

National Chengchi University
Department of Accounting
Ph.D. Qualifying Exam- Auditing
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PART 2

2-1: (25 分)

在資格考的文獻清單中，有一些文獻與「非審計服務」的議題有關（見附錄一）。我節錄其中的部份內容，基本上這些敘述都是作者認為其研究的主要結論：

Simunic (1984 p. 681): *Two basis results emerge. First, it is found that the audit fees of clients who also purchase MAS from their audits are significantly higher than audit fees of cliets who do not do so.*

Frankel et al. (2002 p. 100): There is a negative association between audit fees and these earnings management indicators.

問題：

1. Simunic (1984) 與 Frankel et al. (2002) 研究方法與結論的異同比較。
2. 請分別對這二篇文獻提出評論（或可以改進的地方）。
3. 如果你要從事「非審計服務」議題之研究，請陳述可行的研究方法（不限定實證性或分析性）。

附錄一：

Frankel, R., M. Johnson, and K. Nelson. 2002. The relation between auditors' fees for nonaudit services and earnings management. *The Accounting Review*.

Simunic D. A. 1984. Auditing, consulting, and auditor independence. *Journal of Accounting Research*.

2-2: (25 分)

「獨立性」一直是重要的審計議題之一。如果你要從事「某機制（例如：由 joint and several 轉為 proportionate）對於獨立性影響之研究」，請問你將如何進行？請你依照下列的順序說明之：

請注意：不得與 2-1 題的內容重複。

1. 你所選擇的機制（或制度），以及該機制（或制度）的重要性為何？
2. 文獻回顧；
3. 研究方法。

2-2: 會計師法律責任 (25 分)

在資格考的文獻清單中，也有許多文獻與這個問題有關。不過，我引用 Simuinc (1980; JAR p. 164; *The pricing of audit services: theory and evidence*; this paper also appears in your reading list of the qualifying examination).

在該篇文獻也出現了一些與「會計師法律責任」有關的術語與概念。例如：

- (1) Let the random variable, \tilde{d} , denote the present value of possible future losses which may arise from this period's audited financial statements.
- (2) Since liability is joint and several, actual losses will somehow be divided between the two parties. Let θ denote the ex-post fraction of losses borne by auditor where
$$0 \leq \theta \leq 1.$$
- (3) At the time of the audit, this loss apportionment factor is also a random variable.
- (4) Assume that the auditee and auditor identically assess $E(\tilde{\theta})$ and assume that \tilde{d} and $\tilde{\theta}$ are independent.

問題：

這篇文章已經是 20 多年前的舊文獻，請就你所學的「會計師法律責任」相關文獻，重新修改該篇論文的模型與假設 (p. 161 ~ p. 169)。注意：不需要實際從事模型推導。