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Audit Office Number, Size and Audit Quality
事務所分所數量、規模和審計質量

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摘要

會計師事務所分所規模和數量對審計質量的影響，近年來受到了廣泛的關注。自 2000 年以來，中國政府出臺了一系列的政策，鼓勵會計師事務所做大做強。這些檔特別指出，會計師事務所可以通過設立分所或者合併的方式進行擴張。在這些政策的引導之下，中國的本地事務所無論在分所數量和規模上，都得到了飛速的發展。在 2013 年，中國最大的本土事務所——瑞華會計師事務所的收入超過了安永和畢馬威，成為中國第三大事務所。打破了四大一直以來壟斷前四名的局面。而瑞華正是於 2012 年由兩家大型的本土事務所合併而成。

然而，隨著本土事務所的快速發展，事務所的審計質量有沒有得到同步的發展，這是業界一直存在的疑慮。更多的分所是否意味著更高的審計質量？總所的規模和分所規模，哪個對審計質量更有影響力？總所的規模和分所的規模，哪個隊審計收費更有影響力？

基於以上背景，本文以 2011 至 2013 年由本土八大事務所執業的上市公司為樣本，在國內外相關研究的基礎上，分別研究了分所數量、總所規模、分所規模對審計質量與審計收費的影響。

本文首先考察了總所規模、分所規模與審計質量的關係。回歸結果顯示，在決定審計質量方面，總所比分所更有影響力。本文認為原因在於，在合併擴張的模式下，總所對分所的審計質量進行統一的控制與審核，因此相對於分所規模，總所的整體實力對審計質量有更多影響。

其次，以審計收費作為因變量，研究了事務所總所、分所規模對審計收費的影響。研究結果表明，雖然總所和分所對審計收費都有一定的影響力，但是，分所規模對審計收費的影響更為顯著。本文對這一結果的解讀是，具體服務由分所提供，審計收費是分所與客戶商討的結果，因此分所在當地的談判能力對審計收費產生更高影響。

本文的貢獻在於，談討了總所規模與分所規模對審計質量和審計收費的影響機制。為中國審計質量和審計收費的研究開創了一個全新的方向和領域。同時，本文的研究，對於該領域的西方文獻，也是一個很好的補充。作者也

希望本文的研究結論，能夠為有關審計質量與分所規模和規模的研究提供一個新的視角。同時，對於中國市場的監管部門制定未來發展方向和監管政策有所幫助。

關鍵字：審計質量；審計收費；事務所規模；分所數量；分所規模

Abstract

In recent years, increasing attention has been drawn to the effect of the size and number of the branches of a CPA firm on audit quality. Since 2000, Chinese government has released a series of policies to encourage CPA firms to scale up, in which CPA firms are allowed to expand by setting up branches or through merger and acquisition. Under the guidance of those policies, the local CPA firms in China have been empowered to accelerate their business expansion in terms of the number and the size of the branch offices. In 2003, Ruihua, the largest local CPA firm after a merger between two large local CPA firms, beat Earnest & Young and KPMG by annual revenue, and became the third largest CPA firm in China. This ended the era in which the Big Four were always ranked the top 4 in China market.

With the rapid expansion of local CPA firms, however, doubts and worries have surfaced in the profession to question whether their audit quality has also been improved. Does more branch offices mean higher audit quality? Which has greater effect on audit quality, the main office size or the branch office size? And whose size has greater effect on audit fee?

In such context, this thesis reviews the related domestic and overseas researches, and studies the effect of the number of the branches, the main office size and the branch office size on audit quality and audit fee, using the listed companies audited by the eight largest local CPA firms from 2011 to 2013 as sample.

This thesis first explores the relationship between the main office size, the branch office size and the audit quality. The correlation results show that, audit quality is more affected by the main office size than that of the branch office. The reason this thesis puts forward is that, in the inorganic expansion model, the main office has central review and control over the audit quality, therefore, the main office size, instead of that of the branch office, has greater effect on audit quality.

Moreover, this thesis studies the effect of the main office size and the branch office size on the audit fee which is set as a dependent variable in the study. The

result shows , although both the main office and the branch office have effect on the audit fee , the branch office size has greater effect. This can be explained that the clients are developed by the branch office , and the audit fee is negotiated between the branch office and the clients. Therefore , the negotiation power of the branch office in the local market affects the audit fee more.

This thesis contributes to the literature by examining the effect of the main office size and the branch office size on audit quality and audit fee , which creates a new research direction for the related research in China. Also , the research in this thesis is a good supplement to the overseas researches in the same arena. The author hopes the research conclusions from this thesis will provide a new perspective to the research on audit quality and the branch office size , and be of help to the regulators in China when they develop future development directions and regulatory policies.

Key Word: Audit Quality ; Audit Fee ; Firm Size ; Office Number ; Office Size

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