题目：<u>　　媒体关注度对审计质量的影响　　　　　　</u>

摘　要

如何提高会计师事务所的审计质量历来是学术界研究的重点，随着媒体对社会的影响力不断扩大，越来越多的学者开始研究媒体关注与审计质量之间的关系，以寻求进一步提高上市公司审计质量的方法。本文选取 2015-2017 年中国深圳 A 股主板上市公司作为样本，将媒体关注度分为总关注度、负面关注度和正面关注度，研究媒体关注度是否会对上市公司的审计质量产生影响。研究结果表明：媒体总关注度与审计质量负相关；媒体负面关注度与审计质量负相关；媒体正面关注度与审计质量负相关。进一步分析得出，媒体对上市公司进行新闻报道，尤其是正面报道将会加大上市公司的知名度，增强其社会影响力，容易促使企业管理层进行盈余管理进而操控股市。由于正面报道增强了公众和会计师事务所对上市公司的信任，会计师事务所在进行审计工作时对可操纵性应计利润等某些细节降低了严谨度从而降低了审计质量。因此，媒体关注度越高，审计质量越低。

关键词： 媒体关注度；负面关注度；正面关注度；审计质量

The Impact of Media Attention on Audit Quality

Abstract： How to improve the audit quality of accounting firms has always been the focus of academic research. With the increasing influence of the media on society, more and more scholars began to study the relationship between media attention and audit quality in order to find ways to further improve the audit quality of listed companies. This paper chooses the listed companies on A-share motherboard in Shenzhen, China, from 2015 to 2017 as samples, and divides media attention into total attention, negative attention and positive attention, to study whether media attention will affect the audit quality of listed companies. The results show that the total media attention is negatively correlated with audit quality; the negative media attention is negatively correlated with audit quality; and the positive media attention is negatively correlated with audit quality. Further analysis shows that media coverage of listed companies, especially positive coverage, will increase the visibility of listed companies, enhance their social influence, and easily encourage managers to manage earnings and manipulate the holding market. Because positive reporting strengthens the trust of the public and accounting firms in listed companies, some details such as maneuverable accrued profits in audit work of accounting firms reduce the rigor and reduce the audit quality. Therefore, the higher the media attention, the lower the audit quality.

Key words： media attention； negative attention；positive attention；audit quality

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