



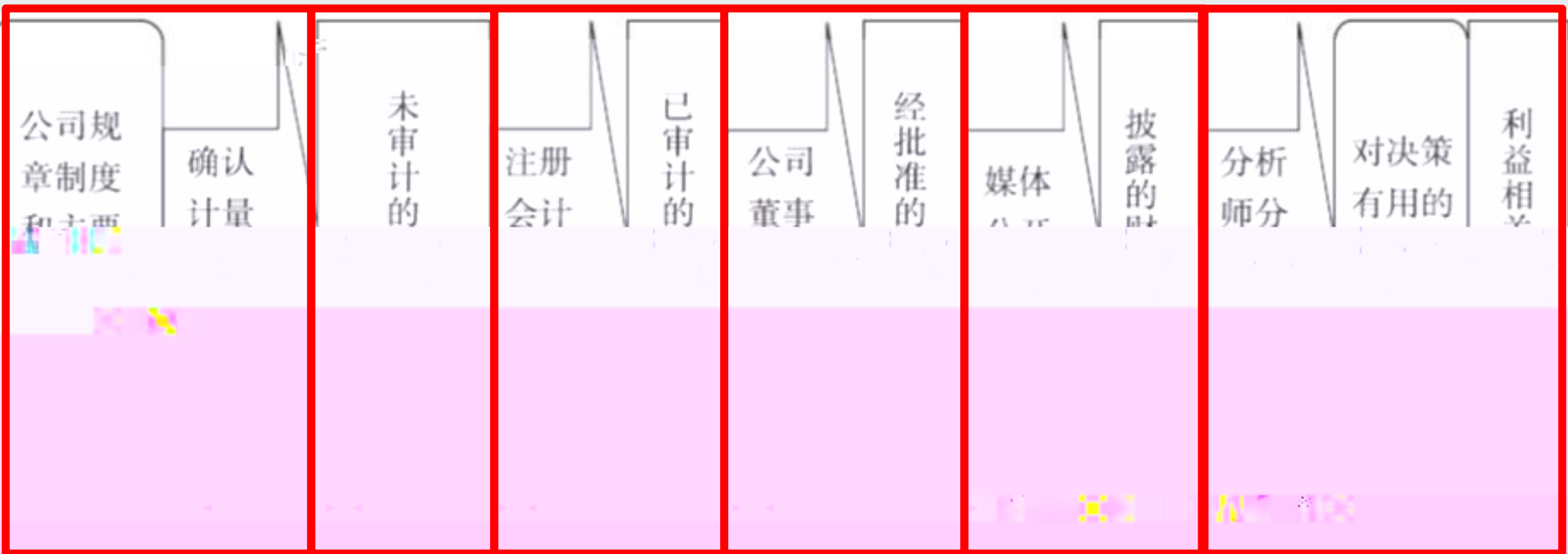
803

Email kjxywqg1125@126.com

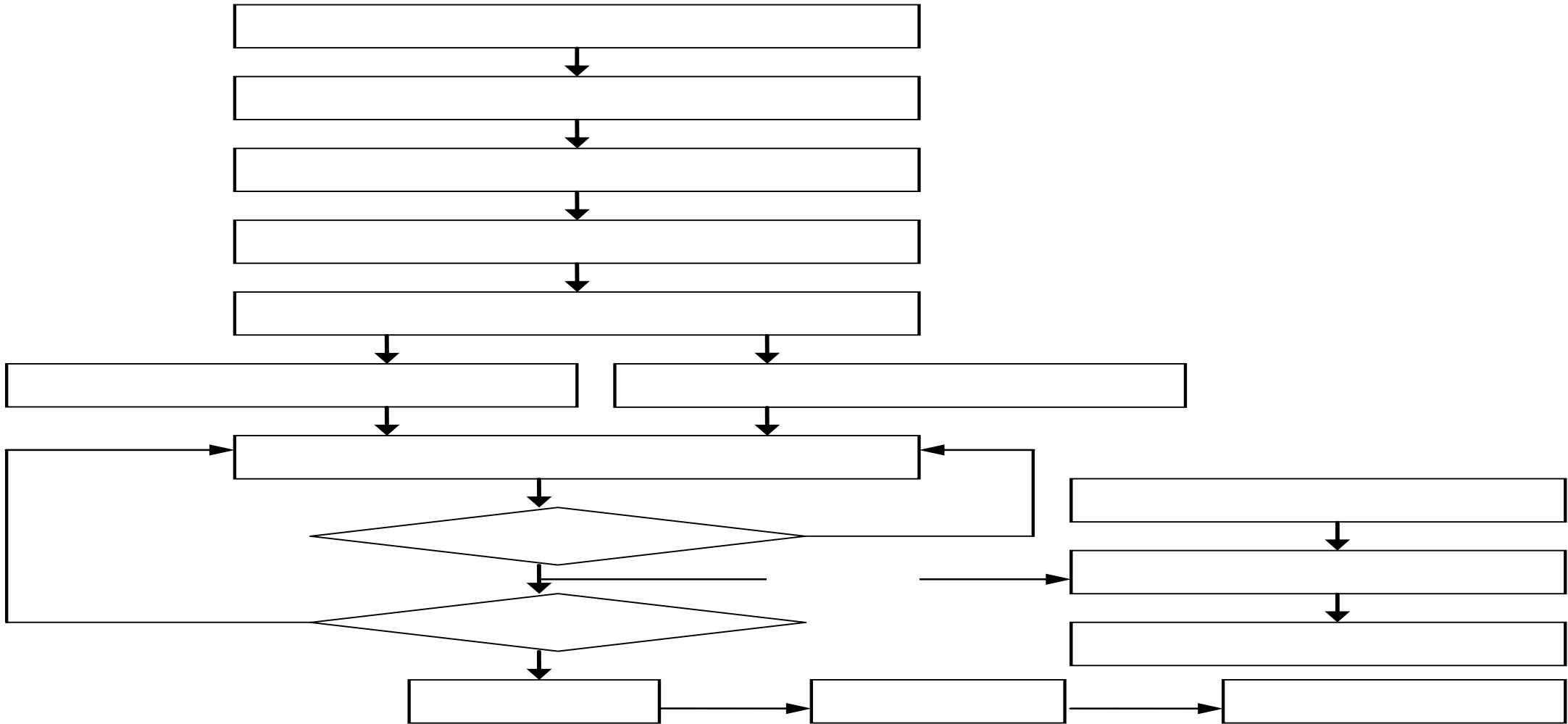








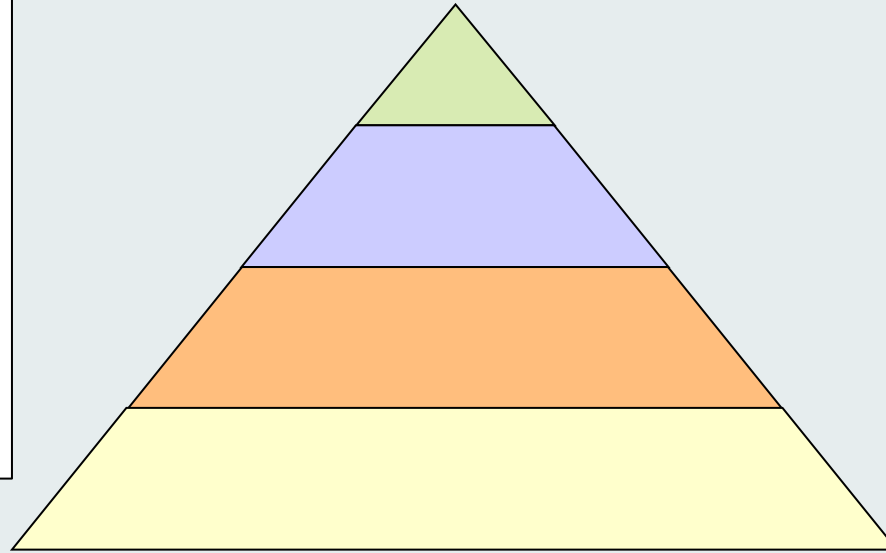
注册会计师的审计意见对财务报表使用者决策的影响



动机/ 压力
(incentive/ pressure)

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机会
(opportunity)



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态度/ 企图使舞弊合理化
(attitude/ rationalization)

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