



Multi-level Driving Factors of Enterprise Audit Cost Expenditure: Based on an Integrated Analytical Framework of Regulation, Governance, Technology and ESG

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Abstract: Audit cost is a core economic indicator of corporate financial governance, and balancing audit cost and audit quality is a key focus for both enterprises and the auditing profession. With the tightening of audit supervision, the digital transformation of enterprises and the implementation of mandatory ESG disclosure, the driving factors of audit cost have become increasingly diversified. This paper systematically sorts out influencing factors across six dimensions: regulatory systems, corporate governance, enterprise business behavior, audit subjects, digital technology and ESG governance, defines relevant concepts and theoretical foundations, constructs an integrated framework of influencing factors, analyzes the action paths and interactive relationships of each variable, sorts out the shortcomings of existing research, and finally proposes future research directions. This study can provide theoretical references for the refined management and control of enterprise audit costs and the high-quality development of the auditing industry.

Keywords: Audit Cost Expenditure; Corporate Governance; Digital Auditing; Regulatory System; Influencing Factors

1. Introduction

Auditing is a core mechanism for information supervision in the capital market and corporate financial risk prevention and control, and audit cost expenditure comprehensively reflects the scale of audit resource input and the efficiency of internal corporate governance (Widmann et al., 2021). In recent years, global auditing standards have been continuously revised, and new requirements such as the disclosure of key audit matters and the verification

of sustainable information have continuously expanded the boundaries of audit work; meanwhile, digital audit tools such as big data, artificial intelligence and blockchain have been gradually implemented, coupled with the enhancement of tax supervision and the normalization of ESG information disclosure, the traditional logic of audit cost formation has been reconstructed, and variables affecting audit costs have expanded from single governance elements to multiple dimensions such as

macro policies, digital technology and green governance (Sekicki & Šuvakov, 2025). From a practical perspective, excessively high audit costs increase the governance burden of enterprises and crowd out operational resources; while excessively low audit input easily leads to the lack of audit procedures and amplifies the risks of financial misstatement and regulatory penalties. Therefore, systematically identifying various influencing factors of audit costs and clarifying the transmission mechanism can not only help enterprises optimize the allocation of audit resources, but also provide support for accounting firms to adjust service pricing and for regulators to improve audit systems. At present, domestic and foreign academic circles have carried out a large number of empirical studies on audit fees and audit costs, covering samples of developed and emerging economies, forming a relatively complete basic research system, extending from traditional corporate governance and auditor characteristics to emerging fields such as digitalization and ESG, and research methods covering systematic literature reviews, field experiments, machine learning tests, etc., laying a foundation for this paper to sort out the logic of variable effects (Lari Dashtbayaz et al., 2025).

However, existing research still has obvious limitations and has not yet formed a unified integrated analytical framework. Most literatures only test the independent impact of a single variable, ignoring the synergistic superposition effect of multiple factors; there is no unified conclusion on the long-term and short-term differentiated action mechanism of emerging variables such as digitalization and ESG, and there are many research controversies; most existing empirical studies are static cross-sectional analysis, lacking heterogeneous comparisons of

enterprises of different industries and scales, which is difficult to adapt to the industry development trend of digital audit and sustainable supervision normalization. Based on the above research status, this paper constructs a multi-dimensional system of factors influencing enterprise audit costs, analyzes the interactive logic of variables at each level, and makes up for the fragmentation defects of existing research.

2. Concepts and Theories

2.1 Definition of Core Concepts

Enterprise audit cost expenditure is a comprehensive governance cost, which is not limited to external audit service fees, but also includes the implicit costs of data sorting, process docking and financial rectification generated by internal cooperation with audits, as well as the risk premium costs charged by auditors due to enterprise risks (Widmann et al., 2021). Its scale directly depends on the number of audit procedures, the intensity of risk verification and the duration of audit work, and is a core indicator for measuring the efficiency of audit resource allocation.

Audit cost influencing factors refer to all internal and external variables that can change audit risks, audit workload and audit execution efficiency, thereby causing fluctuations in audit costs, covering six categories: macro policies, internal governance, enterprise operations, audit execution, digital technology and sustainable governance. Various variables positively or negatively adjust audit costs through different paths (Lari Dashtbayaz et al., 2025).

2.2 Theoretical Foundations

Principal-Agent Theory. The agency conflict between owners and management gives rise to information asymmetry and financial fraud risks, and

external auditing, as a third-party supervision mechanism, is used to alleviate agency problems (Fekriaval & Nahandi, 2026). The higher the agency cost of an enterprise and the greater the risk of financial misstatement, the more resources auditors need to invest in verification, which ultimately drives up audit costs. This theory is the core basis for explaining the relationship between corporate governance, internal audit and audit costs.

Risk Premium Theory. Auditors will adjust resource input and pricing according to the level of enterprise operation, taxation and compliance risks (Xiao et al., 2020). High-risk enterprises have a higher probability of audit failure, and auditors will increase audit procedures and charge risk premiums, raising the overall audit cost of enterprises; low-risk enterprises only need basic audit procedures, and audit costs are correspondingly lower.

Technology Efficiency Theory. Digital audit technology has the dual characteristics of increasing costs in the short term and reducing costs in the long term (Leng & Zhang, 2024). Big data and robotic automation can replace repetitive manual work and reduce audit working hours in the long run; however, system procurement, personnel training and technical operation and maintenance will bring short-term incremental costs, which are used to explain the structural impact of digital transformation on audit costs.

Signaling Theory. High-quality ESG and sustainable disclosure of enterprises can transmit stable operation signals to the market, reduce auditors' risk prediction, and reduce additional verification procedures; voluntary low-quality disclosure will trigger auditors' prudent verification and increase audit input and costs (Friske et al., 2023), which is applicable to relevant research in the dimension of sustainable

governance.

3. Influencing Factors of Enterprise Audit Cost Expenditure

3.1 Regulatory System and Policy Environment

Regulatory policies, auditing standards and tax supervision are macro rigid factors that determine the bottom line of industry audit costs. Global audit compliance rules are continuously updated, refining financial disclosure, risk verification and audit report specifications, expanding the scope of audit work, and overall raising the investment in audit resources across the industry (Celestin, 2020). Breuer (2021) pointed out that financial reporting regulatory reforms will reshape the resource allocation of the audit industry, and report verification and risk tracing work under the new regulations directly increase audit manpower and time costs. Meanwhile, the institutional environment such as regional political corruption will also indirectly affect the risk premium of audit services by affecting the effectiveness of corporate governance and supervision (Brown et al., 2021).

Tax supervision has a dual cost-driven effect. Bergolo et al. (2023) confirmed through large-scale field experiments that the regulatory deterrence of tax audits will prompt auditors to add special tax audit procedures and increase audit costs. Aggressive tax avoidance by enterprises will further amplify this effect. Soeparjono & Senjani (2024) verified that the higher the degree of tax avoidance, the more obvious the delay of audit reports, the higher the audit risk premium, and the audit cost rises simultaneously.

3.2 Corporate Governance and Internal Control Mechanism

Sound corporate governance, the performance of audit committees and a

mature internal audit system can reduce agency risks and reduce audit premium expenditures (Fekriaval & Nahandi, 2026). The independence and professionalism of the audit committee can restrict corporate tax avoidance and financial manipulation, reduce audit risks, and reduce additional verification costs (Dang & Nguyen, 2022); Mardessi (2022) further found that audit quality plays a moderating role between audit committee governance and audit costs, and high-quality governance can significantly reduce audit risk costs. The ethical control system embedded in the governance mechanism can also restrain the opportunistic behavior of management, reduce the risk of financial misstatement from the source, and thus save audit input (Endenich & Trapp, 2020).

Internal audit and external audit have a synergistic cost reduction effect. Carcello et al. (2020) confirmed that internal audit can screen operational and financial risks in advance and simplify the external audit risk assessment process; Chen et al. (2020) based on a sample of Chinese enterprises concluded that a sound internal audit function can standardize financial accounting and shorten external audit working hours. Juwita et al. (2020) supplemented that the collaboration between the audit committee and internal audit can reduce audit report lag, and the size of the public accounting firm will moderate the cost reduction effect. With the continuous expansion of internal audit functions, its value in risk prevention and control and governance synergy has become increasingly prominent, providing more space for the cost reduction of external audits (Christ et al., 2021). In addition, the digital transformation of external auditing will also feed back to the improvement of corporate governance levels, forming a virtuous cycle of governance

optimization and cost control (Manita et al., 2020).

3.3 Enterprise Operation and Financial Behavior

Enterprise tax strategies, management characteristics, financial decisions and public attention indirectly affect audit costs by changing risk levels. At the tax level, Salehi et al. (2020) studied a sample of Iranian enterprises and found that tax avoidance behavior improves the concealment of financial accounting, and auditors increase verification procedures to avoid practice risks, driving up audit costs. Hrazdil et al. (2020) used machine learning to measure the personality traits of executives, confirming that management governance style will significantly affect audit resource input. In addition, public opinion will restrict auditors' behavior, and under high attention, auditors will strengthen the whole-process verification, leading to an increase in audit costs (Wu & Ye, 2020).

3.4 Audit Subjects and Audit Processes

Audit partner workload, auditor professional competence, key audit matter disclosure and audit input intensity are variables that directly determine the consumption of audit resources; auditors with special expertise such as fair value can optimize evidence collection processes and save audit working hours (Ahn et al., 2020). From the perspective of service attributes, auditing, as a professional service, its cost formation is not only affected by technical factors, but also restricted by the organizational culture and resource allocation model of audit firms (Andiola et al., 2020); understanding the production logic of audit services from a service perspective helps to more comprehensively identify the cost drivers at the audit subject level (Knechel et al., 2020).

The reform of audit reports has

significantly increased audit workload. The key audit matter system requires auditors to refine risk disclosure and expand the scope of verification, directly driving up audit costs, and the level of corporate governance can negatively moderate this cost increment (Sun et al., 2025). Minutti-Meza (2021) pointed out that the expanded audit report increases a large amount of risk and governance information disclosure work, which is an important incentive for the rise of audit costs in recent years. Audit input and audit quality have a coupling relationship: moderate resource input ensures audit quality, while excessive input causes cost redundancy (Xiao et al., 2020); audit market competition and differences in auditors' risk preferences will lead to the differentiation of audit costs and pricing (Lari Dashtbayaz et al., 2025).

3.5 Digital Technology and Audit Mode

Big data, artificial intelligence, robotic process automation and blockchain form a dual effect of "short-term cost increase and long-term cost reduction" on audit costs. From a long-term perspective, big data analysis can realize batch data screening and automatic risk identification, simplifying basic audit work (Kend & Nguyen, 2020); the overall digital transformation of enterprises can open up audit data docking channels, significantly improve audit efficiency and reduce long-term audit expenditure (Leng & Zhang, 2024). Artificial intelligence audit tools can replace standardized repetitive work and reduce manual input (Seethamraju & Hecimovic, 2023). The application of big data analytics in audit practice has been gradually popularized, and its role in improving audit quality and optimizing resource allocation has been widely verified, which is an important technical support for long-term audit cost reduction (Al-Ateeq et al., 2022;

exploratory studies have shown that audit data analytics has been widely used in engagements of different scales, and its penetration rate will continue to increase with the advancement of digital transformation (Eilifsen et al., 2020).

In the short term, the deployment, operation and maintenance of digital systems, and employee training generate incremental costs; blockchain is insufficiently compatible with current auditing standards, and system transformation and data docking costs push up the total audit expenditure in the short term (Gauthier & Brender, 2021). Digital auditing also has data security risks, and supporting risk control costs will offset part of the cost reduction benefits (Lois et al., 2020). In the long run, blockchain can realize data traceability and accurate fault location, reducing audit disputes and review costs (Zhang et al., 2021; Xu et al., 2020; Yuan et al., 2020). In scenarios such as supply chain management, the application of blockchain technology can improve the transparency and traceability of transaction data, provide more reliable evidence for audit work, and further expand the space for digital audit cost reduction (Sharma et al., 2022). Data analytics can also effectively enhance the effectiveness of audit procedures and financial statement reviews, and improve the overall operation efficiency of audit work (Celestin, 2020).

3.6 ESG and Sustainable Governance

ESG disclosure, green environmental management and social responsibility reports have become new incremental sources of audit costs. Auditors need to additionally verify the authenticity of environmental, social responsibility and governance dimension information, expand the scope of audit coverage, and increase audit working hours and costs (Zahid et al., 2022;

Wang et al., 2022).

The quality of sustainable report disclosure directly affects audit risks, and low-quality disclosure will increase auditors' prudent verification efforts and raise audit costs (Al-Shaer, 2020); based on signaling theory, voluntary sustainable disclosure by enterprises will trigger additional risk verification, resulting in incremental audit costs (Friske et al., 2023). Green innovation and the implementation of environmental management systems in small and medium-sized enterprises have given birth to special work such as environmental audits and green compliance audits, further enriching the dimensions affecting audit costs (Lutfi et al., 2023). Energy audit, as an important branch of environmental audit, can help enterprises reduce energy costs and carbon footprints while also bringing corresponding audit expenditure increments, and its impact on enterprise cost structure has received increasing attention (Darshan et al., 2022); the coordinated promotion of energy efficiency management and demand

response will also put forward higher requirements for the professional competence of auditors, affecting the input of audit resources (Wohlfarth et al., 2020). In addition, corporate social responsibility performance can also indirectly change the scale of audit resource input by adjusting audit quality (Bacha et al., 2021).

Based on the analysis of the above six influencing factors, in order to systematically integrate the influence mechanisms of different levels such as macro, micro, subject, technology and governance, and clarify the action boundaries, transmission paths and interactive relationships of various factors, this paper constructs an integrated overall analytical framework of enterprise audit cost influencing factors, clarifies the hierarchical positioning and core transmission logic of variables in each dimension, and forms a systematic and three-dimensional audit cost driving system. The specific framework levels and transmission logic are shown in the figure below.

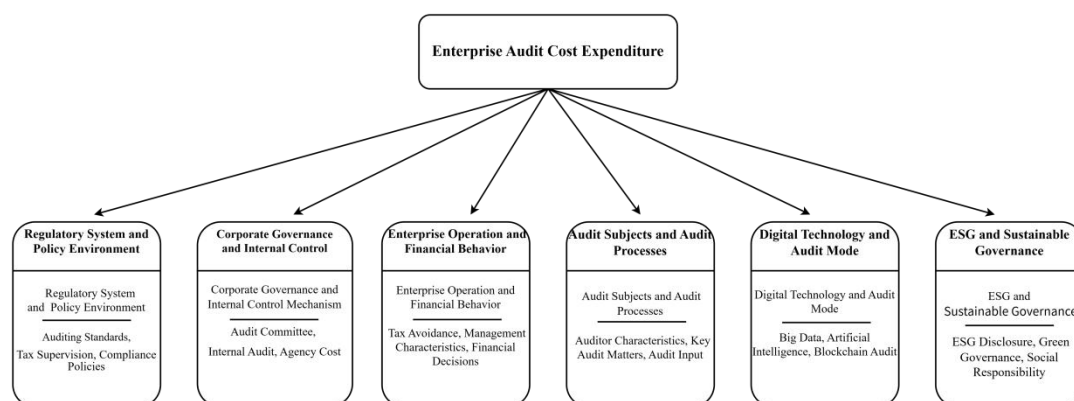


Figure 1. Influencing Factors of Enterprise Audit Cost Expenditure

4. Discussion

Combined with the above six dimensions of influencing factors and the overall framework constructed, it can be seen that enterprise audit cost is not the result of a single variable, but a comprehensive result formed by the

synergistic linkage of multiple elements including macro systems, internal governance, enterprise micro behavior, audit execution, digital technology and sustainable governance. Variables at each level have clear action boundaries, hierarchical differences and interactive

adjustment relationships. First, the regulatory system is a top-level rigid constraint with universality and compulsion. The updating of auditing standards and the tightening of supervision will uniformly raise the industry-wide audit compliance standards, forming a basic audit cost increment that all enterprises need to bear, while corporate governance is the core internal adjustment buffer variable of enterprises. Enterprises with sound governance and standardized internal control have lower agency risks, which can hedge the additional audit workload brought by external supervision and realize cost control; enterprises with weak governance will superimpose institutional compliance costs and their own risk premiums, resulting in redundant audit costs, and the combined effect of the two can explain the significant differentiation of enterprise audit costs under the same institutional environment. Second, enterprise operational financial behavior and audit subject processes are the direct incentives for audit cost differentiation. Different enterprises have obvious differences in tax strategies and management performance styles, which directly divide enterprise risk levels, and the higher the risk, the higher the risk premium; meanwhile, differences in audit partner busyness, auditor professional competence and audit report disclosure requirements will cause different scales of audit resource consumption for enterprises at the same risk level, and the two types of variables together constitute the core source of audit cost gaps between enterprises. Third, digital technology and ESG sustainable governance are two major emerging variables that reconstruct the audit cost structure in the digital age, completely breaking the fixed characteristics of traditional audit costs. Digital technology brings phased cost

changes: short-term system investment raises costs, while long-term automated and digital processes continue to reduce labor expenditure. The depth of enterprise digital transformation and the degree of technology adaptation determine the final cost reduction effect; ESG governance is a continuous incremental factor. With the normalization of global sustainable disclosure supervision, environmental and social dimension verification will be incorporated into routine audit processes and become the core driving force for the long-term rise of audit costs in the future. Fourth, there are a large number of interactive adjustment effects between variables of various dimensions, and there are no influencing factors that act completely independently. Audit quality runs through all transmission paths and can weaken or strengthen the intensity of the impact of governance level, corporate tax behavior and ESG disclosure on audit costs; the size of public accounting firms and the maturity of enterprise digitalization can hedge the cost increase brought by high risks and strict supervision. The interaction between variables also causes some conclusions in existing literatures to be divergent, especially the inconsistent research conclusions related to digitalization and ESG, which is rooted in the heterogeneity of sample enterprise governance levels and technology implementation degrees, which also confirms the necessity of constructing a multi-dimensional integrated framework and attaching importance to the multi-factor synergistic mechanism.

5. Conclusion and Future Research Prospects

Based on the four major theories of principal-agent, risk premium, technology efficiency and signaling, this paper defines core concepts related to audit costs, systematically integrates all

literatures to sort out six dimensions of audit cost influencing factors, builds a hierarchical logical framework, analyzes the action paths and interactive relationships of each variable, and draws core conclusions: first, enterprise audit costs are driven by six dimensions of factors, namely regulatory policies, corporate governance, enterprise business behavior, audit subject processes, digital audit technology and ESG sustainable governance, and each dimension has clear hierarchical division and differentiated action paths; second, among traditional dimensions, regulatory compliance, corporate governance, corporate tax risks and auditor characteristics are the core variables that determine the basic audit cost, while digitalization and ESG governance are emerging key factors that reshape the audit cost structure and bring cost increments in the new era; third, various influencing factors have significant adjustment and interaction effects, and audit quality, firm size and digitalization level will change the intensity of the impact of core variables on audit costs; fourth, existing research has built a basic analytical framework, but there are shortcomings such as insufficient research on multi-factor synergistic mechanisms, inconsistent action mechanisms of emerging variables and lack of heterogeneous subdivision research, which need to be further expanded in the follow-up.

Future related research can be promoted around three major directions: first, deepen the research on multi-factor synergistic interaction and dynamic evolution, break through the limitations of single variable testing, build an integrated analytical framework, and explore the superposition effect and action boundary of regulation, digital technology and corporate governance combined with long-term panel data; second, refine the heterogeneous

analysis of digital and ESG subdivision dimensions, distinguish the long-term and short-term cost impacts of different technologies such as artificial intelligence and blockchain, as well as sub-indicators of environment, society and governance, carry out group tests for enterprises of different industries and scales, and unify existing controversial conclusions; third, expand cutting-edge audit scenario research, incorporate emerging fields such as algorithm auditing, energy green auditing and cross-border compliance auditing, explore new audit cost influencing variables, improve the audit cost theoretical system, and provide empirical support for enterprises' refined cost control and the high-quality development of the audit industry. Among them, algorithm auditing, as an emerging audit field facing digital systems, will bring new research topics for the expansion of audit cost drivers with its unique technical attributes and risk characteristics (Metaxa et al., 2021).

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