

題目	新式查核報告對財務報表資訊揭露之影響
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摘要	本研究探討我國上市櫃公司於 2016 年強制適用 International Standard on Auditing 700 (ISA 700) 後，查核報告格式及內容的改善，是否提升資訊揭露品質，進而提高投資人投資公司的信心。此外，亦探討公司治理機制與關鍵查核事項之段落揭露的資訊數量之關係。結果顯示，適用新式查核報告後，資訊揭露品質的代理變數-裁決性應計數顯著降低，表示資訊揭露品質提升；再細分樣本為上市及上櫃公司，上市公司除了資訊揭露品質有提升外，其獨立董事比率與關鍵查核事項的揭露呈現顯著正相關，說明董事會越獨立，越可能聘請有經驗與信譽良好的會計師，進而在查核報告中揭露出更多的關鍵查核事項；而上櫃公司則無顯著差異。因此，建議主管機關日後在訂定上櫃公司相關規範應盡量與上市公司對應，才可達成對投資人完整資訊揭露之最終目的。且為了加強企業的資訊揭露水準，提升企業的公司治理強度，更應注重董事會獨立性。
關鍵字	新式查核報告；資訊揭露品質；關鍵查核事項；公司治理
Title	The Impact of New Audit Report on Information Disclosure of Financial Statements
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Abstract	This paper studies the format and the content of the auditor's report after the mandatory application of the International Standard on Auditing 700 (ISA 700) of listed companies at stock exchange and listed companies at over-the-counter market after 2016. Whether the improvement of the auditor's report improve the disclosure quality, and thus increase the investing confidence of investors. In addition, we also exam the relationship between the company with a good corporate governance mechanism and the number of information disclosed in the new auditor's report. The result shows that after the application of new auditor's report, the disclosure quality increase, and the ratio of independent directors and the critical audit matters are positive corrected only in listed companies at stock exchange. Implying that the more independent of the board of the directors, the more likely the company hires the big accounting firm, hence, disclosure more information in auditor's report. Thus, we suggest that the regulatory authority should require the same rule for both the listed companies at stock exchange and the listed companies at over-the-counter and enhance the independence of the board of the directors.
Keywords	New Auditor's Reports; Disclosure Quality; Critical Audit Matters; Corporate Governance