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品牌聲譽、產業專業化與審計人員市場佔有率之關連性：取消審計公費下限影響分析

The Impact of Brand Name Reputation and Industry Specialization on Auditor Market Share: The Analysis of Canceling Audit Fee Floor

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中文摘要

1998年，審計人員執行業務收取酬金之標準因公平交易委員會的要求而被迫取消，自此許多削價競爭之傳聞不脛而走，本研究目的乃在探討審計人員採行的營運策略是否可以因應審計市場競爭之增強，其中營運策略主要探討品牌聲譽和產業專業化，對審計市場競爭的因應，主要著重觀察市場佔有率的維持、甚而是擴增。實證結果顯示取消審計公費下限後，品牌聲譽可額外拉大與競爭對手之市場佔有率差距，而產業專業化則並未額外拉大與競爭對手之差距。儘管未有額外擴增差距，產業專業化至少是可繼續維持差距。由此可知，強調產品差異的品牌聲譽或產業專業化營運策略皆可成功協助審計人員因應審計市場競爭的增強。

關鍵字：品牌聲譽；產業專業化；市場佔有率；取消審計公費下限

Abstract

In 1998, the audit fee floor was canceled because Taiwan Fair Trade Commission claimed that such regulation acted against the Fair Trade Law and limited competition. Since that, the news of price-cutting competition became everywhere. The purpose of this study is to examine whether the auditor can adapt to the rising up market competition by the brand name reputation and industry specialization strategies. The results show that brand name reputation can enlarge more the difference of market share between Big 5 and non-Big 5 after canceling the lower bound of audit fee. As to industry specialization effect, industry specialists still maintain the same difference of market shares with competitors after canceling the lower bound of audit fee. Overall, brand name reputation and industry specialization can successfully help auditors to fit to the increasing market competition.

Key words : Brand name reputation; Industry specialization; Auditor market share; Canceling audit fee floor