

**E**n *International Journal of Auditing*, Volume 27, Issue 4, October 2023, Pages 153-170, aparece el artículo [What does an audit really cost? An exploratory study of auditor pricing of initial engagements in a fixed cost model](#), escrito por Christie Novak, W. Robert Knechel, First published: 13 May 2022, en el cual se concluye: *“In this paper, we examine the costs of initial and continuing audits to understand the nature of audit fees at the time of an auditor change. We first argue that it is important to differentiate between fixed and variable costs at the firm and engagement level in assessing whether an engagement is profitable. Lacking a true measure of variable cost, we determine the ‘standard’ cost of audit effort, based on actual salaries and an assumed level of utilization of staff time, and compute contribution margins on individual audits conducted by several regional firms. We observe no significant fee differences between initial and continuing audits, but we do find a significant increase in costs of new engagements. The increasing costs translate into significantly smaller margins on new engagements. However, while our results also imply that while there is a drop in margins and some fee cutting in individual cases, we do not observe fee discounts that would be evidence of economic lowballing where marginal costs exceed marginal revenue for the audit (DeAngelo, 1981).34 Only five of the audits in the sample had a negative contribution margin at full labour utilization. Rather, what we observe is a pattern of pricing where increased costs in the first year of an engagement are offset against future margins, in much the same*

*way that other businesses offer introductory discount rates for a customer who will establish an ongoing relationship with the supplier. We also observe that the existence of non-audit services is associated with an increase in costs, possibly based on assigning more experienced labour to engagements with bundled services because a greater understanding of the client is needed to provide the bundled service (Knechel et al., 2020).”* Efectivamente *“Más bien, lo que observamos es un patrón de precios en el que los mayores costos en el primer año de un contrato se compensan con márgenes futuros, de manera muy similar a como otras empresas ofrecen tasas de descuento introductorias para un cliente que establecerá una relación continua con el proveedor.”* El conocimiento que se adquiere de la industria, del mercado y del cliente, logra facilitar el trabajo en los períodos futuros, aumentando el margen de contribución. Esto se cumple si la entidad no hace cambios importantes en su personal o en sus procesos. Otro factor que puede deteriorar los honorarios es el aumento de trabajo provocado por las autoridades de supervisión. Estas han llegado a extremos inaceptables, como sostener que no se pueden ajustar los honorarios, aunque se aumente el trabajo, como obligar a trabajar sin remuneración, como demorar muchísimo las posesiones. El trabajo de los contadores se realiza para lograr el cubrimiento de los costos y para obtener una razonable utilidad. Vemos autoridades que ignoran los daños que causan en los contables, para beneficiarse ellos mismos.

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