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盈余管理、审计怀疑与诉讼风险溢价

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Earning Management, Audit Skepticism and Litigation Risk Premium

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摘要

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摘要 本文以沪深两市A股上市公司2006-2012年经验数据,运用非对称信息动态纳什博弈模型,考察了不同市场诉讼风险和审计怀疑状态下机会盈余操纵与审计风险溢价的博弈机理。实证结果发现:在控制其他因素后,诉讼风险会导致正向盈余管理比同幅度负向盈余管理产生较大的审计风险溢价,高度和低度审计怀疑状态下的审计风险溢价与盈余管理呈左倾U型曲线关系,而中度审计怀疑状态下的审计风险溢价与盈余管理遵循二次曲线协同变化,同时取决于审计怀疑对盈余管理内容与性质的识别状态;高增长公司的盈余管理导致的审计风险溢价与市盈率正相关且增加的幅度与审计怀疑水平和盈余管理性质直接相关,这表明在风险导向审计模式下考察诉讼风险不对称性和适度的审计职业怀疑具有重大的理论与现实意义。

关键词: 盈余管理 诉讼风险 审计怀疑 风险溢价

Abstract: The process mechanism between opportunity earning management and audit risk premium with different audit skepticism is analyzed in this paper under asymmetry litigation risk environment, 2006-2009 data on A-stock companies listed on SZ and SH Stock Exchange is selected, and information dynamics game model is completed. The results disclose that audit risk premium created from positive earning management is more than that from negative earning management, the relationship between earning management and audit risk premium follows left-skew U shape curve under high or low degree of audit skepticism, but for medium audit skepticism displays square curve and to be determined with audit skepticism of identifying earning management nature and extent. In addition, audit risk premium effects resulting from a client's propensity to manage earnings upward are magnified for clients within greater litigation risk environments as identified by high-growth clients, which relates to audit skepticism and earning management nature. These indicate that it is important for auditors to consider litigation risk asymmetry and keep modest professional skepticism under modern risk-directive audit principle.

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