

新任會計師簽證與審計品質： 以會計師生涯簽證初期角度分析

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我國上市櫃公司財務報表須由兩位會計師查核簽證，本研究以主簽會計師與副簽會計師生涯簽證上市櫃企業初期衡量新任會計師簽證，探討新任會計師簽證與審計品質之關聯性。本研究發現新任會計師簽證與審計品質之關聯性為負相關，若是新任會計師搭配較具特定產業查核經驗之會計師共同查核，此負向關聯性會減緩。本研究進一步發現新任會計師簽證對審計品質之影響與共同查核會計師特定產業查核經驗之調節效果在新任會計師簽證較高財務風險客戶時更為明顯。此外，本研究發現有簽證未上市櫃企業經驗之新任會計師與非新任會計師的審計品質無差異；有簽證未上市櫃經驗之新任會計師簽證的審計品質比無簽證未上市櫃經驗之新任會計師高。本研究之發現可提供會計師事務所晉升新任會計師簽證時適當的接班規劃。

關鍵詞：新任會計師簽證、特定產業查核經驗、審計品質。

「政策與管理意涵」

本研究發現具特定產業查核經驗之共同查核會計師有助於新任會計師審計品質之提升，特別是新任會計師查核高財務風險客戶。本研究提供會計師事務所規劃會計師接班與經驗傳承之參考。本文發現副簽會計師擔任共同查核會計師發揮特定產業查核經驗之效果，凸顯副簽會計師在審計程序中複查的重要性，本研究提供主管機關修訂會計師雙簽制度之參考依據。

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New CPA Attestation and Audit Quality: An Analysis of CPA Attestation in the Early Years of Career

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The financial statements of listed companies must be attested by two audit partners in Taiwan. This study uses the lead auditor or the concurring auditor who audit listed company in the early years of career for attestation to measure the new CPA attestation. This paper examines the association between the new CPA attestation and audit quality. The results show that the new CPA attestation is associated with lower audit quality, and such an association is weaker for clients audited by cooperative partner with more industry-specific audit experience than less experience. This paper shows that the negative association between the new CPA attestation and audit quality is more pronounced when clients have higher financial risk. Moreover, this paper finds that there is no difference in audit quality between new CPA with experience of auditing unlisted companies and non-new CPA. Moreover, new CPA with experience of auditing unlisted companies has higher audit quality than new CPA with no experience of auditing unlisted companies. The findings of this study can provide appropriate succession planning for accounting firms to promote the new CPA.

Key Words: New CPA attestation, industry-specific audit experience, audit quality.