

Department of Accounting, College of Commerce

National Chengchi University

Auditing, Ph.D. Qualification Examination

March 4, 2011, PART1 - 50%

一般而言,評論一篇審計相關的學術論文至少須就(1)研究議題之訂定與闡述,(2)研究方法之設計與執行,及(3)研究結果與貢獻之內容或分析等三方面,分別予以評析.試就後附之 19 篇論文中,每次針對兩篇以上任選的論文回答下列各題,且必須從所選的論文內提供佐證,以具體說明其優劣或特色等論點.為節省時間,作答時可以直接使用論文編號,如 #1 代表 Feroz, Park and Pastena (1991).

- 1) 訂定研究問題時應予考慮之重要因素有哪些?以所選的論文為例說明你認為有價值之研究問題有哪些特質? (15 分)
- 2) 選定研究樣本以執行量化分析時應注意哪些問題?以所選的論文為例說明在哪些情況下,採用兩階段分析法會對實證結果的信度或效度有助益? (15 分)
- 3) 撰述研究論文的研究結果與貢獻時,宜包括哪些內容?以所選的論文為例說明常見的缺失與優點為何? (15 分)
- 4) 下列 19 篇論文中,哪一篇是你的最愛?為什麼?哪一篇你最不推薦,為什麼? (5 分)

(1)Feroz, E. H., K. Park, and V. S. Pastena. 1991. The financial and market effects of the SEC's accounting and auditing enforcement releases. *Journal of Accounting Research* 29: 107-142.

(2) Bonner, S. E., Z. Palmrose, and S. M. Young. 1998. Fraud type and auditor litigation: an analysis of SEC accounting and auditing enforcement releases. *The Accounting Review* 73 (October): 503-532.

(3) Gul, F. A, H. Sami, and H. Zhou. 2009. Auditor disaffiliation program in China and auditor independence. *Auditing: A Journal of Practice & Theory* 28 (1): 29-51.

(4) Casterella, J. R., K. L. Jensen, W. R. Knechel. 2009. Is self-regulated peer review effective at signaling audit quality? *The Accounting Review* 84 (3): 713-735.

(5) Hogan, C.E. and M. S. Willkins. 2008. Evidence on the Audit Risk Model: Do Auditors Increase Audit Fees in the Presence of Internal Control Deficiencies? *Contemporary Accounting Research* 25(1):219-242.

(6) Srinidhi, B. N. and F. A. Gul. 2007. The differential effects of auditors' non-audit

- and audit fees on accrual quality. *Contemporary Accounting Research* 24 (2): 595–629.
- (7) Lim, C. and H. Tan. 2008. Non-audit service fees and audit quality: the impact of auditor specialization. *Journal of Accounting Research* 46 (1): 199–246.
- (8) Cahan, S. F., J. M. Godfrey, J. Hamilton, and D. C. Jeter. 2008. Auditor specialization, auditor dominance and audit fees: the role of investment opportunities. *The Accounting Review* 83 (6): 1393–1423.
- (9) Myers, J. N., L. A. Myers, and T. C. Omer. 2003. Exploring the term of the auditor-client relationship and the quality of earnings: a case for mandatory auditor rotation? *The Accounting Review* 78 (July): 79–99.
- (10) Carey, P. and R. Simnett. 2006. Audit partner tenure and audit quality. *The Accounting Review* 81 (3): 653–676.
- (11) Ashbaugh-Skaife, H., D. W. Collins, W. R. Kinney Jr., and R. LaFond. 2008. The effect of SOX internal control deficiencies and their remediation on accrual quality. *The Accounting Review* 83 (1): 217–250.
- (12) Ashbaugh-skaife, H., D.W. Collins, W.R. Kinney, Jr., and R. LaFond. 2009. The effect of SOX internal control deficiencies on firm risk and cost of equity. *Journal of Accounting Research* 47 (1): 1–43.
- (13) Doyle, J., W. Ge, and S. McVay. 2007a. Accruals quality and internal control over financial reporting. *The Accounting Review* 82 (5): 1141–1170.
- (14) Geiger, M. A., C. S. Lennox, and D. S. North. 2007. The hiring of accounting and finance officers from audit firms: how did the market react? *Review of Accounting Studies*.
- (15) DeFond, M. M., R. N. Hann, and X. Hu. 2005. Does the market value financial expertise on audit committees of boards of directors? *Journal of Accounting Research* 43 (May): 153–193.
- (16) Lennox, C. 2005. Audit quality and executive officers' affiliations with CPA firms. *Journal of Accounting & Economics* 39 (June): 201–231.
- (17) Johnstone, K. M. and J. C. Bedard. 2004. Audit firm portfolio management decisions. *Journal of Accounting Research* 42 (September): 659–690.
- (18) Taylor, M. H. 2000. The effects of industry specialization on auditors' inherent risk assessments and confidence judgments. *Contemporary Accounting Research* 17: 693–712.
- (19) Lyon, J. D., and M. W. Maher. 2005. The importance of business risk in setting audit fees: Evidence from cases of client misconduct. *Journal of Accounting Research* 43 (1): 133–151.