

**Department of Accounting  
College of Commerce  
National Chengchi University**

**Ph.D. Qualifying Exam- Auditing  
October 20, 2004**

**PART 2**

Whether non-audit services provided by a CPA firm affect an auditor's independence is controversial in audit research.

**2-1:**

As many as you can, state studies that argue non-audit services affect independence (including their samples and methodologies) and your comments on them.

**2-2:**

As many as you can, state studies that argue non-audit services do not affect independence (including their samples and methodologies) and your comments on them.

**2-3:**

Write a research proposal that can provide YOUR opinion on this dilemma, including:

- a) Theory
- b) Hypotheses
- c) Sample
- d) Methodology
- e) Your expected results