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(中)	
關鍵字 (英)	Non-audit service Timeliness of financial statements Knowledge spillover effect Independence impairment effect
摘要 (中)	<p>會計師事務所常提供之非審計服務給其審計客戶，由於會計師事務所在提供客戶審計與非審計服務時，除了獨立性喪失效果，另有知識外溢效果，此二效果會讓財務報表資訊提早公佈或是延遲公佈為本研究主要目的。由於我國要求公開發行公司於 91 年起凡符合證券發行人財務報告編製準則第二十二條之一者，應揭露審計公費、非審計公費，故本文以民國 91 年至 93 年，探討我國會計師事務所對於其審計客戶提供非審計服務對於財務報表時效性之影響。本研究將此可能影響分成三期間：(1)會計年度結束日至會計師查核報告日止之時間長度、(2)會計師查核報告日至財務報表上傳日之時間長度及(3)會計年度結束日至向主管機關申報財務報表日止之時間長度。本研究為測試此可能影響而建立三對應假說：研究假說一：提供非審計服務對會計師查核報告日會因有「知識外溢」效果，而縮短查核報告時間。研究假說二：提供非審計相關服務時，會因會計師「獨立性喪失效果」而延長會計師查核報告日至財務報表上傳日之時間長度。研究假說三：提供非審計服務對財務報表上傳日之影響，若知識外溢效果所造成之縮短時間效果與因獨立性之喪失而延後公佈之效果相當則非審計服務對於財務報表上傳日不顯著。實證結果顯示有購買非審計服務之公司相較於未購買非審計服務之公司，其會計年度結束日至會計師查核報告日止之時間長度顯著較短，而查核報告完成日至財報上傳日卻顯著較長，而會計年度結束日至會計師查核報告日止之時間長度財報上傳日則無明顯差異，此顯示購買非審計服務影響財務報表時效性之獨立性喪失效果及知識外溢效果均存在且影響程度相當。在分類測試下發現此實證結果在工商登記、發行 ECB、轉上市櫃、其他類之非審計服務下成立。</p>
摘要 (英)	<p>The CPA firms provide audit services and various non-audit services to their same clients. The aim of this study is to test the independence impairment effect and the knowledge spillover effect of non-audit services on the timing of announcement of their clients' financial statements. After 2002 fiscal years, all of public companies are supposed to disclose the amount of fee paid to their auditor under the requirement of Article 22-1 of the Regulations Governing the Preparation of Financial Reports by public Companies. The sample firms are public firms that disclose audit fees and non-audit fees in their annual reports. In order to test the possible independence impairment effect and the knowledge spillover effect of non-audit services on the timing of announcement of their clients' financial statements, I test the effect of non-audit services on the following time lengths: 1. the time length between the end of fiscal year to the audit report date, 2. the time length between the audit report date to the annual report announcement date, 3. The length of time between the end of fiscal year to the annual report announcement date. And this study establishes three hypotheses that predict the effect of non-audit services on the above time lengths: The first hypothesis (the knowledge spillover effect): To</p>

provide non-audit service as well as audit service to the same client by CPA firm will make the time length between the end of fiscal year to the audit report date shorten. The second hypothesis (the independence impairment effect): To provide non-audit service as well as audit service to the same client by CPA firm will make the time length between the audit report date to the annual report announcement date longer. The third hypothesis (the net effect of the knowledge spillover effect and the independence impairment effect): If the magnitude of the knowledge spillover effect of non-audit services is similar to its independence impairment effect, to provide non-audit service as well as audit service to the same client by CPA firm will have no influence on the time length between the audit report date to the annual report announcement date longer. The empirical findings of this study support all three hypotheses. That is: with respect to those companies that don't buy non-audit service from their auditors, buying non-audit services from their auditors make the time length between the end of fiscal year to the audit report date shorten and the time length between the audit report date to the annual report announcement date longer, but have no effect on the time length between the audit report date to the annual report announcement date longer This results can also be found in some kinds of non-audit services.

論 文 目 次	目錄 第一章 緒	
	論	1 第一節 研究動
	機	1 第二節 研究目
	的	3 第三節 研究架構與
	流程	4 第二章 文獻探
	討	5 第一節 財務報導時
	效性	5 第二節 會計師獨立
	性	7 第三節 相關法源依
	據	11 第三章 研究方
	法	13 第一節 研究假
	說	13 第二節 研究模型設
	計	15 第三節 相關變數定
	義	18 第四節 研究期間、資料
	來源與本選取	24 第四章 實證結果與分
	析	26 第一節 描述統
	計	26 第二節 相關係數分
	析	28 第三節 迴歸結果分
	析	31 第四節 敏感性測
	試	46 第五節 實證結果分
	析	49 第五章 結論與建
議	50 第一節 研究結	
論	50 第二節 研究限	
制	51 第三節 建議及未來	
研究方向	52 參考文	
獻	53 表次表 3-	
1 變數定義彙總表	22 表 3-2 樣本	

	產業與各年度分佈表25 表 4-1 相關變數敘述性統計量27 表 4-2 相關變數矩陣表28 表 4-3 多元迴歸分析34 表 4-4 實證之多元迴歸分析38 圖 次 圖 1-1 研究流程圖 4
參考文獻	中文部分：王書鶴(2003)，非審計公費對審計品質之影響－從盈餘管理的角度探討，中國文化大學會計學研究所碩士論文。王純恩(2003)，非審計服務、公費依存度及會計師查核年資與盈餘品質之關係－績效調整後裁決性應計金額之衡量，元智大學會計研究所碩士論文。江忠儀(2001)，會計師獨立性規範之跨國比較暨我國遵行狀況之研究，台灣大學會計學研究所碩士論文。林郁蕙(1993)，我國上市公司年度財務報表期末查核期間之研究，台灣大學會計學研究所碩士論文。林柄滄，會計師全方位服務與獨立性間的爭戰與思考，會計研究月刊，第一百八十七期，民國九十年六月，第 59-65 頁。胡靜妮(2002)，非審計服務與會計師獨立性關係之實證研究，台北大學會計學研究所。施妙樺(2003)，審計公費、非審計公費與財務報表裁量性應計數之關連，國立政治大學會計研究所碩士論文。翁文課(1999)，非審計服務、事務所規模與審計公費之關聯性研究，國立中正大學會計學系碩士論文。許林舜（1994），財報資訊發佈攸關期間之決定因素——含 Duration Model 之應用，台灣大學會計學研究所碩士論文。許淑琇(2004)，非審計公費及審計公費與財務報表品質關聯性之研究，國立政治大學會計研究所碩士論文。陳秀姿(2003)，非審計服務對會計師獨立性之影響－從盈餘管理的角度探討，台北大學會計學系碩士班。陳冠良(2005)，財務報表時效性與盈餘管理，輔仁大學會計研究所碩士論文。黃馨儀(1998)，會計師事務所提供非審計服務之研究，台灣大學會計學研究所碩士論文。黃雨頌(2004)，審計與非審計公費之決定因素及其交互影響，台北大學會計學系博士班。詹紫伶(2004)，會計師異動與家族控制公司對財務報表公佈時效性影響之研究，朝陽科技大學會計學研究所碩士論文。劉晏秀(2003)，我國公司董監事特性與審計公費及非審計公費關聯性之研究，國立政治大學會計研究所碩士論文。賴美慧(1994)，我國股票上市公司決算日至查核報告日時間落差之研究，碩士論文，私立東吳大學會計學研究所。英文部分：Antle, R. (1982), "The Auditor as an Economic Agent," <i>Journal of Accounting Research</i> , Vol. 20(2), pp. 503-527. Arrunada, B. (June, 1999), "The Provision of Non-Audit Services by Auditor-Let the Market Evolve and Decide" <i>International Review of Law and Economics</i> . Ashton, R., J. Willingham, and R. Elliott (1987), "Empirical Analysis of Audit Delay," <i>Journal of Accounting Research</i> , Vol. 25(2), p.275-292. Ashbaugh, H. and Lafond, R., & Mayhew, B. (2003), Do Nonaudit Services Compromise Auditor Independence? Further Evidence. Working paper, University of Wisconsin - Madison - Department of Accounting and Information Systems. Bamber, E. M., L. S. Bamber, and M. P. Schoderbek (1993), "Audit Structure and Other Determinants of Audit Report Lag: An Empirical Analysis," <i>Auditing: A Journal of Practice & Theory</i> , pp.1-23. Baruch, L. (1988), "Toward A Theory of Equitable and Efficient Accounting Policy," <i>The Accounting Review</i> , Vol. 63(1), pp.1-22. Barkess, L. and R. Simnett.

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