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摘 要

新中国政府审计经过 20 多年的曲折发展,已逐渐走上现代化审计之路,但与国际先进水平相比,仍然存在较大差距,最明显的是,标志着世界政府审计发展先进水平的绩效审计尚未在我国真正开展起来。因而,总结以往的经验与教训,为未来的发展谋划更好的发展路径,根本着眼点应是重新认识体现现代化审计发展方向的绩效审计及其变迁。通过制度创新使中国摆脱传统的对财务收支的路径依赖,实现国家审计署要求的在 2007 年中国政府绩效审计要达到日常工作一半的大跨越式发展战略。研究政府绩效审计变迁并做出中国意义上的解释是非常必要的。

本书的研究主线是以制度变迁理论与经验证据分析世界各国政府绩效审计的变迁,然后分析中国政府审计对绩效审计的探索;以革新理论为基石,探讨中国政府审计人员对中国是否应开展绩效审计的看法与其个人特征相关性;调查审计人员对中国为何未能及时开展、应开展原因何在及如何开展绩效审计的认识;在上述分析的基础上,提出中国政府应如何开展绩效审计的相应建议。

本书分为 8 章,各章内容主要为:

第 1 章引论。介绍本书的研究背景、研究目标和意义;界定政府绩效审计及变迁的概念和范围;然后是拟使用的研究方法 & 预期创新;最后交代论文整体结构安排。

第 2 章中对 20 世纪 60 年代以来国内外政府绩效审计研究的回顾发现,这一领域历来难以得到学者的垂青,研究成果较少,

这是第2章研究得出的结论。政府绩效审计研究可以划分为四个研究阶段。研究发现,国外绩效审计研究现状不容乐观,体现在学界关注度、顶级杂志文章发表数量、学术研讨会召开情况、出版界出版的书籍等方面都受到冷落,只有最高审计机关国际组织一直在努力推动这方面的研究;国内学界的同类研究也体现出同样特点;步出研究困境需要学界与业界的携手努力,从六个方面着手改进,但效果如何不得而知。

第3章提出了制度变迁的基本理论,并在此基础上建立了绩效审计变迁分析框架。集中讨论了诺斯、林毅夫等人有关制度变迁理论的学术思路,给出了制度变迁分析的基本框架:有效组织是制度变迁的关键,制度变迁的源泉是相对价格和偏好的变化;制度变迁分析中应关注制度环境、制度安排、初级行动团体、次级行动团体和制度装置;制度变迁理论一般模型认为,制度变迁的诱致因素在于存在潜在利润,当制度创新可能获取的潜在利润大于为获取这种利润支付的成本时,制度创新才可能发生,具体来说要存在一些如市场规模、技术变化、知识积累、政府规模、人均GDP变化、社会行为规范及价值取向等因素发生变化,这些因素变化将改变制度变迁的潜在收益和成本;由于存在认知和组织、发明、菜单选择和启动时间等四方面因素的影响,制度变迁会发生时滞;制度变迁模型可分为诱致性制度变迁与强制性制度变迁,分别从制度需求与供给角度分析制度变迁的可能性;将制度变迁理论这一框架具体化到绩效审计变迁的讨论,绩效审计变迁受市场规模、技术变化、知识积累、政府规模、人均GDP变化、社会行为规范及价值取向等因素的影响,将这些因素糅合于分析框架,用以解释绩效审计的变迁。

第4章分析了美国、法国、德国和瑞典等四种主要审计管理体制国家政府绩效审计的变迁历史,发现这些国家绩效审计变迁受政治、经济、文化和科技等因素影响。描述性统计进一步证实

了世界各国绩效审计变迁确实受上述各种因素影响。研究还发现,较早开展绩效审计国家以理性选择为主,后期开展国家同时受合法性选择的影响。结合世界其他国家绩效审计开展情况,发现一国政府绩效审计的变迁还受制于一国政府审计的管理体制、审计长权限、审计范围、审计手段和方法等体制内部因素的影响。

第5、6、7三章主要分析中国政府绩效审计情况。第5章定性分析,以制度变迁理论为基石,分析新中国成立政府审计机构以来探索开展绩效审计的历程。新中国绩效审计变迁尝试可以划分为四个阶段:以经济效益审计、承包责任制为主的绩效审计探索阶段;曲折发展,停滞不前,缺乏创新阶段;以任期经济责任制为内容的绩效审计发展阶段;进入真正意义上的与国际接轨的绩效审计发展中阶段。目前,全国除了深圳市审计局开展现代意义上的绩效审计外,其他地方尚未真正开展绩效审计。我国存在绩效审计供给与需求不足,包括《宪法》未能明确规定、绩效审计制度设计成本偏高、现有绩效审计知识积累及其民主意识不足等情况。我国绩效审计变迁的潜在利润存在,但前提条件尚不具备。研究还发现,我国绩效审计制度变迁中存在包括认知和组织、发明和菜单选择等在内的制度变迁时滞等诸多困难。

第6章实证分析。基于革新理论,提出七条假设,以审计人员对是否需要开展绩效审计的态度作为因变量,相关个人信息特征为自变量,设计模型。调查了全国四个省市部分政府审计人员,收集相关数据。检验结果发现,审计人员所学专业、职务高低、所处地区及所在单位人数等与是否赞同开展绩效审计相关性假设通过检验,其余学历高低、培训次数、执业资格等与是否赞同开展绩效审计相关性未能通过检验,分析了未能通过检验的原因。

第7章也是实证。首先与上一章使用同一份问卷,调查了中国政府审计人员对绩效审计发展的认识,提出今后改进中国政府

绩效审计的原则，应注意的问题。据已有的研究成果，共设计35个题项，调查我国政府绩效审计为什么无法有效开展、为什么应开展及如何开展绩效审计等三方面问题。对问卷进行了预测试，并在此基础上调整了问卷表；问卷回收后，信度和效度检验共剔除了六条不适合分析题项。其次，分别进行公共因子分析，三方面问题分别可以归为四个大类、两个公共因子，这些因子主要是学习与制度因子。再次，进行了聚类分析并判别检验，根据样本情况，审计人员分别可以分为四种类型、两种类型和三种类型，分类结果能较好解释相关问题，因而聚类结果有效；判别检验发现，审计人员的这方面认识同样受其个人特征值的影响，如学历、职务、地区、工作年限、单位人数等与其对绩效审计无法有效开展认识等方面存在相关性。

第8章结论、建议与研究展望。结论包括每章的主要结果和简要讨论，介绍了创新点。建议中主要提及中国政府绩效审计变迁中存在着有利与不利因素。不利因素主要是面临着审计体制外部与内部的挑战：外部不利因素包括经济、文化、科技、交通等方面与已开展绩效审计国家还有一定距离；内部不利因素包括独立性、审计方法、审计经费、审计法规、审计处理及审计人员认识与看法多样复杂等。应从审计外部环境与内部因素同时进行改革：外部应从审计立法、教育、职称教育等方面着手；内部应对审计人员改革采取“增量”改革、诱致性变迁为主、制定绩效审计准则、整体设计原则、加强公众宣传等。同时，应避免完全移植西方国家做法，认识到绩效审计变迁将是一个漫长和动态的过程，关注什么才是可行的而不是过度关注最优的。

当然，文中主要探讨了开展绩效审计的四个国家及中国的变迁情况，没有详细分析未开展绩效审计国家的相应情况；定量分析绩效审计变迁因素时，所用样本量较小；对中国政府审计的问卷调查，只调查了四个省市审计部门的一些审计人员，得出的结

论难免出现某些偏差。这些不足，有待于后续研究弥补。

本文的创新点可以从以下几方面体现出来：

1. 理论应用上有所创新

国际上的绩效审计研究较多运用权率理论、受托责任理论及革新理论，已有研究尚未发现利用制度变迁理论研究绩效审计，本书在这方面做出尝试，属于一个创新。从新制度学理论而言，拓宽了该理论的研究逻辑。同时，已有的对中国政府审计研究中，尚未发现采用革新理论进行研究的成果，本研究拓展了该理论的研究范围。

2. 绩效审计变迁因素上有新的发现

一是研究发现，中国政府审计人员所在单位人数的多少影响了其对是否需要开展绩效审计的理解，两者呈负相关关系，所在单位人数少的审计人员，更赞同开展绩效审计，已有研究尚未发现有相关的研究成果；

二是西方有学者实证研究发现，政府审计人员学历、培训数量及拥有的职称多少与是否支持开展绩效审计呈正相关关系，而中国的研究未发现同样的情况；

三是中外学者普遍认为，中国政府审计开展绩效审计的必要条件是改变政府审计体制，而中国审计人员的普遍认识并未支持这一论点；

四是研究发现，早期开展政府绩效审计的国家出于理性选择，后期“模仿”因素起作用，开展国家以取得合法性作为其目标的一部分，而不仅仅出于理性选择。

以上这些新发现有助于人们更好地理解政府绩效审计变迁，为中国政府审计部门开展绩效审计决策提供支持。

3. 方法论上有所创新

已有的采用问卷调查方式的实证方法研究的主要是发达国家及一些发展中国家如利比亚、科威特等的绩效审计开展情况，尚

未发现有人将该方法应用于中国政府绩效审计变迁，本书的研究弥补了这一缺陷，属于一种创新，拓展了实证方法的研究范围。

早前中外学者研究一国绩效审计变迁受文化、经济等因素的影响，主要采取定性分析方法，本书设定权力距离和人均 GDP 等七个指标反映一国绩效审计开展的影响因素，以定量方式将影响因素量化，进一步证实了已有的研究成果，就方法论角度而言是一次突破。

Abstract

More than twenty years of government audit in New China shows that it do paving modernization path to success, though there is still long way to go compared with the international advanced extent. Most distinctly, performance auditing which indicates a nation's advanced level of government audit has not veritably been actualized in our country. Therefore, summing up last experience and teachings, we make a better scheme for development. The crucial point is, to extricate China from the dependence on traditional financial audit paths through institutional reform, and eventually realize development strategies which is performance audit, through carrying out main change at institutional level, and will have actualize the huge aim that half working of audit bureau is performance audit in 2007, which is said by Li Jinghua who is Audit Officer of the People's Republic of China. It is of great necessity to study the institutional changes of performance audit in China and to explain it under China surroundings.

The dissertation firstly analyses the process of performance auditing in governments around the world in the perspectives of both the theory of institutional changes and empirical evidence, then we analyze the beneficial exploration of performance auditing in our bureau. Based on diffusion of innovation theory, we explore the correlation between the ideas of whether our nation should engage in per-

formance auditing or not and auditors' character. Empirical evidence from the cognitions of China's audit officials on performance auditing, indicates why and how to expand performance auditing in government. Simultaneously, practical proposals are put forward.

There are eight chapters in this dissertation. The contexts are as follows:

Chapter One is the introduction, including the statements of backgrounds, purpose and significance of the study; the definition and scopes of performance auditing in government and their changes; research methods and due innovation; and the general structure of the paper.

Chapter Two is the literature review, and our conclusion is that this study field gets less research interests from pursuers. The study on performance audit underwent four stages and the status quo is unsatisfactory from the perspectives of both academic seminar and publish area. There of course lie in many objective reasons. However, it is consolable that the International Organization of Supreme Audit Institution (INTOSAI) has always been attaching importance to it. Compared with other nations, there are huge gaps on research methods and contents in China. To dwindle these gaps, six aspects should be improved both in academy and practice.

Chapter Three introduces mainly about the conceptual framework on institutional economics and thereby promotes analysis framework on institutional changes of performance auditing. There are four stages and three genres on new institutional economics. Main ideas of North and Lin Yifu are discussed at length. A brief framework of analyzing institutional changes is given: efficient organization plays a vital role in institutional changes; the resources of institutional

changes stem from the change of relative price and preference; institutional environment, institutional arrangement, primary-action group, second-action group and institutional device should be paid much attention to when being analyzed; the theoretic model on institutional changes considers latent profit as an induced factor, that is, only when the profit of institutional changes overruns their cost, innovations might occur. Meanwhile, the changes of some factors will transfer the latent profit and cost on institutional changes, such as the market scale, technical changes, knowledge accumulations, the government size, gross domestic products (GDP) of per person, social behavior criterions and value standards, etc. Four factors of perceive and organization, invention, menu choice and initial time lead to time lag of institutional changes. The change models are classified as induced institutional changes and coercive institutional changes. Possibility of changes is analyzed by institutional demand-supply framework. In our discuss, institutional changes are integrated to the change of performance auditing, which is affected by the market scale, technical changes, knowledge accumulations, the government size, GDP of per person, social behavior criterions and value standards and so on. These factors may be used to interpret the origin and changes of performance auditing.

Chapter Four discusses the changes and their reasons of government performance auditing of four different types of audit system in four typical countries (the U.S.A, France, Germany and Sweden). It is discovered that the changes of government performance auditing are influenced by politics, economy, culture, science and technology and so on. Description Statistics explains the above, too. The nations that expanded performance audit earlier were due to rational

choice, and the later were legitimacy imitation. Other countries combined to the four types, it is found that the changes of performance auditing in government are also influenced by government audit system such as the management system, the power of auditor General, audit scopes, audit means and audit methods, etc.

Chapter Five, Six and Seven focus on the analysis of performance auditing in China's government. Based on the theory of institutional changes and the history of government audit since the bureau's foundation in New China, Chapter Five expounds the fact that how the audit bureau has germinated, explored and extended performance auditing. There are four stages of performance auditing in China's government: the first one quested for economy auditing and contract responsibility; the second progressed circuitously, stagnated and was lack of innovations; the third revived in the form of economy responsibility in leader tenure; and the fourth tried to follow the advanced of the world level and improve China's performance auditing. We analyze the revenue & cost of performance auditing while engaging in it. our conclusion is that both the demands and supply of performance auditing are insufficient, including that the constitution in China do not regulate whether audit bureau can engage in performance auditing or not, the system design cost is too expensive, people fall short of those knowledge and democratic consciousness is insufficient. Although the potential profits in institutional changes exist, the prerequisite of the changes is still not mature. It is found that there are many difficulties in institutional changes, such as time lag of perceive and organization, invention and menu choice, etc.

Chapter Six is empirical test. Based on the diffusion of innova-

tion theory, this paper brings forward seven hypotheses. The dependent variable is auditor's perception of whether the government performance auditing be applied or not, while the independent variable is auditors' character. The model is hence built up. In order to gather correlative data, we surveyed some auditors who came from four different provinces or cities. The result reflects that four hypotheses that it is positive correlation between whether audit should engage in performance auditing and auditors' specialty, duty, area and number are tested. Other hypotheses that it is positive correlation between auditors' degree, the title of a technical post, are not tested. Meanwhile, reasons why they are not tested are analyzed.

Chapter Seven is also empirical test. It uses the same questionnaire as Chapter Six. The paper investigates the auditors' cognition of performance auditing in China, and the principles of improving performance auditing and questions that should be paid attention to are put forward. Based on other researchers' conclusions, the paper brings forward 35 items on performance auditing. This questionnaire surveyed why our government auditing has not been actualized effectively, why audit bureaus should expand it, and how to engage in it. According to the research request, forecasting on questionnaire is prosecuted, and questionnaire is adjusted by forecasting result. After the questionnaire is returned, *Reliability*, which is *Cronbach's alpha*, *Item to Total Correlation*, is firstly tested. Six items are eliminated by the result of *Reliability Test*. Second, *Factor Analysis* on three aspects is put up. The result finds that three aspects can be incorporated four factors, two factors and two factors. These factors mainly are the factor of learning and system. Third, *Discriminant Analysis*, together with *Cluster Analysis*, is carried out. It is found

that the samples may be classified as four kinds, two kinds and three kinds. It is showed by *Discriminant Analysis* that auditor's opinions on performance auditing are affected by their degree, duty, area, number of labor year, unit number etc. Those are related with opinions why performance auditing are engaged in China. The result of *Cluster Analysis* can explain relativity questions. Thus, the result of *Cluster Analysis* is in effect. The last promotes the principles of improving performance auditing and other questions.

Chapter Eight is the conclusion, suggestions and future research anticipation. It reviews each chapter's main results and brief discussions, as well as innovation points. The suggestions mainly comprises of advantage and disadvantage factors. The disadvantage factors are various exterior and interior challenges facing to the audit system. As to the aspect of exterior factors, there is distance between China and other nations on levels of economy, science, technology and transportation. As to the aspect of interior factors, it includes independence, audit methods, audit expenses, audit statute, audit settlement and auditor's cognition on performance audit, etc. Reforms should thereby be implemented in both exterior and interior aspects of audit departments. Exteriorly, it includes legislation, education and professional training, and, interiorly, it includes increment reform methods, giving priority to induced change, formulating performance audit standards, unitary design principles, public spreading as well as avoiding copying the western's models, understanding the long and dynamic process of changes and, focusing on preferring the second best (the feasible) to the first best.

As a matter of fact, we merely review four countries which engage in performance audit and the changes of performance audit in

China. We don't analyze those countries that don't engage in performance auditing. In quantitative analysis of performance audit transitional factors, selective samples are relative small. The objects of the questionnaire survey are restricted only in the audit staff from four provinces and cities so that discrepancies inevitably exist. All the above deficiencies are expected to be offset in subsequent researches.

The main innovation points of this dissertation are as follows:

1. Innovation in a certain extent in theoretical application—the theory of institutional change is applied to the research of performance audit, while existing studies mainly employed contingency theory, accountability theory and innovation theory to research performance audit. In the perspective of new institutional theory, it widens the research logic of the theory itself. Furthermore, it hasn't been found that there exist the articles of research on government audit in China which uses diffusion of innovation theory except this dissertation, so do it.

2. New found factors that may influence institutional changes in performance auditing—(1) we newly discover that there is negative correlation between the number of government audit staffs and their cognition on the necessity of engaging in performance auditing in China; (2) we don't find any evidence supporting western researchers' discovery that there is positive correlation between performance auditing in government and the auditors' degree, training scalar and their professional title; (3) our survey doesn't support the issue that the prerequisite for China's performance audit in government is to reform it's government audit system, figured by domestic and foreign researchers; (4) we newly find that nations which engaged in performance auditing earlier rooted from rational

choice, while those that did later mostly rooted from legitimacy imitation.

All the above new discoveries will assist to understanding the changes of performance auditing in government so as to provide evidence for engaging in performance auditing in China's government audit.

3. A certain extent innovation in methodology—The existing empirical researches mainly focus on the performance auditing in the developed countries and some developing countries such as Libya, Kuwait, etc., while there are no kin empirical researches of questionnaire on transitional China's performance audit in government. The minority of researchers who use survey questionnaire only gave some simple descriptive researches, let alone a strict empirical questionnaire analyses. We try to make a breakthrough in this way, which is the innovation of expanding scope on research methods.

In sum, in both domestic and foreign countries, former researches applied the methods of qualitative analysis to investigate the impacts of culture, economy, etc. on the performance audit. This dissertation otherwise quantitatively advances seven guidelines of power distance, Gross National Product per person and so on, to discover the impacts of a nation's performance auditing and confirm the results, which is a breakthrough in terms of the perspective of methodology.