

瑜亮之爭： 稅務訴訟代理人訴訟績效差異之研究

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本研究探討律師與會計師在主要稅務行政事件的訴訟績效差異。結果顯示，在事實審法院，會計師代理營業稅與遺贈稅案件績效優於律師；律師則於法律審法院呈現優勢。進一步考量高案件金額的經濟誘因，除了與法院層級分析的結論一致外，事實審法院會計師的訴訟績效皆優於律師，亦與全樣本估計相同。雙方各自擅長的稅務訴訟方面：律師較不擅長營利事業所得稅；會計師的營業稅訴訟表現最佳。綜觀而論，二人各有所長，會計師擅於所得稅與營業稅案件，並於事實審法院中，較能發揮專業技能；律師則以遺贈稅訴訟績效為佳，更見長於法律審法院的案件。

關鍵字：稅務訴訟、律師、會計師、轉換模型

Attorneys versus CPAs: A Study on Performance Difference of Tax Litigation Agents

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ABSTRACT

This study investigates the difference between attorneys and Certified Public Accountants (CPAs) in litigation performance. We employ the endogenous switching model to control for self-selection bias. The empirical result suggests that CPAs' litigation performance is better than attorneys' in lawsuits of income tax, business tax, and estate & gift tax. We consider both effects of court level and economic incentives. A court level analysis shows that attorneys have better litigation performance than CPAs in the supreme administrative court, while in contrast, CPAs have better litigation performance than attorneys in the high administrative court, and tests of economic incentives are consistent with court level analysis. Our within difference test shows that, attorneys perform worst in profit-seeking enterprise tax lawsuits because that is related to the accounting profession; CPAs have the best performance in business tax lawsuits. In brief, attorneys and CPAs has its own merits.

Key Words: tax litigation, attorneys, CPAs, switching model