

首期查核審計公費減少與會計師獨立性： 以出具繼續經營疑慮之查核意見為例

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本研究旨在探討首次查核公費減少是否影響獨立性。過去文獻指出，首次查核如發生公費減少的情形下，當與客戶在會計議題上有所爭議時易於妥協，會計師往往為了未來的準租，進而損害會計師的獨立性。本研究以台灣 2002 年至 2006 年所有首次查核且發生財務困難的公開發行公司為研究對象，共計 143 筆觀察值。實證結果顯示，當面臨發生首期公費減少的客戶，會計師會降低簽發繼續經營意見可能性，但這種情形僅存在於小型會計師事務所，而大型會計師事務所並未受到影響。這是由於大型會計師事務所存在聲譽效果，故進而維持較高的獨立性。

關鍵字：首次查核、公費降低、獨立性。

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Fee Cutting on Initial Engagement and Auditors Independence: Evidence from Going Concern Audit Opinion

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The paper examines the relationship between audit fee cutting on the initial engagement and the auditor's independence. Several researches support the notion that when there are disputes over the accounting issues between auditors and their clients, auditors with first engagement fee cutting will compromise their independence to earn the future quasi-rents. By using 143 public sample firms with financial distress and initial engagement over the 2002-2006 period, the results indicate that accounting firms with fee cutting are less likely to issue going concern opinions to clients than to those without fee-cuttings. However, this phenomena only applies to the Non-big4 firms. For the Big 4 firms, there was no significant difference on the opinion between the fee cutting and the non-fee-cutting groups. Overall, this result also supports the Big 4 have the higher independence than the Non-Big 4 due to the reputation effect.

Keywords: Initial Engagement, Fee Cutting, Auditor' Independence.