

上市公司盈余管理与审 计案例分析-陈佳欣

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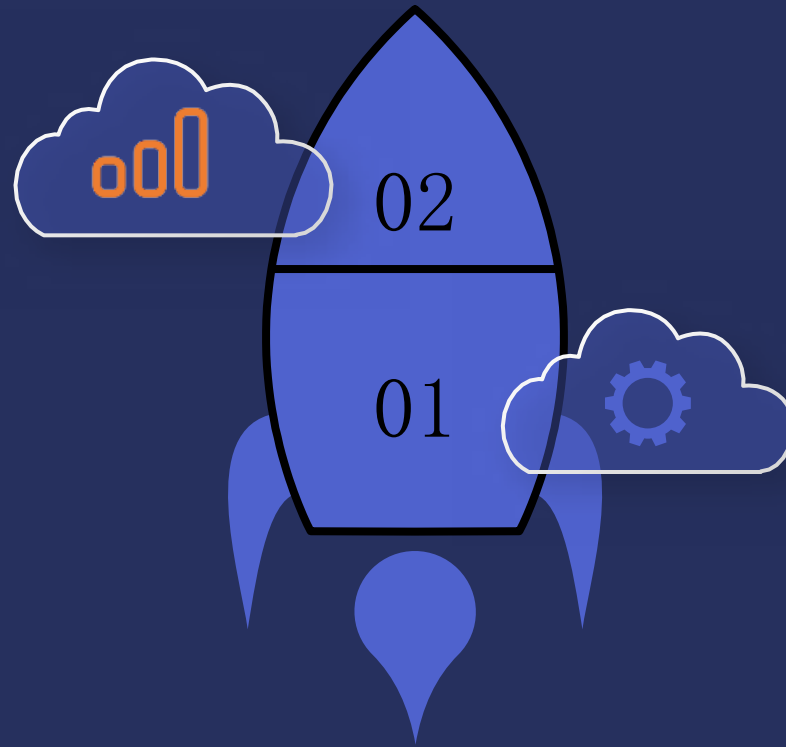
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本科毕业论文



上市公司盈余管理与审计案例分析-陈佳欣

成人高等教育



中国地质大学(北京)

PART 1

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本科毕业论文

题目 上市公司盈余管理与审计案例分析

英文题目 Analysis of Earnings Management and Audit Cases of Listed Companies

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本科毕业设计(论文)任务书

The image shows a thumbnail of a document page, which appears to be the 'Task Book' (任务书) mentioned in the text. It contains a table with columns for 'Task Name' (任务名称), 'Task Description' (任务描述), and 'Task Status' (任务状态). The table lists several tasks related to the thesis, such as 'Literature Review' (文献综述), 'Data Collection' (数据收集), 'Case Analysis' (案例分析), and 'Writing' (写作). The tasks are organized into a structured format with multiple rows and columns.

摘要

伴随着我国经济的快速发展，资本市场的规模也在持续地扩大

为了维护证券市场的正常秩序，并有效地加强监管，证监会等监管机构已经制定和完善了一系列的法律和法规

因为在有关法律中，对公司上市的审核要求非常严格，如果一家公司因为被退市风险警示而被暂停上市，那么在异常情况得到解决之后，它将很难再重新上市，从而也会丧失更多的融资机会

所以，在我国，上市公司的上市资格就成了一种比较稀缺的资源

正是在这样的背景下，“特殊对待”的上市公司表现出了“保壳”的紧迫性

由于上市公司自身的经营状况难以在短时间内得到有效的改善，因此，上市公司为了避免退市风险，往往会采取盈余管理的方式来扭转净利润的亏损



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- 1 但是，盈余管理并未使公司的财务状况得到实质性的改善，公司的运营问题和退市风险依然存在
- 2 本论文以“上市公司盈余管理与审计案例分析”为题，旨在通过案例分析的方法，探讨上市公司盈余管理与审计之间的关系，并提出监管与规范建议
- 3 在绪论部分，介绍了研究背景与意义，并综述了国内外相关研究的现状
- 4 第二章对盈余管理理论进行了综述，包括定义和特征、类型及其影响因素、动机和后果等
- 5 第三章对审计理论进行了综述，包括定义和目的、基本要素和程序、类型及其特点等
- 6 在第四章中，选择了几个具体案例进行分析，包括某上市公司的盈余管理行为及其影响、某上市公司的审计问题及其原因分析、某上市公司的财务造假及其揭露过程
- 7 最后一章对上市公司盈余管理与审计的监管与规范提出了建议，包括现状与问题的分析以及对策与建议的提出



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通过本论文的研究，可以更好地了解上市公司盈余管理与审计之间的关系，为相关监管与规范提供参考



关键词：上市公司、盈余管理、审计、案例分析、监管、规范建议



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ABSTRACT

With the rapid development of China's economy, the scale of the capital market is also continuously expanding. In order to maintain the normal order of the securities market and effectively strengthen supervision, regulatory agencies such as the China Securities Regulatory Commission have formulated and improved a series of laws and regulations. Because in relevant laws, the review requirements for a company's listing are very strict. If a company is suspended from listing due to delisting risk warnings, it will be difficult to relist after the abnormal situation is resolved, thus losing more



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financing opportunities. So, in China, the listing qualifications of listed companies have become a relatively scarce resource. It is in this context



that listed companies with "special treatment" demonstrate the urgency of "shell protection". Due to the difficulty in effectively improving the opera



ting conditions of listed companies in a short period of time, in order to avoid delisting risks, listed companies often adopt earnings management to



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reverse the loss of net profit. However, earnings management has not significantly improved the company's financial condition, and operational issues

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This paper is titled "Case Analysis of Earnings Management and Audit of Listed Companies", aiming to explore the relationship between earnings management

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This paper is titled "Case Analysis of Earnings Management and Audit of Listed Companies", aiming to explore the relationship between earnings management

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ent and audit of listed companies through case analysis methods, and propose regulatory and regulatory recommendations. In the introduction section, t

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he research background and significance are introduced, and the current status of relevant research at home and abroad is summarized. Chapter 2 provid

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es a review of earnings management theory, including definitions and characteristics, types and their influencing factors, motivations and consequence



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- s, etc. The third chapter summarizes the audit theory, including the definition and purpose, basic elements and procedures, types and characteristics
- In Chapter 4, several specific cases were selected for analysis, including the earnings management behavior and its impact of a listed company, the audit problems and their causes of a listed company, and the financial
- fraud and disclosure process of a listed company. The final chapter provides suggestions for the supervision and standardization of earnings management
- and auditing of listed companies, including an analysis of the current situation



on and problems, as well as the proposal of countermeasures and suggestions. Through the research in this paper, we can better understand the relation

ship between earnings management and auditing in listed companies, and provide reference for relevant regulations and norms

Keywords: Listed companies, earnings management, auditing, case analysis, supervision, regulatory recommendations



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