



# 产权、制度与会计变迁

PROPERTY RIGHTS & SYSTEM AND  
ACCOUNTING CHANGE

曹 越 伍中信◎著



中国财经出版传媒集团  
中国财政经济出版社

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## 自序

《产权、制度与会计变迁》一书是我们十一年来潜心研究产权与会计问题后奉献给读者的一部论文集，较为清晰地勾画了这段期间自己的学术轨迹。

产权是经济学和法学的共生概念，也是两门学科的核心。经济学中的资源配置，本质上是一种产权配置；法学中对“财产权”的界定与救济措施，本质上是对产权的界定与保护。产权规则是良序市场经济运行的基础。中国的市场化改革实际上是一场产权变革。自人类进入有产社会以来，对产权的界定与保护一直是贯穿人类进化史和文明史的核心议题。能否准确界定产权和有效保护产权也是国家兴衰的根源。会计对产权的贡献与生俱来，并一直成为产权思想的忠实随从，其产生、发展和变更的根本使命是：体现产权结构、反映产权关系、维护产权意志。

针对产权与会计问题的研究，西方学者仍处于萌芽状态，这根源于西方社会的“私有产权”界定相对清晰、保护较为有效，产权改革问题并不突出，学者侧重从契约层面研究会计理论与实务问题。20世纪90年代以来，伴随着中国从计划经济体制到市场经济体制过渡这一“人类最伟大的改革”，我国学者运用产权理论剖析了会计基本理论与方法问题，形成了独具特色的会计学产权学派。

在内容安排上，本书形成了如下六个模块：第一个模块回顾和展望了产权范式的会计研究，接着从历史的维度考察了人类产权与会计的起源及相关性问题；第二个模块从产权理论层面剖析了现代会计理论的产权基础、二元计量与会计稳健性、审计信息真实性以及剩余公司治理问题；第三个模块运用产权保护理论讨论了公允价值与会计改革以及会计改革成效测度标准问题；第四个模块运用产权保护理论分析了会计制度变迁、准则趋同、二元准则与适应性效率问题；第五个模块讨论了两大法系会计法律制度的架构、特征与适应性效率以

及会计法律制度体系优化问题；第六个模块涉及公共财政建设中政府会计改革重大问题、二元结构政府会计概念框架以及政府内部控制问题。

整体而言，全书贯穿“产权保护”思想，运用“产权分析法”较为系统地讨论了当前会计理论与实践领域值得关注的问题。会计学与产权经济学的互动研究值得我们关注。诺贝尔经济学家科斯（1937）曾指出，作为面向真实世界的经济学家，运用产权理论和交易费用理论来解释企业理论中的计量问题显得尤为重要，希望经济学、企业理论与会计学之间的互动研究成为未来30年乃至更长期间的研究潮流。阿尔钦（1967）指出，本质上，经济学是研究稀缺资源的产权，一个社会中的稀缺资源分配就是对使用资源权利的安排；经济学问题，也就是价格如何被决定的问题，其实就是产权应该如何界定与交换以及应采取何种形式的问题。诺贝尔经济学家德姆塞茨（1967）强调，当一种交易在市场中议定时，就发生了两束权利的交换；权利束常常附着在一种有形的物品或服务上，但是，正是权利的价值决定了所交换的物品的价值。以产权理论为核心的新制度经济学不仅自身具有很强的理论魅力，而且对中国的具体问题和过渡过程的问题有着很强的解释力和指导意义（盛洪，1993）。会计和审计都是产权结构变化的产物，是为监督企业契约签订和执行而产生的（Watts & Zimmerman, 1983）。会计对产权的贡献是与生俱来的，并一直成为产权思想的忠实随从；其产生、发展和变更的根本使命是：体现产权结构，反映产权关系，维护产权意志（伍中信，1998）。自从产生了私有财产，私有财产的占有者便开始寻找维护私有财产的路径，由此产权思想也便成为支配社会经济发展的重要思想，并且成为一种具有持久性重要影响的思想。从今往后在产权思想促进之下所产生的产权理论与规则，对会计的发展便产生了决定性影响：一方面它促进着会计理论与方法的发展变化，另一方面它使会计以维护与保障产权为工作中的既定目标，在会计方面的法律制度的构建中，无论发生何种变化都从始至终必然以维护和保障产权作为它所规范与解决的核心问题（郭道扬，2004）。可见，会计理论需要学者去挖掘，形成具有“中国气派”的会计理论体系是我国会计学者不可推卸的责任。希望本书的探索在中国会计学产权学派的传承和拓展上有所增益！

曹越 伍中信

2016年12月于长沙岳麓山下

## 内容摘要

会计与产权有着紧密的联系，两者在发展的过程中相互交叉、渗透而共同进步。产权理论提供了剖析会计理论的新视角，会计理论有助于弥补产权理论本身的缺陷。产权与会计的高度耦合是产权会计学派诞生的根本原因；产权会计对传统会计理论具有重大开拓性；产权分析法研究范式顺应了会计变革的内在要求。

产权思想形成于外部性内部化过程之中。会计思想和行为滥觞于“排他性公有产权”之时（原始社会中晚期），发展于“国有产权”时期（奴隶社会和封建社会），鼎盛于“私有产权”时期（资本主义社会）。会计作为一种微观计量机制，在维护产权权能、实现产权利益和外部性内部化过程中处于最基础、最重要和最具操作性的地位。外部性内部化的过程，既是产权的缘起过程，也是会计（思想和行为）产生和发展的过程。外部性内部化的“结果”产生了“产权”，而外部性内部化的“过程”则催生了“会计”。“产权”与“会计”的关系是“结果”与“过程”的关系。外部性内部化是产权与会计缘起的联结点。会计对外部性内部化的贡献与生俱来：会计的本质是外部性内部化，会计的目标是内部化外部性，会计的职能是界定财权和保护财权，会计的对象是财权流。会计是以货币为主要量度，依据公认标准来界定财权（产权）和保护财权（产权）以内部化外部性的微观计量系统。会计作为一种微观计量机制，在维护产权权能、实现产权利益和内部化外部性过程中处于最基础、最重要和最具操作性的地位。

会计在市场经济的良序运行中处于基础性地位。产权保护的有效性依赖于会计计量财产权利的准确性。现代市场经济中实体产权和虚拟产权并存的“二元”产权结构决定了“历史成本与公允价值”二元会计计量模式的形成。实体产权经济的最佳计量基础是历史成本，虚拟产权经济的最佳计量基础是公

允价值。会计稳健性包括非条件稳健性和条件稳健性：前者适用于实体产权，与公允价值计量相背离；后者适用于实体产权和部分虚拟产权，与公允价值计量相契合。就计量基础而言，历史成本与会计稳健性相契合，公允价值与非条件稳健性相背离但与条件稳健性相契合。

对外报告的会计信息真实性依赖于会计信息生产过程真实性和外部审计监督有效性，本书通过构建“三域”秩序新分析范式讨论了审计信息真实性。审计信息真实性的内涵应定位于结果理性与程序理性的融合。审计信息失真包括先天性失真和现实性失真两个方面：一是“审计域秩序”对“产权域秩序”的偏离是审计信息先天性失真的根本原因；二是审计现实性失真存在“三分法”，其中审计制度对“审计域秩序”的偏离引致的规则性失真是审计信息现实性失真的主要根源。同时，本书提出了审计信息失真的“分而治之”策略。现实世界中的正交易费用引致了合同的不完全，催生了产权优化的客观需求。产权优化的终极目标是准确界定各产权主体的责、权、利关系，并随着客观环境的不断变化及时地加以调整以达到动态优化，从而提高企业效率，关键是维持“产权域秩序”，主旨是产权保护，尤其是对“弱势产权”的保护。会计具有微观层面界定产权和保护产权的功能，界定产权是为了保护产权。市场、企业和法律作为界定产权的方式必须以会计为微观基础。会计从微观层面为企业产权优化奠定了坚实的计量基础。产权优化的集中领域是剩余产权及剩余公司治理。

会计在界定和保护利益相关者产权及保障市场经济有序和有效运转中的作用都是基础性的、不可替代的。产权保护导向的市场化改革必然要求产权保护导向的会计改革与之步调一致。产权、公允价值与会计之间有着紧密的联系：追求价值计量是会计产生、发展和变革的内在诉求；价值计量实现了公允价值与产权会计的对接，是会计发挥界定产权和保护产权功能的坚实基础；公允价值计量基础是价值计量基础的最佳实现形式，是理想与现实的最佳耦合。运用产权保护理论，本书反思了以“会计信息价值相关性是否提高”为标准度量会计改革成效的合理性，认为在新兴市场经济国家资本市场不完善的情况下，仅仅通过检验会计信息价值相关性是否提高来评判会计改革成效是不完整的。通过考察会计学收益、综合收益和经济学收益的内涵及其关系，坚持“结果理性”与“程序理性”的融合，本书论证了适合新兴市场经济国家的会计改革成效测度标准是“会计收益回归综合收益和经济收益”，并给出了具体的度

量方法和判断标准。

现代会计具有产权保护功能，会计公共领域涵盖秩序层面和制度层面两个维度，分别成为会计信息先天性失真和规则性失真的根源。经济史中的会计制度经历了从“法律遵从型”到“金融预期型”的变迁过程，旨在一体化保护实体产权和虚拟产权。会计制度变迁的根本原因是会计制度偏离会计域秩序引致的公共领域，变迁的内在逻辑是：会计习惯→会计习俗→会计惯例→会计社会规范→会计制度。有效的会计制度应遵从有效的产权法律制度，从而实现两者的同步变迁。会计准则国际趋同的产权基础是依据会计国际惯例来准确界定产权、等价交换产权和有效保护产权。本书介绍了我国企业会计准则国际趋同的最新进展，从信息透明度、海外融资、会计人才与反倾销调查维度分析了准则趋同的正经济后果，从法律制度维度讨论了准则趋同的负经济后果，建议通过推行“三重”列报、积极参与国际财务报告准则制定、与国际会计准则理事会建立多层次沟通机制来推进持续全面趋同战略稳步实施。为了获取准则变迁收益，降低准则执行成本，提高准则的适应性效率，中国基于“分立法”理念建立了适用于大中型企业的《企业会计准则》和小企业的《小企业会计准则》，形成了“二元”结构会计准则体系。本书分析了“二元”结构准则之间存在的主要差异，讨论了“二元”结构准则体系的适应性效率问题。

会计法律制度体系是市场经济中的基础性产权保护制度安排。英美会计法律制度体系的主体内容由宪法、财产法、合同法、侵权行为法、继承法、公司法和破产法中有关财产权利的质的规定性与量的规定性以及会计准则构成；大陆法系会计法律制度体系主要由宪法、民法、商法、公司法和税法构成。与大陆法系会计法律制度相比，英美法系会计法律制度具有更高的适应性效率。运用 SSP 模型，本书论证了大陆模式是中国建立良序市场经济的必然选择，并设计了涵盖五个层级的中国会计法律制度框架体系。会计法律制度体系优化主要针对大陆法系国家，旨在实现对“产权”的一体化和基础性控制，提高适应性效率；优化路径是：若坚持“本土特色”，最优选择是“先制定或修订法律制度条款，同时启动单独制定或修订补充会计制度条款程序”，次优选择是“先对新经济业务规定应急临时会计处理条款，同时启动会计制度与法律制度的同步修改程序”；若坚持“国际趋同”，应选择以趋同后的新会计制度为基点，当会计制度属于正当会计行为规则时，须逐步渐进补充（兼容或未规定时）或修订（冲突时）法律制度条款，反之则建议采用“附注披露”或“三



重列报”方式为法律制度体系运行提供基础数据源。据此，本书提出了中国会计法律制度体系优化实施方案。

政府收支分类改革、编制部门预算、国库集中支付制度和政府采购制度都是公共财政建设的重大举措。本书探讨了各项具体措施隐喻的会计涵义。在此基础上，结合公共财政建设的时代背景，从政府会计目标、政府会计适用范围与核算对象、政府会计主体、政府会计核算基础和政府财务报告五个方面阐释了政府会计亟待改革的具体内容。我国理论界已达成“政府会计由预算会计和财务会计两大相对独立的系统构成”的新共识。政府会计二元结构格局的形成决定了我们迫切需要运用二元结构思维重新考究政府会计概念框架的构建，以指引即将展开的政府会计改革。本书运用二元结构新理念，系统讨论了政府会计目标、政府会计核算对象与适用范围、政府会计主体、政府会计信息质量特征、政府会计核算基础与计量属性、政府会计要素、政府财务报告等概念框架理论及其表现形式问题。创建一套内部控制框架使得政策制定者有效执行“保护人们财产权利”的理念是政府内部控制的产权基础。政府内部控制的目标须合理保证国家资源分配公平公正、国家财政资金使用安全及公共服务的高效率和好效果。政府内部控制包括内部环境、风险评估、控制活动、信息与沟通和内部监督五个要素，其实施机制涉及完善内部审计、加强外部监督和加快政府会计准则建设三个方面。

## Abstract



There is a close relation between accounting and property rights. During their developments, they have made great progress by way of mutual influence. Above all, property rights theory provides a new perspective on analyzing accounting theory, which also is good to making up for shortcomings of property rights theory. Then, the unanimity between them is a fundamental reason for developing Property Rights Accounting. In addition, Property Rights Accounting has important pioneering spirits compared with traditional accounting. Moreover, the research pattern of property rights analysis is adapted to the requirement of accounting reform.

Property right was formed in the process of internalization of externalities. Accounting thoughts and actions birthed in the "exclusive public property rights" period (late primitive societies), developed in the "state property (state ownership) period" (slave and feudal society), and peaked in the "private property" period (capitalist). Moreover, the process of externalities internalization is not only the origin of property rights, but also the origin and development of accounting thoughts and behaviors. The outcome of externalities internalization results in property rights, however, the process of externalities internalization results in accounting. In essence, the relationship between property rights and accounting is the relationship between results and processes.

As a micro-measuring system, accounting plays a most basic, most important and most workable role in the process of protecting property rights, realizing property rights benefits and internalizing externalities. The outcome of externalities internalization results in property rights, however, the process of ex-

ternalities internalization results in accounting. Moreover, accounting for the contribution to the internalization of externalities is inherent. The essence of accounting is the internalization of externalities, the objective of accounting is to internalize externalities, the functions of accounting are defining & protecting financial rights, and the object of accounting is financial rights. Accounting is a measuring system of internalizing externalities by way of defining & protecting property rights with GAAP based on the currency as the main measuring pattern.

Accounting plays a basic role in the orderly running of market economy. The effectiveness of property rights protection depends on the accuracy of accounting measurement. In the modern market economy, "property dualism" including entity property rights economy and fictitious property rights economy determines "accounting measurement bases dualism" which contains the historical cost measurement (HCM) bases and the fair value measurement (FVM) bases. It argues that the best protection way for entity property rights economy is historical cost measurement bases, while the best protection way for fictitious property rights economy is fair value measurement bases. Accounting conservatism can be categorized as two forms: conditional conservatism and unconditional conservatism. The former applies to the entity property rights and it's contrary to FVM. However, the latter applies to entity property rights and part of fictitious property right and fit with FVM. As for the measurement bases, History cost and accounting conservatism are connected. Fair value is reversely connected with unconditional conservatism while linked with conditional conservatism.

This book considers that reality of auditing information is the combination of rationality of outcome and procedural rationality. Then, it constructs a "Property Rights District" concept and the "Three Districts" mechanism as a new analysis way. We find that auditing information distortion includes two sides: innate distortion and real distortion. Above all, the variation between audit district order and property rights order is basic cause of innate distortion. In addition, there are three divisions about real auditing information distortion.

Among them, the difference between auditing standards and audit district order, which makes auditing information unreal caused by rules, is a major cause of real auditing information distortion. Last but not least, in order to govern auditing information distortion, we put forward different methods matching different causes.

Positive transaction cost in our real world leads to incomplete contracts and needs property rights protection. The core of protecting property rights is defining property rights correctly. Accounting has the function of deciding and defending property rights in microcosmic level. However, defining property rights function of law in macrocosmic level should base on accounting. The essence of property rights protection is preserving "Property Rights District Order". Moreover, the way of how to preserve "Property Rights District Order" is property rights optimization, whose object is symmetrical allocation of surplus control rights and residual claim rights under the balance among responsibility, right and obligation. Recently, we should focus on optimization of manpower capital property rights. Enforcing corporate property rights optimization need by virtue of corporate governance, which is good to property rights improvement if betterment. Last but not least, residual property rights and surplus corporate governance is a concentrated district of corporate property rights optimization.

There is a close relationship between fair value, property rights and accounting. Above all, pursuing value measurement is an intrinsic requirement on the origin, development and change of accounting. In addition, value measurement realizes the logical unanimities between fair value and property rights accounting. Moreover, affirming or protecting property rights, and completing accounting's mission require value measurement, which is a sharp weapon. In reality, fair value measurement basis is the best realization of value measurement, and the best of integration with dreams and reality.

This book reflected on the "whether the value relevance of accounting information improved" as the standard measure of the accounting reform effectiveness and proved that judging the accounting reform effectiveness by only

testing whether accounting information value relevance increased was incomplete under the emerging and imperfect capital market countries. By examining the content and relation among accounting income, comprehensive income and economic income. This book demonstrated the accounting reform effectiveness's measuring criteria for emerging market economies, which was that accounting income should be close to comprehensive income and economic income, and gave specific measurement methods and judging criteria based on property rights protection view and integration of outcome rationality and procedural rationality.

Modern accounting possesses the function of property rights protection. Accounting public domain covers two dimensions of order level and institutional level, which respectively become the reason of congenital distortion and rule distortion of accounting information. Accounting standards in economic history has changed from the type of "legal compliance" to the type of "financial expectation", which aims at unifying the protection of entity property rights and virtual property rights. Public domain, caused by the deviation of accounting standards from accounting district order, is the fundamental reason of accounting standards changes, whose internal logic is from accounting habits to accounting practices, accounting social norms, and accounting standards. Effective accounting standards should comply with valid legal system of property to realize the synchronous change.

Accounting is the foundation of orderly operation and sustainable development of a country and even the world economy. Protection of property rights is the basic function of modern accounting. Property rights foundations of international convergence of accounting standards are defining property rights precisely, exchanging property rights equivalently and protecting property rights effectively. This book describes the latest progress of international convergence of Chinese Accounting Standards, analyses positive economic consequences of standards convergence from financing from abroad, information transparency, accounting professionals and anti-dumping investigation dimension and discusses the negative economic consequences of standards convergence from the le-

gal system dimension. We propose to promote ongoing and comprehensive convergence strategy implementation from the implementation of the "triple" presentation, active participations in IFRS formulation and the establishment of a multi-level communication mechanism with IASB.

Accounting plays the most basic, most important and most operational role in the process of precisely defining property rights and effectively protecting property rights. In order to obtain income of standards changes, reduce implementation costs and improve adaptive efficiency, China has established CAS for large and medium-sized enterprises and SES for small businesses based on independence concept, which implies the formation of dual structure accounting standards. This book gives a comparison between CAS and SES and discusses their adaptive efficiency problems respectively.

The body of accounting and legal system of the Britain and the United States consists of the constitution, property law, contract law, law of tort, inheritance law, company law, the stipulation of property rights and quantities in the bankruptcy law as well as the accounting standards. The continental law is mainly composed of the constitution, civil law, commercial law, company law and tax law. While the body of accounting and legal system of the Britain and the United States has higher adaptive efficiency by contrast. This book demonstrates that the continental pattern is an inevitable choice for China to establish a well-ordered market economy by using the SSP model, at the same time, designs framework of the Chinese accounting legal system which covers five levels.

Accounting legal institution optimization is designed for civil law system countries. It aims to realize the integration and basic control of "property rights", and to improve the adaptive efficiency of the system. There are two optimization paths as follows: If adhering to the "local characteristic", the optimal choice is to formulate or revise the legal system terms, and initiate a separate formulation or revision of supplement accounting system procedures in the mean time. The suboptimal choice is to provide emergency temporary accounting treatment provisions for new economy business, and start the synchroniza-

tion modification program of accounting institution and legal system. If adhering to the "international convergence", the choice should be based on the new accounting system after convergence. When the accounting system belongs to the proper accounting behavior rules, it should be gradually supplemented (compatible or unspecified) or amended (when in conflict). Conversely, it is recommended to take "footnote disclosures" or "triple presentation" as ways to provide basic data source for the legal system operation. Accordingly, this book presents a Chinese accounting institution system optimization implementation plan.

There are some major initiatives about building a public-finance system, such as classification of government revenue and expenditure reforms, the preparation of departmental budgets, centralized treasury payment system and the government procurement system, whose accounting implications were discussed in This book. On this basis, combined with the construction of public finance background, this book explained the specific content of the urgent reform following five aspects: government accounting objectives, scope of government accounting application and accounting objects, government accounting entities, accounting foundation and government financial reporting.

There is a new consensus in theorists that government accounting is constituted of budget accounting and financial accounting by two relatively independent systems. Nowadays, the dual structure pattern of government accounting has already formed, which decides us to need urgently use the dual structure to research the exquisite building of government accounting concept framework in order to direct government accounting reform. In This book, combining with the dual structure, we discuss government accounting objectives, objects and applicable scope, entities, qualitative characteristics of information, accounting basis and measurements, government accounting elements, government financial reports and the expression form of government accounting concept framework.

Creating an internal control framework enables the effective implementation of policy makers idea of protecting people's property rights, which is the

basis of property rights within government control. Objectives of government internal control should be reasonably fair distribution of national resources, safely usage of national financial funds and high efficiency and good effect of public services. Government internal control includes five elements, internal environment, risk assessment, control activities, information and communication and internal oversight, and its implementation mechanism involves three aspects, improvement of internal audit, strengthening external oversight and accelerating the construction of government accounting standards.



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