



### **Audit fee and auditor independence**

**Kenneth Langat\***

PhD student, Moi University, Kenya

[knlangat@gmail.com](mailto:knlangat@gmail.com)

\*Correspondence author

**Josephat Cheboi**

Department of Accounting and Finance, Moi University, Kenya

**Ambrose Kemboi**

Department of Management Science, Moi University, Kenya

#### **ABSTRACT**

The growing number of corporate scandals continue to raise countless questions on auditors' independence. Therefore, this paper seeks to examine the impact of audit fees on auditors' independence. The study employs logistic regression model on a sample of 295 unlisted Kenyan firms between 2011 and 2018. The findings indicate that high audit fee increases the probability of auditors' independence. In addition, we find evidence that the provision of non-audit service lowers the likelihood of auditors' independence. The findings have managerial and policy implications.

**Keywords:** *Audit fee, auditor independence, unlisted firms*

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