

# 客戶信任對審計品質之影響

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## 摘要

本研究主旨是探討客戶信任與審計品質之間的相關性。透過台灣國內會計事務所之會計人員277份問卷與其客戶252份問卷進行分析。研究方法使用信度分析、相關分析、迴歸分析等方法。研究結果顯示，客戶信任對審計品質的代理變數事務所規模大小、會計師任期，皆具有正向顯著關係。根據研究結果，進一步提出研究限制與建議。

關鍵詞：客戶信任、審計品質、事務所規模、會計師任期

## 目錄

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