



AUDIT OPINION AND AUDIT FEES AFTER THE SCANDALS OF ENRON: EMPIRICAL VALIDATION IN THE FRENCH CONTEXT

Soltani Lynda

Laboratory Lartige, Faculty of Law Economics and Management, University of Jendouba, Jendouba, Tunisia

ABSTRACT

This study examines the effect of regulatory changes on audit quality in the French context. The literature shows that audit fees represent one of the factors which influence audit quality by representing public data elements which can influence the earnings management. The objective of this research lies in the study of the effect of regulations regarding audits on the number of audit fees as an element which explains the independence of the auditor.

A list of hypothesis related to the approached problems is proposed followed by an overview of the different theoretical propositions which are in place. From a sample of French companies in the SBF 250 over the period 2002-2011, the results show that the analysis of the determinants of audit fees which is directly related to the acceptance of the auditor to carry out their duties, our results show that the audit fees are determined by the organizational factor of the company, financial health, and existence of Big auditor.

KEYWORDS: *Regulation, Audit Fees, Abnormal Audit Fees, Audit Quality*

Article History

Received: 28 Jun 2019 | Revised: 09 Jul 2019 | Accepted: 13 Jul 2019
