

Audit market concentration in the EU:
Corporate Decision-Making and Quantitative Analysis
Winter 2024/25 - Assignment I

Ulf Brüggemann

Fikir Worku Edossa

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Abstract

The following short paper is demonstration on how to use open science tools in empirical accounting research. It demonstrates how one can reproduce figure 3, from European Commission (2024). In doing so, it documents and discusses, the research design choices that were made and the variations between the original and the reproduced results.

1 Introduction

[Figure 1 about here.]

[Figure 2 about here.]

2 Research Design Choices

3 Results

4 Conclusion

References

European Commission. 2024. “Joint Report on Developments in the EU Market for Statutory Audit Services to Public-Interest Entities from 2019 to 2021.” Report COM(2024) 102 final. European Commission. <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:52024DC0102>.

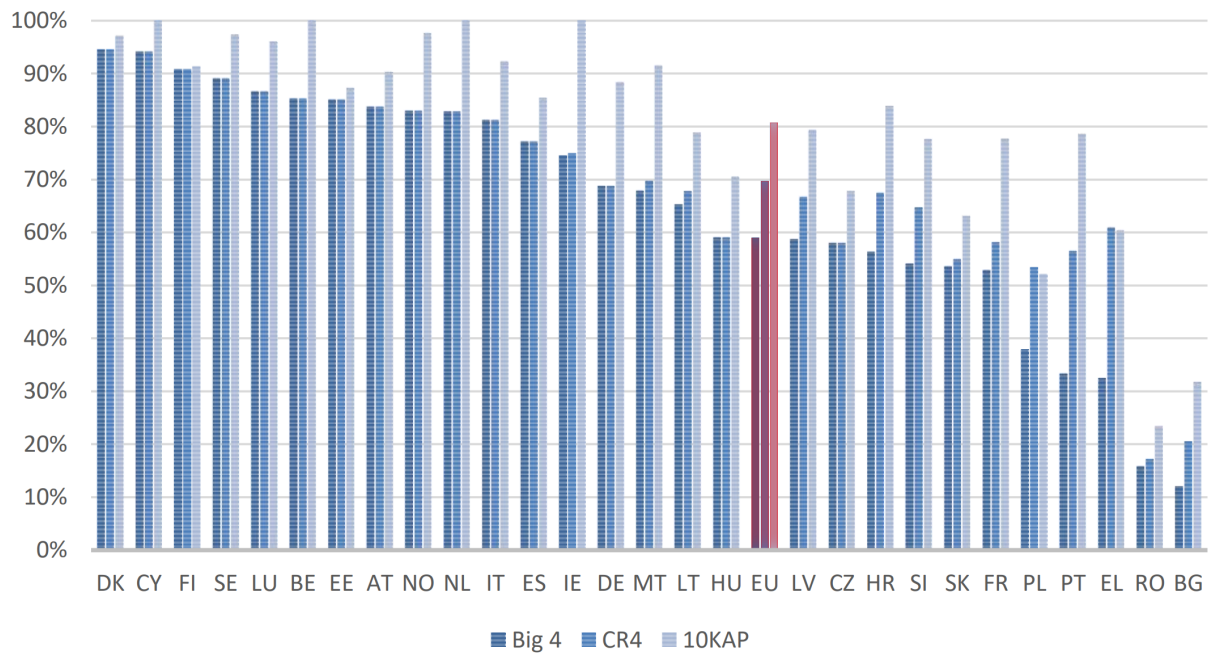


Figure 1: Original Figure - Audit firms' market share in number of PIE statutory audits (2021)

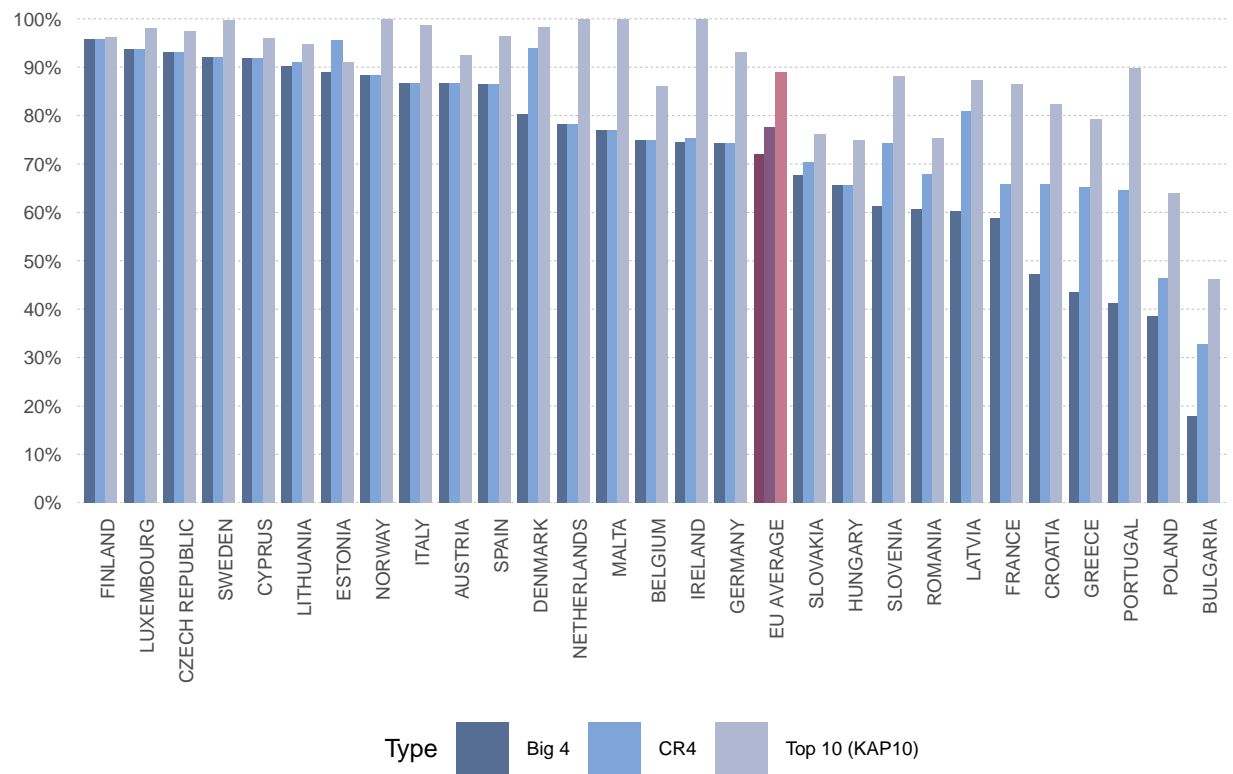


Figure 2: Replicated Figure - Audit firms' market share in number of PIE statutory audits (2021)