

會計師任期與盈餘管理之關聯性：兼論公司治理的影響

The Relationship between the Auditor Tenure, and Earnings Management: The Effect of Corporate Governance

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摘要

近年來歐美國家重新檢視會計師輪調制度是否能有效提升審計品質，且自美國安隆案發生之後，各國產官學界開始重視公司治理的相關議題，而會計師任期常用來衡量會計師獨立性為重要的公司治理機制之一。本文係以台灣 2009 年至 2012 年之上市櫃公司為研究對象，探討會計師任期與盈餘管理的關聯性，並進一步探討公司治理的影響。本文實證結果發現，會計師任期與盈餘管理無顯著的關聯性，且會計師任期與董事會規模、外部董事席次比率、獨立董事之設置、董監事持股比率的交乘項，分別與盈餘管理呈現顯著的負相關。

關鍵字：會計師任期，公司治理，盈餘管理，審計品質，會計師輪調

ABSTRACT

In recent years, the United States and Europe have re-examined whether auditor rotation can improve audit quality. Since the US Enron case, governments and academia have paid attention to the topic of corporate governance worldwide, and auditor tenure has often been used as a proxy variable for auditor independence, which is a crucial mechanism in corporate governance. This paper uses companies listed in Taiwan from 2009 to 2012 as the research sample to examine the relationship between auditor tenure and earnings management and to examine the effect of corporate governance. The results show that auditor tenure does not have a significant relationship with earnings management, and the interaction of corporate governance variables and auditor tenure, such as board size, percentage of outside directors, setting independent directors, and percentage of director holdings, correlate negatively with earnings management.

Keywords: Auditor tenure, Corporate governance, Earnings management, Audit quality, Auditor rotation.