Goodwin & Wu, 2014). In previous research on the impact of audit industry specialization on audit fees, Zerni (2012) argued that Big 4 auditors that specialize in industry generate higher audit quality than non-specialists, which has been recognized by the audit market. Furthermore, pricing is differentiated not only at the firm level but also at the individual partner level. They are considered a differentiation strategy because it may be interpreted that the auditors' industry knowledge and skills are not easily transferable across offices, resulting in higher audit fees. Aside from specializing in certain industries, some audit partners specialize in a large number of smaller and simpler clients, while others specialize in a few bigger and more complex clients.

Moreover, the authors discovered that auditors who specialize in industry and public firms earn the highest audit fees. In addition, other studies have found the same results: audit partner industry specialization is associated with premium fees in a large developed market (Nagy, 2014). These studies have the same findings despite having various audit regulations in which the audit partner is required to sign the audit report while the others are not. Supporting Zerni's (2012) argument, auditors who specialize in industry are an investment that leads to product differentiation because specialization auditors provide a higher quality audit and level of assurance, resulting in clients willing to pay higher audit fees to purchase audit services from auditors with industry specialization (Goodwin & Wu, 2014).

Goodwin and Wu (2014) also found that the audit partner's industry expertise is the driver of the audit fee premium, which supports the arguments of other studies. Moreover, they also determined if there is any office knowledge sharing to complement Zerni's (2012) finding, which did not address the transferability of knowledge between partners. The investigation findings do not support the office knowledge sharing statement, but they do support partner specialization as the driving force behind the audit fee premium argument.

In addition, Kharuddin et al. (2019) examined the impact of audit partner industry specialization on audit pricing. Their studies investigated the combined impact of the firm's national and city-specific industry leadership on audit fees under three conditions: Big 4 auditors that are city-specific industry leaders but are not national industry leaders; Big 4 auditors that are

national industry leaders but are not city-specific industry leaders; and Big 4 auditors that are both industry leaders. They found that audit fees are highest when the client is also audited by an audit partner who is at the forefront of the industry, indicating that audit partner industry specialization has a positive relationship with audit fees.

Audit fees are higher for auditors specializing in an industry. Industry specialization has a positive relation to audit fees. As a rule, specialized auditors have specific knowledge about their clients and experience of auditing similar clients. This repetition of tasks could help them to provide a higher quality audit resulting in higher audit fees, which is in line with previous studies.

### **3.4. Audit Partner Education and Audit Fee**

An important characteristic of auditing, which is the level of education, is necessary to audit clients, investors, and other users of financial statements as a signal of high-quality information (Public Company Accounting Oversight Board, 2015). Chen et al. (2017) confirmed that auditors with a master's degree have a higher general knowledge level than auditors with a bachelor's degree. Auditors with more knowledge ask more critical questions, gather more evidence, and detect misstatements more effectively when performing audit tasks. In addition, Ye et al. (2014) stated that auditors with a Master's degree are less likely to be associated with audit failure because higher levels of education enhance their professional abilities and assist them in increasing their audit knowledge. Moreover, Hou et al. (2020) investigated whether auditors in China who have foreign education experience have a relationship with audit fees. In China, most students study overseas to gain new experience, specialized skills, and advanced knowledge (Yuan & Wen, 2018).

There is also a trend in China that students who study overseas return home after completing their studies (Fu et al., 2017). Based on the arguments of Kotabe et al. (2007) and Saxenian (2007), individuals with foreign education experience have a positive impact on firm development and play an essential role in organization and management. Furthermore, they claimed that auditors with foreign education experience bring benefits for clients and thus earn an audit fee premium. Auditors may learn and mature audit theory before they practice it in developed countries (Chen et al., 2017; Gul et al., 2013), increasing their competence and resulting in higher audit quality. Based on these statements, they discovered empirical evidence that an auditor with a foreign education background has a positive relationship with audit fees, implying that auditors with foreign education backgrounds earn higher audit fees.

Furthermore, Chu et al. (2022) investigated related topics in a different context. Their research focused on auditors in the United Kingdom. In the UK, one does not need to have a relevant educational background (i.e., accounting and auditing) to become an auditor; therefore, the educational background of auditors is

predicted to diversify. Diversity in auditors' education is associated with different audit outcomes.

Education is important for auditors. They need the knowledge to perform high-quality audits. Besides, auditors also need professional skills to enhance audit quality. Education is related to audit fees, but different education levels and backgrounds result in different audit fees.

### **3.5. Audit Partner Busyness and Audit Fee**

Audit partner busyness may impact the audit quality. When an auditor has too many clients, they may provide lower-quality audits, and their ability to detect management earnings may be insufficient. This may occur because of the auditors' lack of focus to detect earnings management practices and busy work schedules (Lai et al., 2018). Because too many audit tasks distract the auditors' attention, lowering their energy and influencing their audit decisions, busy auditors tend to produce lower-quality audits. Moreover, busyness also negatively impacts the partners' effort in performing audit tasks (Sundgren & Svanström, 2014).

According to audit research, audit partners' high busyness puts them under time pressure, resulting in less-than-optimal assessment and decision-making. This decline in audit quality may cause lower audit fees. However, there is a contradicting effect on audit quality: busy partners do not lower audit quality, and this should be associated with higher audit fees because busy partners have a high reputation and great competence (Fich & Shivdasani, 2012; Goodwin & Wu, 2016). Partners who have a high reputation reflect the high demand for audit partners, and the client may will to pay an audit fee premium for their high-quality service.

Furthermore, high-reputation audit partners should have gained more experience, resulting in better audit outcomes (Chi et al., 2017). In addition, Liu (2017) examined the determinants of audit fees at the individual audit level based on the characteristics of auditors. Busyness is one of the auditors' characteristics. The researcher found empirical evidence that the busyness of auditors is significantly associated with audit fees, implying that auditors with a high reputation tend to obtain higher audit fees. Moreover, audit fees provide contradictory evidence on audit quality. Furthermore, Burke et al. (2019) investigated the impact of audit partner characteristics on audit quality, audit fees, and audit delay. They found that partners' busyness has a negative association with audit fees. These results support Sundgren and Svanström's (2014) argument that busy partners put in less effort on audit tasks, resulting in lower audit fees.

To summarize, audit partner busyness can have two impacts on audit outcomes: positive or negative. Busyness will have a positive impact if the audit partner maintains their quality without being distracted because of low energy or time pressure, so the client may will to pay a higher fee. The busyness will have a negative

impact because the auditor could not focus on their task, which will lower the audit quality and audit fees.

#### 4. Conclusion

Previous research has revealed that audit fees impact audit quality. The audit fees of each individual auditor may differ because the audit process and firm depend on the quality of the audit partner. In addition, there are determinants of the audit fee at the individual auditor's level, which are individual partner characteristics (gender, experience, busyness, education, or specialization). This study theoretically analyzed how audit partner characteristics may impact audit fees and provided suggestions for future studies and auditors. The findings in this study enrich the existing international literature on audit pricing by summarizing the existing literature related to audit partner characteristics. Theoretically, as expected, the auditors' characteristics, such as gender, experience, industry specialization, education, and busyness, are associated with audit fees. Auditors who are female, specialize in an industry, have a foreign education background, have a higher reputation, and have more audit experience tend to generate higher-quality audits and earn higher audit fees.

This study provides an interesting finding that gender and industry specialization are the most influential characteristics, as the research found the most evidence of an association between audit partner gender and audit fees, as well as audit partner industry specialization and audit fees. Furthermore, this paper provides some suggestions. First, the audit firm should pay attention to the individual auditor's professional abilities by providing education and training programs, guiding them to discover their specialization, and encouraging them to continue enhancing their education and improving their abilities through more audit experience. As explained in the findings, when a client selects an audit service, they consider not only the firm's characteristics but also the auditor's characteristics. Second, an audit firm may manage what information to disclose about each individual auditor so that it can be considered by the client when selecting an audit service and assist the client in selecting efficiently. Clients are willing to pay a premium fee for auditors who provide higher-quality audits.

#### 5. Limitations and Further Study

The limitation of this study is that it did not include any empirical examination of the other possible impacts of partner characteristics on audit fees because of the limited literature. Future research is expected to complement this study by providing empirical evidence on other audit partner characteristics such as ethnicity, economic status, and other characteristics.

#### Authors' Contributions

The first author is responsible for the data collection and analysis and writing. The second author is the

supervisor of the first author and contributed to the theme framework and revision to the study.

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