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Theoretical Evolution of Audit Pricing and Review of Research

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Abstract: ***Audit pricing, as a price agreement between the supply and demand of audit services, is the core mechanism reflecting audit costs, risks and quality premiums, and its theoretical evolution and empirical research continue to deepen with the changes in the capital market environment. In this paper, we systematically review the theoretical origin, research paradigm evolution, measurement methodology and core influencing factors of audit pricing, and find that its theoretical foundation covers multi-disciplinary frameworks such as principal-agent theory, risk-oriented auditing theory, signaling theory, etc., and the theme of the research has expanded from focusing on the traditional factors of corporate governance structure and financial risk, to the emerging and complex variables of corporate financialization, digital transformation, and the level of social trust, and the perspective has shifted from single-subject analysis to multi-subject analysis to multi-subject analysis. The perspective has shifted from single-subject analysis to multidimensional interactions, and the methodology has evolved from static correlation test to dynamic causal inference. The study shows that audit pricing is affected by multiple factors such as company characteristics, governance structure, management behavior and firm characteristics, and its consequences involve key areas such as audit quality, capital market signaling, and audit efficiency. Future research can further focus on the reconfiguration effect of digital technology on audit pricing mechanism, the interaction between institutional change and market competition, and the micro-activity path of management heterogeneity characteristics, so as to provide theoretical support for improving the audit pricing system and enhancing the efficiency of resource allocation in the capital market.***

Keywords: Audit pricing, Theoretical evolution, Audit risk.

1. INTRODUCTION

Audit pricing, as a key link in resource allocation in the capital market, is the result of the dynamic game between the supply and demand of audit services under the condition of information asymmetry around the value of the service, which directly reflects the cost compensation, risk premium and quality signals of the audit service [1][2]. Under the modern enterprise system of separation of ownership and operation, audit pricing is not only the core carrier of the market mechanism to regulate the supply and demand of audit services, but also an important institutional arrangement to reduce the agency cost and safeguard the quality of financial information. With the complexity of the global economy, the dynamization of the regulatory environment and the acceleration of technological change, the influencing factors of audit pricing have been extended from the traditional financial risks to the financialization of enterprises, digital transformation and other emerging fields, and the research perspective has shifted from a single subject analysis to a multi-dimensional interactive relationship, presenting a significant theoretical evolution and practice expansion characteristics.

Early research was based on principal-agent theory and risk-oriented auditing theory, focusing on the impact of corporate governance structure, financial risk and firm characteristics on audit pricing [3][4]. However, with capital market innovation and institutional environment changes, corporate behavior patterns and audit risk structure have undergone profound changes: on the one hand, strategic choices such as corporate financialization, mergers and acquisitions and digital transformation have given rise to new types of audit needs such as financial asset valuation, goodwill impairment testing, and information system auditing, which significantly increase the complexity of the auditing process and the investment of resources [5][6]; on the other hand, the regulation of technology, On the other hand, non-traditional factors such as regulatory technologization, social trust level differences and management behavioral risks indirectly affect pricing decisions by reshaping auditors' risk perception and bargaining power [7][8][9]. These emerging issues push audit pricing research to break through the traditional framework and evolve in the direction of interdisciplinary, dynamic, and multi-subject interaction.

Meanwhile, methodological innovations have provided audit pricing research with more rigorous analytical tools. From the early correlation analysis relying on cross-sectional data [4], to the wide application of causal inference methods such as panel data model, double difference method, instrumental variable method and so on in recent years [7] [10], the research gradually reveals the mechanisms and moderating effects behind audit pricing. For

example, by examining the impact of firm conversion policies and merger events on pricing strategies, the complex role of organizational form changes and economies of scale on risk premiums is found [11][12]; and the implicit constraints of the institutional environment and corporate behaviors on auditing costs are further verified by combining the micro-survey data on social trust (CGSS) and text analysis techniques [7][13].

Although existing studies have produced rich results, there are still areas that deserve in-depth exploration: first, how digital transformation and smart audit technologies reconfigure the cost-risk relationship of audit pricing, especially the substitution effect of data-driven auditing on traditional manual inputs has not yet been adequately tested; second, the interactive effects of multiple institutional changes and changes in the competitive landscape of the market on the audit pricing strategy still require more systematic theoretical integration; third, the micro-mechanisms of management heterogeneity characteristics affecting pricing through organizational culture or risk appetite still need to be analyzed in depth in combination with behavioral economics theories.

The purpose of this paper is to review the theoretical evolution of audit pricing, summarize the paradigm shifts and core influencing factors, discuss the contributions and limitations of existing research, and look into the future research direction. By integrating classical theories and cutting-edge issues, this paper aims to provide a systematic framework for understanding the logic of audit pricing in complex market environments, and at the same time to provide reference for regulators to improve the audit fee system, firms to optimize pricing strategies, and enterprises to enhance the efficiency of audit resource allocation.

2. THE MEANING OF AUDIT PRICING AND ITS EVOLUTION

2.1 The meaning and theoretical origin of audit pricing

Audit pricing is a price agreement between the supply and demand of audit services around the value of audit services, which is specifically expressed in the process of determining audit fees and the results, and its core is to reflect the cost, risk and quality premium of audit services through the market-oriented mechanism. This process is affected by multiple factors, including the risk characteristics of the audited entity, governance structure and business complexity, but also involves the professional ability of accounting firms, risk response strategies and market competition environment. In essence, audit pricing is the result of a comprehensive game between the supply and demand of audit services under the condition of information asymmetry, the input cost of audit services, risk premium and market signals, which reflects the commodity attributes and institutional value of audit services.

The theoretical origin of audit pricing is mainly rooted in classical economics and management theory. Principal-agent theory provides an institutional basis for audit pricing, which holds that the agency conflict arising from the separation of ownership and management makes auditing an important mechanism for reducing agency costs, and audit pricing needs to cover the supervision costs and risk compensation due to information asymmetry [1][2]. Risk-oriented audit theory emphasizes the linkage between audit pricing and risk assessment, the auditor needs to adjust the input resources according to the inherent risk of the audited unit, control risk and inspection risk, and high-risk projects are often accompanied by higher audit pricing to match the additional procedural costs and potential legal liabilities [14][15]. Signaling theory suggests that audit pricing serves a market signaling function, with high-quality audit services signaling corporate financial soundness and governance norms through premium pricing, while abnormal audit fees may reflect abnormal fluctuations in audit quality or corporate risk [16][17]. Supply and demand theory and industrial organization theory explain audit pricing from a market structure perspective, where firm economies of scale, industry expertise premiums, and the degree of market competition directly affect pricing strategies, e.g., large firms may charge a premium due to reputational advantages, and increased competitive pressures may lead to price competition. Institutional theory and environmental factors complement the external constraints on audit pricing, with the legal environment, regulatory efforts and level of social trust indirectly affecting pricing decisions by influencing auditors' risk perceptions and market rules.

2.2 Evolution of audit pricing research

2.2.1. Expansion of research themes from traditional risks to emerging complexities

Early research focused on the foundational factors in traditional audit pricing models, such as corporate governance structure, financial risk and firm characteristics. With the complexity of the economic environment, studies have gradually incorporated non-financial, interdisciplinary and emerging risk variables. For example, social trust [7] cuts through the sociological perspective to reveal the implicit constraints of social capital on audit costs, while

corporate financialization [5] and goodwill on mergers and acquisitions [6] focus on the incremental demand for audit inputs due to the complexity of capital operations. In recent years, digital transformation [13] and non-punitive regulation [9] further incorporate technological change and regulatory science and technology into the analytical framework, highlighting the dynamic response of audit pricing mechanisms to emerging economic phenomena.

2.2.2 Research perspectives shift from single-subject to multidimensional interactions

While the early literature was mostly based on the single subject perspective of enterprises or firms, studies in recent years have focused more on the impact of multi-subject interactions and heterogeneous contexts. For example, controlling shareholders' equity pledge [20] and executive background [8] explore the reshaping of the power structure in corporate governance on audit bargaining power; media monitoring [21] and exchange inquiry letters [22] reveal the association between information transparency and audit risk premium from the perspective of external monitoring pressure. In addition, studies have progressively emphasized the moderating effects and mediating paths, deepening the understanding of the complexity of pricing mechanisms.

2.2.3 Evolution of methodology from static analysis to dynamic causal inference

Early empirical studies relied on cross-sectional data and focused on correlation analysis. With the popularization of panel data and the advancement of econometric techniques, scholars have more often adopted double difference models, instrumental variables method and mechanism test to strengthen the rigor of causal inference. For example, Minghui Li et al. [12] isolate the net effect of firm size expansion on pricing through the long-term tracking of merger cases; Xiaoxia Liu et al. [7] combine CGSS micro-survey data to construct macro proxy variables of social trust, which enhances the scientificity of variable measurement. In addition, the potential application of text analytics and machine learning methods heralds further innovation in methodology.

2.2.4 risk perception extends from explicit financial risk to implicit behavioral risk

Traditional studies emphasize the direct impact of explicit risks such as financial statement misstatements and internal control weaknesses on audit pricing [15]. Recent studies, on the other hand, dig deeper into implicit behavioral risks, including management overconfidence [23], real surplus management [24] and tax avoidance [25], revealing how corporate strategic behavior pushes up audit costs through information asymmetry. Meanwhile, social psychological factors and institutional environment dynamics are included in the risk evaluation system, indicating the penetration of audit pricing research into behavioral economics and institutional theory.

2.2.5 Institutional and technological changes drive the expansion of research boundaries

Audit pricing research has always interacted closely with capital market institutional changes. For example, the firm conversion policy [11] has spawned the exploration of organizational changes on risk-sharing mechanisms; the implementation of the new Securities Law and the normalization of regulatory inquiry letters [9] have promoted the empirical examination of the linkage between non-punitive regulation and audit risk. On the technical level, how digital technology changes the relationship between audit inputs and risk premiums through information processing efficiency. This dual drive between institutions and technology has led to a continuous extension of research boundaries into policy practice and cutting-edge areas.

3. MEASUREMENT OF AUDIT PRICING

3.1 Direct Measurement

Most studies directly use the audit fees disclosed by listed companies as a measure of audit pricing. For example, Chen Dong and Luo Yi [25] in Does Corporate Tax Avoidance Affect Audit Pricing? in which the actual audit fee paid by the company to the accounting firm is directly used as the observation of audit pricing to study the impact of corporate tax avoidance on audit pricing. This method is simple and direct, and the data are easy to obtain, but there may be some limitations, such as the audit fee may be affected by other unobserved factors, leading to measurement errors.

3.2 Indirect Measurement

3.2.1 Consideration of audit risk factors

Many studies believe that audit risk is an important factor affecting audit pricing, so they will indirectly reflect the relationship between audit pricing and audit risk through some indicators. For example, Feng Yanchao and Liang Laixin [3], in “Legal Risks, Audit Fees, and Non-Standard Audit Opinions of Listed Companies - Empirical Evidence from Listed Companies in China”, studied the relationship between legal risks and audit fees of listed companies, and argued that a company with a high legal risk is also faced with a high audit risk by the auditor, which will affect audit pricing. Here the association between audit pricing and audit risk is indirectly reflected through the indicator of legal risk. Similarly, in “Audit Risk, Audit Pricing and Relative Negotiating Power - Taking Companies Punished or Investigated by Regulators as an Example” , Song Yanheng [14] explores the relationship between audit risk, audit pricing and relative negotiating power with companies punished or investigated by regulators as the object of the study, and also based on the logic that audit risk will influence the Audit Pricing, the logic that audit risk is measured by the event that a company is penalized or investigated, and then study its impact on audit pricing.

3.2.2 Considerations of company characteristics

Some characteristic factors of a company also affect audit pricing, and audit pricing is often measured indirectly through these factors in research. For example, in “Corporate Digital Transformation and Audit Pricing”, Yongshen Zhang et al [13] study the impact of corporate digital transformation on audit pricing, and the degree of corporate digital transformation becomes a factor affecting audit pricing. Another example is Liu Xiaoxia and Li Minghui in “The Impact of Social Trust Level on Audit Pricing - Empirical Evidence Based on CGSS Data”, which explores the role of social trust level on audit pricing from the perspective of social trust level, which is a factor of the firm's external environment that indirectly affects audit pricing. In addition, factors such as the nature of the company's property rights, size, quality of internal control, goodwill of mergers and acquisitions, and the degree of financialization have also been used by numerous studies to indirectly analyze the impact on audit pricing, e.g., Li Yue-dong et al. [15] investigated the roles of significant internal control deficiencies and property rights on audit pricing in “Significant Internal Control Deficiencies, Nature of Property Rights, and Audit Pricing” , and Zheng Chun-mei et al. [6] explored the role of significant internal control deficiencies and property rights on audit pricing in “Merger and Acquisition Goodwill and Audit Service Pricing” , the relationship between merger and acquisition goodwill and audit pricing is explored; Du Yong et al [5] in “Does Corporate Financialization Affect Audit Pricing?” examines the impact of corporate financialization on audit pricing and so on.

The characteristics of accounting firms also affect audit pricing, and related studies indirectly reflect the differences in audit pricing through the characteristics of firms. For example, Yan Huanmin et al [11] in Does Firm Conversion Affect Audit Pricing Strategies - Empirical Evidence from China's Listed Companies studied the impact of firm conversion, a change in the firm itself, on audit pricing strategies. Minghui Li et al [12] in “CPA Firm Mergers and Audit Pricing - A Study Based on the Panel Data of Ten Merger Cases from 2003 to 2009” discusses the impact on audit pricing by analyzing the event of CPA firm mergers. In addition, factors such as firm size, industry specialization, and auditor discipline are also used to study their relationship with audit pricing, e.g., Liu Xiaoxia [19], in “Auditor Discipline and Audit Pricing - A Study Based on CSRC's Administrative Penalty Cases from 2008-2010” , examines the effect of the role of auditor discipline on audit pricing; Chen Shenglan and Ma Hui [12] in “Competitive Pressure, Economies of Scale, and Accounting Firms' Industry Expertise Premium” , explored the relationship between accounting firms' industry expertise and audit pricing.

4. FACTORS AFFECTING AUDIT PRICING

4.1 Firm Characterization Factors

4.1.1 Corporate fundamentals and risk profile

An empirical study based on corporate credit ratings and financial indicators shows that the higher the risk of debt default, the greater the pressure on auditors to assess credit risk and determine going concern ability, and the greater the need to increase risk-responsive procedures, which in turn drives up audit pricing. The study further finds that this effect is more pronounced among non-state-owned firms and highly leveraged industries.

The complexity of firms' financial asset allocation increases audit difficulty. Financialization leads to increased volatility in asset valuations, more frequent application of accounting treatment rules for financial instruments,

and the need for auditors to devote more resources to verifying compliance with the valuation and disclosure of financial assets, which in turn pushes up audit pricing.

Corporate tax avoidance activities involve complex transaction structuring and compliance reviews, and auditors need to identify potential tax risks and assess their impact on financial statements, resulting in additional audit procedures that directly lead to higher fees.

Unusually high audit fees are usually associated with high-risk projects, while unusually low fees may raise the risk that the auditor will cut back on procedures, prompting regulators or market participants to demand higher risk premiums, resulting in a “two-way street” - high risk pushes up pricing, and low pricing may result in follow-up fees due to quality concerns. Instead, quality concerns may lead to subsequent fee adjustments.

In terms of operational complexity, goodwill impairment tests for M&A need to rely on professional valuation models (e.g., DCF model), involving subjective estimates such as future cash flow projections and industry outlook judgments, and auditors need to conduct an in-depth review of the reasonableness of the valuation parameters, especially for enterprises with a high proportion of goodwill, the complexity of the auditing process has increased significantly, which has directly driven the increase in pricing.

The upgrading of enterprise information systems (e.g., ERP, big data platforms) in the digital transformation has changed the audit trajectory, and auditors need to assess data security, system control effectiveness, and compliance of accounting processing for digitalized business, and the demand for IT audit capabilities has increased manpower costs and technical inputs, which in turn has increased audit pricing.

4.1.2 Quality of internal controls and governance

Internal control deficiencies directly reduce the reliability of financial reporting, and auditors need to implement more substantive tests to compensate for the lack of control tests. Li Yodong et al. [15] further found that the nature of property rights moderates this relationship - internal control deficiencies in state-owned enterprises have a weaker impact on audit pricing than in non-state-owned enterprises, possibly due to implicit government guarantees that reduce risk perception.

Real surplus management is more insidious than accrual surplus management, and auditors need to identify it by means of business process tracing and transaction substance analysis, which consumes more resources; Jianbing Shao et al. [27] found that the stronger the incentive for surplus management triggered by equity incentives, the more stringent the auditor's scrutiny of abnormal accruals, and the pricing enhancement effect is more pronounced in non-SOEs. Internal audit quality [28] is negatively related to audit pricing, and high-quality internal audit reduces external audit workload [24][27].

4.1.3 Nature of ownership and shareholding structure

State-owned enterprises (SOEs) have a longer principal-agent chain and intertwined political and economic objectives, so auditors need to pay extra attention to policy compliance (e.g., state-owned regulatory requirements, social responsibility fulfillment) and face higher transparency requirements for information disclosure, resulting in a complicated auditing process and significantly higher pricing than that of private enterprises.

Equity pledges may trigger the risk of share price collapse and controlling shareholders' incentives to transfer benefits, and auditors need to focus on assessing the going concern ability, the fairness of connected transactions and the impact of pledged equity on control. Ren Lili et al. (2018)[29] found that an increase in the proportion of equity pledges increases audit pricing accordingly, and this effect is more pronounced in firms with high share price volatility during the pledge period[20][29].

4.2 Corporate Governance and Management Characteristics

4.2.1 Management characteristics

In terms of behavior and context, executives' military experience may affect audit pricing through organizational culture; management overconfidence may lead to higher audit risk and thus higher fees.

In terms of incentives and agency issues, executive equity incentives that trigger surplus management incentives require auditors to increase procedures, driving up pricing; executive audit backgrounds [17][30] may affect pricing due to reduced information asymmetry or increased bargaining power.

4.2.2 Corporate governance mechanisms

The higher the level of social trust, the lower the audit pricing is likely to be, as trust reduces the cost of oversight; negative media coverage increases the company's reputational risk and exposes the auditor to a higher risk of litigation, driving up pricing.

5. CONSEQUENCES OF AUDIT PRICING

5.1 Audit Quality

5.1.1 Abnormal Audit Fees and Audit Quality

Unusually high audit fees may motivate auditors to invest more resources and improve audit quality. At the same time, abnormally low fees may lead to cost compression by the auditor, reducing the rigor of the audit process and compromising independence [31]; abnormally high fees may implicitly imply that the client's bargaining power is too strong, triggering the auditor to compromise. In addition, auditor background (e.g., executive audit background) may indirectly regulate audit quality by influencing surplus management behavior.

5.1.2 Firm size and merger effects

The high pricing of large firms or merged organizations is usually associated with stricter risk control and quality assurance due to their specialized capabilities and resources. The industry expertise premium reflects an auditor's ability to handle complex engagements in a particular area, creating a positive correlation between quality and pricing by enhancing the relevance and efficiency of the audit process.

5.2 Capital Market Reactions

5.2.1 IPO Pricing and Market Signals

Abnormal audit fees are viewed by the market as a direct signal of corporate risk: high fees may expose potential problems, prompting investors to demand a risk premium and depress IPO pricing; low fees may trigger valuation discounts due to quality concerns. Audit pricing indirectly contributes to the efficiency of capital allocation by affecting the market's judgment of corporate information transparency.

5.2.2 Non-standard audit opinions

Enterprises with high legal risk tend to pay higher audit fees to cover potential litigation costs, and are more likely to be issued a non-standard audit opinion due to financial reporting issues, creating a market perception of “high fees - high risk”.

5.3 Audit efficiency and delay

5.3.1 Relevance of audit latency

High audit pricing is often accompanied by complex operations (e.g., M&A goodwill impairment testing, valuation of financialized assets), which require auditors to extend on-site working hours and increase the involvement of cross-disciplinary experts, resulting in delayed audit reports. Risk events such as controlling shareholders' equity pledges further exacerbate procedural complexity as they involve assessment of going concern ability and verification of connected transactions, creating a positive correlation between fees and delays.

5.3.2 Impact of inquiry letter regulation

Exchange annual report questionnaires require auditors to assist firms with additional disclosures or explanations of potential risks, and the additional communication and verification efforts directly push up the cost of the service, as well as prolonging audit delays due to the increased time consumption of the regulatory feedback process.

5.4 Corporate Financial Behavior and Risk Management

5.4.1 Surplus management and tax avoidance behavior

When firms regulate profits through real surplus management, auditors need to implement more covert risk identification procedures and push up fees to cover the risk of potential miscalculations; the stronger the incentives for surplus management triggered by executives' equity incentives, the more stringent the auditors' scrutiny of the performance indicators, forming an “incentive pressure - rising fees” transmission mechanism. Tax avoidance increases the difficulty of auditors' professional judgment and drives pricing up because it involves cross-border transaction structuring and tax law compliance review.

5.4.2 Financialization and M&A risk

The higher the degree of financialization of enterprises, the more complex the audit procedures such as fair value measurement of financial assets, risk exposure assessment, etc., and the pricing rises in tandem with the difficulty of risk assessment; high goodwill formed by mergers and acquisitions is dependent on subjective valuation models, and auditors need to strengthen the prudence of impairment testing, which pushes up the cost of special audits related to mergers and acquisitions.

5.5 Corporate Governance and Internal Control

5.5.1 Impact of internal control weaknesses

Significant internal control deficiencies directly increase auditors' reliance on substantive testing, driving up fees. State-owned enterprises (SOEs) are more sensitive to the impact of internal control deficiencies on audit pricing due to longer agency chains; conversely, improved internal control quality can indirectly reduce external audit fees by lowering risk assessment costs [32].

5.5.2 Executive Characteristics and Governance Structures

Executives with military experience reduce the risk of financial reporting fraud by shaping a disciplined organizational culture, and auditors can rely on the effectiveness of internal controls to reduce procedural inputs and create fee savings, while aggressive accounting policy choices resulting from management overconfidence increase the cost of auditors' review of management judgments and drive up pricing.

5.6 Legal and Regulatory Risks

5.6.1 Legal environment and regulatory penalties

In regions with less favorable legal environments, auditors cover the risk of potential litigation by raising their fees [33]. Firms subject to regulatory penalties are required to pay higher audit fees to cover reputational damage.

5.6.2 Spillover effects of non-punitive regulation

Although non-punitive regulatory measures, such as stock exchange inquiry letters, do not directly impose legal liability, they raise auditors' professional concerns by publicizing corporate issues, prompting them to increase prudent procedures and creating a “regulatory concern - fee increase” pushback mechanism.

5.7 Audit industry structure and competition

After converting to special general partnership, auditors enhance risk awareness due to unlimited joint and several liability and tend to increase pricing to cover potential legal costs. Although merged firms reduce marginal costs through economies of scale, the advantage of industry expertise still supports their premium ability, forming a dynamic balance between “scale effect” and “specialty premium”.

When market competition is fierce, small firms may compete for clients through low-pricing strategies, while large firms rely on brand and quality advantages to maintain high prices, and industry concentration and the degree of pricing differentiation jointly affect the efficiency of resource allocation in the auditing market.

6. CONCLUSION

This paper systematically reveals the logic of the evolution of audit pricing theory from a single cost compensation mechanism to a multi-dimensional risk-quality premium system: its theoretical foundation has been expanded from principal-agent theory and risk-oriented auditing theory to the integration framework of signaling theory and behavioral economics, reflecting the functional leap of auditing service from “assurance commodity” to “risk signal carrier” ; the research theme has been extended from traditional variables such as corporate governance structure and financial risk to emerging complex factors such as corporate financialization, digital transformation and social trust; the methodology has been realized from cross-sectional analysis to the development of a new methodology. Its theoretical foundation has expanded from principal-agent theory and risk-oriented auditing theory to the integrated framework of signaling theory and behavioral economics, reflecting the functional leap of auditing service from “assurance commodity” to “risk signal carrier” ; its research theme has extended from traditional variables such as corporate governance structure and financial risk to emerging complexity factors such as corporate financialization, digital transformation, and social trust; its methodology has realized a leap from cross-section correlation analysis to causal inference techniques such as panel model and double-difference method; and its risk perception has deepened from explicit financial risk to management overconfidence, double-difference method. financial risks to implicit behavioral risks such as management overconfidence and real surplus management; and multi-subject interaction mechanism highlights the reshaping effect of the power game on pricing bargaining power. The study shows that audit pricing is influenced by corporate characteristics, governance structure, management behavior and firm characteristics, and plays a role in resource allocation efficiency through audit quality, capital market signals, audit efficiency and other paths. Future research needs to break through three major directions: the restructuring effect of digital technology, the dynamic interaction between the system and the market, and the micro-path of management heterogeneity, so as to provide theoretical references for optimizing the audit pricing system and enhancing the efficiency of the capital market.

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CONFLICT OF INTEREST

The authors declare no conflicts of interest relevant to this study.

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