

National Chengchi University
Department of Accounting
Ph.D. Qualifying Exam- Auditing
October 31, 2003

PART 1

1-1: (18 分)

Please comment on the assertion that supplying non-audit services to audit clients would compromise audit quality and thus financial reporting quality. Would the fee disclosure requirements by the US SEC beginning in 2001 help regulators or other stakeholders resolve the concern about audit independence? Please cite related studies to support your arguments.

1-2: (25 分)

美國企業改革法案 (Sarbanes-Oxley Act) 要求 GAO (General Accounting Office) 探究 1980 年代以來，造成會計師事務所合併 (由八大變為四大) 的主要原因，並分析合併對審計市場之競爭、查核成本、簽證品質、會計師獨立性，及其對證券市場資本形成之影響等等。如果我國證券暨期貨管理委員會亦希望瞭解國內審計市場二十年來的結構性轉變及其影響，並公開徵求研究計畫書。請您撰寫一份與前述議題有關之簡要計畫書 (自訂題目)，內含研究動機與目的、相關文獻及研究方法。

1-3: (7 分)

近年來，探討審計品質之相關研究頗多，請評述過去文獻衡量審計品質之限制及其可能衍生之偏差。