

- Simon, D.T. , Ramanan, R. & Dugar, A. (1986). The Market for Audit Services in India: An Empirical Examination, *International Journal of Accounting*, **Spring**: 26-35.
- Simunic, D.A. (1980). The Pricing of Audit Services: Theory and Evidence, *Journal of Accounting Research*, **Spring**:161-190.
- Taffler, R.J. & Ramalingam, K.S. (1982). *The Determinants of Audit Fees in the UK: An Exploratory Study*, working paper, City University Business School.
- Taylor, M.E. & Baker, R.L. (1981). An Analysis of the External Audit Fee, *Accounting and Business Research*, **Winter**: 55-60.