

投稿規約

《中華會計學刊》 (*Taiwan Accounting Review*) 係「中華會計教育學會」(Taiwan Accounting Association) 之機關刊物，創刊於 1999 年，其宗旨在提供發表會計學術領域研究成果之園地，以提昇台灣之會計研究水準並促進學術與實務之交流，冀能發揮會計之決策管理與社會服務功能，開創會計之多元價值。任何嚴謹或創意之會計相關理論、實證、個案、研究方法等之學術論文，均為本學刊刊載之範疇，尤其歡迎針對台灣及大中華地區實際會計相關問題之研究。

投稿簡則：

1. 本刊接受英文或中文論文之投稿與發表。
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林世銘，2000，會計師稅務簽證與租稅逃漏，**中華會計學刊**，1 卷 (1 期)：頁 15-26。

DeAngelo, L. E. 1981a. "Auditor independence, 'low balling', and disclosure regulation." *Journal of Accounting and Economics* 3(2): 113-127.

DeAngelo, L. E. 1981b. "Auditor size and audit quality." *Journal of Accounting and Economics* 3 (3): 182-199.

Gordon, E., and L. Vincent. 2000. "A comparison of the equity valuation of property companies in Hong Kong, the United Kingdom and the United States." Working paper. Northwestern University.

Lev, B. 1974. *Financial Statement Analysis: A New Approach*. Englewood Cliffs, NJ: Prentice-Hall.

7. 來稿將至少由兩位專家學者匿名評審。
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