
Disclosure of Audit Fees and Customer and Auditor's bargaining power

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Abstract In order to help auditors and owners to properly assess the impact of public disclosure of audit fees on the bargaining power between the auditor and the client, the relationship between the disclosure of audit fees and the bargaining power between the client and the auditor, and the relationship between disclosure of remuneration and economic relation Between the client and the auditor was studied in this study. The dependent variable of this study is the disclosure of audit fees against the bargaining power between the client and the auditor as an independent variable. Public disclosure of compulsory audit fees is not obligatory in Iran. Public disclosure fee for employers' reduces the access to information the cost of the audit for the auditor's sample and is likely to increase the bargaining power of the employer with the auditors when they negotiate the costs of the audit. The use of both data on public audit fees and property before and after public disclosure of costs is difficult in Iran because there is no law to disclose both fees and costs in Iran. In this study, 99 companies listed in the stock market were reviewed during the years 91-95. In this study, correlation method was used by using regression model and data collection was carried out using the new software and stock exchange software and the data analysis was analyzed using Eviwes 11 and minitab17 software We have found that the public disclosure of audit fees does not have Chadian's impact on the scope of audit fees for customers who have incurred high costs. These findings reveal the unintended consequences of the general disclosure provisions of fees, the main reason for this concern was the pricing practices of the audit, which could reduce the independence of the auditor. **Keywords:** audit fees, public disclosure, auditors, clients, bargaining.

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