

## 摘 要

随着影视行业的迅速发展，影视上市公司中出现的阴阳合同、天价片酬、虚构业绩等不当行为已逐渐引起理论和实务界的重视。鉴于影视产业在产业特性、运作流程以及财务核算等层面上，均与传统行业呈现出明显的区别，且该行业本身具有资金流动大、项目透明度低、规范标准不明确等特点，注册会计师在审计过程中面临专业知识不足、实践经验缺乏、证据收集困难等挑战。由于审计收入不足以覆盖成本、业务能力受限以及时间压力等因素，审计程序可能无法全面执行，进而对审计报告的质量产生不良影响，加剧了审计失败的风险。近年来，中国影视行业频繁曝出的审计失败案例，已经对资本市场产生了不良的连锁反应，损害了广大投资者的利益，动摇了公众对于财务信息真实性的信任。这些事件不仅对会计师事务所和注册会计师的声誉造成了打击，也削弱了公众对整个审计行业的信心。因此，对影视行业的审计失败问题进行深入剖析和研究显得尤为重要。

本文选择了北京兴华对欢瑞世纪审计失败的事件，通过文献回顾、理论阐释以及案例分析等多种方法，主要目的是研究审计失败的根源及其产生的后果，同时探讨如何提升审计工作的质量。本文期望其结论能为注册会计师提供有益的参考和启示。在深入了解北京兴华会计师事务所与欢瑞世纪的情况后，本文详细剖析了欢瑞世纪采用的各种财务舞弊手段，即通过提前确认收入来虚增营收、虚构收回应收款项以少计提坏账准备、延迟计提应收款项坏账准备，以及控股股东和关联方进行资金占用。针对注册会计师在审计中暴露的问题，进行了深入的根源分析。同时，结合实际案例，从注册会计师、会计师事务所、上市公司、法规制定者和监管机构五个角度出发，提出了防范审计失败的有效措施。

本文由六个部分组成。开篇为引言，详细解释了该案例的背景和研究的必要性，并系统地阐述了审计失败的定义、影响因素、规避策略以及影视行业审计研究等方面国内外学术成果，进而概述了本研究的研究思路、方法和整体框架。接着，第二部分在明确审计失败定义的基础上，说明了其鲜明特征，并从理论层面深入剖析了失败的成因、对各方的影响及其理论基础，同时特别强调了影视行业审计的独特性。第三部分则聚焦于审计失败案例的回顾，首先概述了北京兴华会计师事务所和欢瑞世纪公司的基本概况，进而深入剖析了欢瑞世纪会计操纵的具体细节。此部分着重指出了注册会计师在审计过程中严重缺乏应有的职业怀疑和专业技能、在财务报表审批环节存在虚假记载以及对关联方交易审计程序执行不当等三大核心问题，并详细阐述了此次审计失败对北京兴华和欢瑞世纪产生的深远影响。第四部分深入分析了北京兴华在欢瑞世纪审计工作中出现审计失败的根源，主要从四个方面展开论述：一是注册会计师在审计过程中未尽勤勉职责，二是北京兴华会计师事务所在质量控制方面存在明显缺陷，三是欢瑞世纪公司本身存在

较大的财务造假空间，四是审计行业市场因素的制约等问题。第五部分总结了经验启示，旨在提升审计质量和降低审计失败风险。其中，注册会计师应当更加聚焦于被审计单位的内部控制状况，充分运用分析性程序，并始终秉持职业怀疑态度，以风险为导向进行审计。同时，会计师事务所应坚决维护自身的独立性，加强自身质量控制建设，加强对员工的职业道德教育和影视行业审计专业培训。上市公司应完善内部治理结构和风险管理体系。法律法规制定者应加大对审计失败的处罚力度并明确责任判定。行业监管部门则需强化资产重组法律法规的执行与完善相关程序，建立审计行业良性竞争的市场环境，加强对审计公司的定期监督，严厉制裁审计失当行为。最后，第六部分为结论，对案例研究成果进行总结，阐明了研究不足和缺陷。

**关键词：** 审计失败；北京兴华；欢瑞世纪；影视行业

## Abstract

With the rapid development of the film and television industry, improper behaviors such as twin-contracts, sky-high payments and performance fraud appearing in listed companies in the film and television industry have gradually attracted the attention of the theoretical and practical circles. In view of the fact that the film and television industry presents obvious differences from the traditional industry in terms of industrial characteristics, operation process and financial accounting, and that the industry itself is characterized by large capital flows, low project transparency and unclear normative standards, CPAs are faced with challenges such as insufficient professional knowledge, lack of practical experience, and difficulties in evidence collection in the process of auditing. Due to factors such as difficulties in covering costs from audit revenue, restricted business capacity and tight audit time, audit procedures may not be fully implemented, which in turn jeopardizes the quality of audit reports and increases the risk of audit failures. In recent years, numerous audit failures in China's film and television industry have had an adverse effect on the capital market, jeopardizing the interests of investors and shaking the public's trust in the veracity of financial information. This situation has caused a major impact on the reputation of the auditing industry and weakened public confidence in auditing. Therefore, it is particularly important to analyze the causes of audit failures in film and television companies.

This thesis chooses the incident of Beijing Xinghua's audit failure of Huanrui Century, and through a variety of methods such as literature research, theoretical analysis, and case study analysis, the main purpose is to study the root causes of the audit failure and its consequences, as well as to explore how to improve the quality of the audit work. This thesis expects its conclusions to provide useful references and insights for auditors. After gaining an in-depth understanding of Beijing Xinghua CPA Firm and Huanrui Century, this thesis analyzes in detail the various financial malpractices employed by Huanrui Century, namely, inflating revenue by recognizing income in advance, fictitious recovery of receivables to underprovide bad debt provisioning, delayed provisioning of bad debt provisioning for receivables, as well as the misappropriation of funds by controlling shareholders and related parties. An in-depth root cause analysis is conducted to address the problems exposed by CPAs in their audits. Meanwhile, combining with actual cases, this thesis puts forward effective suggestions to prevent audit failures from

five perspectives: certified public accountants (CPAs), accounting firms, listed companies, regulation makers and regulators.

This thesis consists of six parts. It opens with an introduction, which explains in detail the background of the case and the necessity of the thesis, and systematically describes the definition of audit failure, influencing factors, risk avoidance strategies, and domestic and international academic achievements in the research of auditing in the film and television industry, and then outlines the research idea, methodology, and overall framework of the study. Then, the second part reveals the distinctive features of audit failure on the basis of a clear definition of audit failure, and analyzes the causes of failure, its impact on all parties, and its theoretical basis from the theoretical level, with special emphasis on the uniqueness of auditing in the film and television industry. The third part focuses on the review of audit failure cases, firstly summarizing the basic profiles of Beijing Xinghua CPA Firm and Huanrui Century Company, and then analyzing the specific details of Huanrui Century's accounting manipulation. This part highlights the three core issues of the CPA's serious lack of professional skepticism and professional skills in the audit process, the false records in the approval of financial statements, and the improper implementation of the audit procedures of related party transactions, and elaborates on the far-reaching impact of this audit failure on Beijing Xinghua and Huanrui Century. The fourth part analyzes the root causes of the audit failure of Beijing Xinghua in Huanrui Century's audit work, which is mainly discussed from four aspects. Firstly, the certified public accountants did not perform their duties diligently in the audit process, secondly, Beijing Xinghua CPA Firm has obvious defects in quality control, thirdly, Huanrui Century has a large space for financial falsification, and fourthly, the constraints of the market factors in the auditing industry. The fifth part summarizes lessons learned, aiming to improve audit quality and reduce risks. Among them, CPAs should focus more on the internal control status of the audited entity, fully utilize analytical procedures, and always maintain professional skepticism and conduct risk-oriented audits. At the same time, CPA firms should resolutely maintain their independence, strengthen their quality control construction, and enhance the professional ethics education of their employees and professional training for auditing in the film and television industry. Listed companies should improve their internal governance structure and risk management system. Laws and regulations should increase the penalties for audit failures and clarify the determination of responsibility. Industry regulators should strengthen the implementation of laws and regulations on asset reorganization and improve related procedures, establish

a market environment for healthy competition in the auditing industry, strengthen regular supervision of auditing firms, and severely sanction auditing misconduct. Finally, the sixth part is the conclusion, which summarizes the results of the thesis and clarifies the shortcomings and flaws of the thesis.

**Key Words:** Audit failure; Beijing Xinghua Accounting Firm; Huanrui Century Company; Film and television industry

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