

論文名稱：董事會專業性對會計師獨立性之影響 總頁數：68

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論文提要內容：

審計準則總綱一般準則第 2 條規定：「執行審計工作及撰寫報告時，應保持嚴謹公正之態度及超然獨立之精神，並盡專業上應有之注意」可見會計師獨立性對於會計師專業來說極為重要，故何種因素能強化會計師獨立性值得探討。

如何完善落實公司治理，董事會扮演關鍵角色。臺灣上市櫃審查準則規定獨立董監事須具備相關專業條件，美國沙賓法案亦有相關規定。然而，影響會計師獨立性的原因甚多，唯獨董事會專業性對於會計師獨立性之影響等文獻甚少。故本研究探討董事會專業性是否可以保護會計師獨立性。並將董事會專業性區分為財會背景獨立董監事、執業會計師經驗獨立董監事、法律背景獨立董監事、董監事兼任其他公司董監事。

研究樣本採用 2005 至 2007 年上市(櫃)共 126 家公司。實證結果發現，當董監事兼任其他公司董監事席次愈少，會計師較能對有繼續經營疑慮的客戶，簽發保留意見或修正式無保留意見，亦即較能保護會計師出具意見之決策，維持會計師獨立性。

關鍵字：會計師獨立性(auditor independence)，董事會專業性(the board of director expertise)，繼續經營疑慮查核意見(going concern audit opinion)

The effect of the Board of director expertise on auditor
independence

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ABSTRACT

The general rule second in generally accepted auditing standards” when executing audit work and composing the report, we should maintain the rigorous fair manner and the independence spirit, and on professional attention.” Obviously the auditor independence is the most important thing to auditor independence. Hence, what kind of factor can strengthen auditor independence is worthy to discuss.

The board of director is a key point in corporate governance. The rule in Taiwan order that independent directors must provide with expertise. The Sarbanes-Oxley Act order similar rules. However, there are many reasons affect the auditor independence, but literatures like the effect of the board of director expertise on auditor independence is a little. Hence we mainly discuss the effect of board of director expertise on auditor expertise. We distribute the board of director expertise into the professional of financial and accounting, the experience of CPA, the professional of law, whether to be board director in other company.

We use 126 data from 2005 year to 2007 year. The evidence indicates that when the board director serve other company fewer, the auditor is more likely to issue going-concern opinion, and can maintain auditor’s independence.

Key Words: auditor independence, the board of director expertise, going concern audit opinion