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更換威脅對會計師獨立性之影響
The Effect of Dismissal Threat on Auditor Independence

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中文摘要

本研究目的乃在探討公司所運用的更換會計師威脅手段是否損害了會計師的超然獨立性，以及影響更換威脅是否成功的決定因素。以會計師簽發非標準式審計意見的可能作為會計師獨立性的替代衡量，對更換威脅的衡量，則主要在評估公司收到非標準式審計意見下撤換會計師的條件機率與收到標準式審計意見下撤換會計師的條件機率二者之差異。非標準式審計意見的類型有二：一是提及其他會計師；二是繼續經營疑慮。實證結果顯示，當公司不願收到「提及其他會計師」類型之審計意見而施加更換威脅時，會計師簽發無保留意見的機率增加，顯示更換威脅成功，且在查核任期之初期階段更增加成功的機率。相對地，當公司不願收到「繼續經營疑慮」類型之審計意見而施加更換威脅時，會計師簽發無保留意見的機率不僅沒有增加，反而降低，顯示更換威脅失敗，但大型客戶卻減弱了失敗的機率，而產業專家則是增強更換威脅失敗的機率。二種不適當審計意見類型的差異在於法律責任輕重的不同，由此可知法律責任是維持會計師獨立性的關鍵要素。

關鍵字：更換威脅；更換會計師；審計意見；會計師獨立性

Abstract

This study investigates whether dismissal threat imposed by clients jeopardizes auditor independence, where auditor independence is surrogated by auditor's propensity to issue nonstandard audit opinions, and the determinants of dismissal threat. We use an auditor switch model to predict the unobserved switches clients would have made had they received opposite audit opinions and we test their effect on audit opinions. We classify a nonstandard audit opinion as referring (1) other auditor and (2) going concern problems. The results show that there is a significantly negative association between nonstandard audit opinion and dismissal threat by clients unwilling to receive an audit opinion modified for referring other auditor. This implies auditor independence would be impaired by dismissal threat about other auditor. Furthermore, the results of the determinants of dismissal threat show that auditor independence would be more severely impaired in the early years of auditor tenure. On the other hand, there is a significantly positive association between nonstandard audit opinion and dismissal threat by clients unwilling to receive an audit opinion modified for going concern problems. This implies auditor independence does not affected by dismissal threat about going concern. Furthermore, the success probability of dismissal threat about going concern would be increased by large clients and decreased by industry specialist. The difference between these two inappropriate audit opinions depends on legal liability. Hence, market-based incentives, such as loss of reputation and litigation costs, are essential to auditor independence.

Key words : Dismissal threat; Auditor switch; Audit opinion; Auditor independence