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摘要(中)	已公開財務預測的上市櫃公司，應於年度終了後一個月內公告前一年度自行結算盈餘及財務預測達成情形，供報表使用者提早了解公司前一年度的營運狀況。但自結盈餘資訊係管理當局自行結算，可能存在會計原

	<p>則引用錯誤、進行盈餘管理等，若公司自結盈餘與日後公告盈餘差異過大，則會使投資人懷疑公司自結盈餘資訊之可靠性，造成股價之傷害。因此，當會計師與管理當局間因認知差距且無法取得共識時，所產生自結盈餘與公告盈餘的差異過大之情事，管理當局通常會尋求接受其意見之會計師，而造成會計師之更換。本研究即探討自結盈餘與公告盈餘的差異是否造成會計師更換。本研究以民國 87 年至民國 92 年間已發布財務預測及自結盈餘之上市櫃公司，且查核後稅前盈餘(公告盈餘)為正數者為樣本，觀察其下一年度是否有進行會計師更換。實證結果發現，當公司之自結盈餘高於公告盈餘程度愈大，亦即自結盈餘遭下修的程度愈大，下一年度愈傾向更換會計師；且負債比率變動率愈大、會計師受委任期間越長，均與會計師更換存在顯著正相關，而公司規模變動率、營收變動率、總應計項目變動率、董監事持股變動率、董事長或總經理異動、查核意見，皆非顯著影響會計師更換之因素。</p>
<p>摘要 (英)</p>	<p>Listed companies that had publicly released financial forecasts must announce the self-reported earnings and the achievement of financial forecasts within one month after the end of the fiscal year to make investors early understand the last year operations of the companies. However, self-reported earnings are compiled by the management of a company, the errors in the application of accounting principles and earnings management would reduce the reliability of self-reported earning information and make investors downward value firms' stock prices. Therefore, to avoid larger difference between self-reported earnings and audited earnings in the future, the management usually shops audit opinion or, even, change to the auditor who can accept their opinions. This study is aimed at examining the effect of the difference between self-reported earnings and audited earnings on auditor change. The sample of this study are the listed companies ,on TSE or OTC , had released financial forecasts and self-reported earnings in any year from 1998 to 2003 and are with positive after-tax earnings (audited earnings). The empirical test is to see if more the difference between self-reported earnings and audited earnings make the possibility of auditor change in the next fiscal year larger. From the empirical results, this study finds that the larger the difference between self-reported earnings and audited earnings (the larger downward revision of self-reported earnings), more inclined to change auditors in the next fiscal year. This study also finds that larger the change rate of debt ratio and longer auditor tenure result significantly make auditors change in the next fiscal year. However, the change rate of company scale, the change rate of sales, the change rate of accruals, the change rate of the shares of the directors and supervisors, and the change of chairman or general manager, and the audit opinions are not obvious reasons that make the auditor change.</p>
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