

論文名稱：公司治理與財務報導舞弊—

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中國大陸上市公司實證研究

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論文提要內容：

本研究欲探討中國大陸公司治理因素與財務報導舞弊之關聯性。依據世界銀行之公司治理架構圖，將公司治理構面區分為內部機制構面：(1)股權結構、(2)董事會特性，與外部機制構面：(3)審計品質。並參考過去學者之研究，以股權集中度與法人股比例衡量股權結構；以外部董事比例、董事會規模、董事會開會次數及董事長兼任經營者衡量董事會特性；以會計師事務所任期、會計師事務所規模衡量審計品質。

實證結果顯示，股權集中度越高，對董事會監督效果有正面影響，可有效抑制舞弊行為；在董事會規模愈大與董事長兼任經營者的情況下，董事會的監督功能較無法發揮，無法有效抑制舞弊行為；在董事會外部董事比例高的情況下，董事會愈能發揮監督作用，可有效抑制財務報導舞弊行為；當會計師事務所任期較短時，審計品質較差，無法有效抑制財務報導舞弊行為。

關鍵字：公司治理(corporate governance)，股權結構(shareholding structure)，董事會特性(board characteristics)，審計品質(the quality of auditing)，財務報導舞弊(financial statement fraud)

Corporate governance and financial statement
fraud – Evidence from China

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ABSTRACT

This research studied the correlation between corporate governance and financial statement fraud in Mainland Chinese companies. According to the World Bank Group, the corporate governance structure is divided into two parts: the internal and the external. The former is made up of (1) shareholding structure, (2) board characteristics, whereas the latter concerns (3) the quality of auditing. Referring to past research conducted by academics, the shareholding structure is examined by the degree of shareholding concentration and the ratio of corporation stocks. The board characteristics are judged by the proportion of external directors, the size of the board, the frequency of board meetings, and the director who is also the proprietor. The quality of auditing is measured by the term of service of the accountancy firm and its size.

Test results show that the higher degree of shareholding concentration has positive influence over board supervision, thus effectively holds in check any fraud activities. The bigger size of the board coupled with that the director, who also functions as the proprietor, means the board would not be able to exert effective supervision or contain any fraud activities. When the proportion of external directors is high, the board would be able to apply its supervision power to check any fraud activities in financial reports. If the term of service of the accountancy firm is short, the auditing quality tends to drop, thus resulting in ineffectiveness in containing the fraud activities in financial reports.

Keywords: corporate governance, shareholding structure, board characteristics,
the quality of auditing, financial statement fraud