

會計師產業價值鏈知識 與審計品質

陳信吉* 陳岳鴻

本研究旨在探討簽證會計師或會計師事務所若具備產業價值鏈知識是否有利於審計品質的提升。產業價值鏈知識係以台灣證券櫃檯買賣中心所提供的「產業價值鏈資訊平台」為基礎進行衡量，若簽證會計師同時查核公司所屬產業價值鏈的上游或下游公司，則被視為為具產業價值鏈專業知識；而審計品質則以裁決性應計數及財務報表重編機率作為其替代變數。實證結果顯示，若主查會計師個人具產業價值鏈知識，可有效抑制受查客戶的裁決性應計數（尤其是向上調整裁決性應計數）及降低財務報表重編的機率，而有較佳的審計品質。但若以會計師事務所作為產業價值鏈知識的衡量基礎，僅發現其能降低財務報表重編機率，但未能發現其能有效抑制客戶的裁決性應計數。

關鍵詞：產業價值鏈知識、審計品質。

「政策與管理意涵」

本文藉櫃買中心所建立的「產業價值鏈資訊平台」的資訊平台，藉由其提供的產業上/中/下游公司建構產業價值鏈，探討會計師的產業價值鏈知識能否改善審計品質，實證結果亦支持此項假說。主要的政策意涵在於可鼓勵會計師在未來開發潛在的客戶群，可朝產業價值鏈整合的方向，以助其審計品質的提升。

* 通訊作者陳信吉為東海大學會計系副教授，地址：40704 台中市西屯區台灣大道四段 1727 號，電話：(04)23590121 e-mail: mountain@thu.edu.tw。陳岳鴻：東海會計學系助理教授，e-mail: harry@thu.edu.tw。作者感謝兩位匿名審查人之寶貴意見及國家科學及技術委員會計畫補助。..

The Relationship between the Auditor's Industry Value Chain Knowledge and Audit Quality

Hsin-Chi Chen

Department of accounting, Tunghai University

Yueh-Hung Chen

Department of accounting, Tunghai University

This study investigates the impact of industrial value chain knowledge possessed by audit partners or audit firms on audit quality. Auditors' industrial value chain knowledge is measured based on the "Industrial Value Chain Information Platform" provided by the Taipei Exchange. An auditor is considered to possess industrial value chain knowledge if they also audit companies upstream or downstream in their client's value chain. Using performance-adjusted discretionary accruals and the probability of financial statement restatement as proxies for audit quality, the empirical findings demonstrate that when the lead audit partner possesses industrial value chain knowledge, it effectively reduces the client's discretionary accruals (especially positive discretionary accruals) and lowers the probability of financial statement restatement, resulting in higher audit quality. However, when the industrial value chain knowledge is measured at the audit firm level rather than the partner level, it is found to only reduce the probability of financial statement restatement without effectively restraining the client's discretionary accruals. These findings underscore the significance of audit partners' industrial value chain knowledge in enhancing audit quality, highlighting that a deeper understanding of the client's value chain can positively influence the audit process.

Key Words: industry value chain knowledge, audit quality.