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《世界国家财政监查史》

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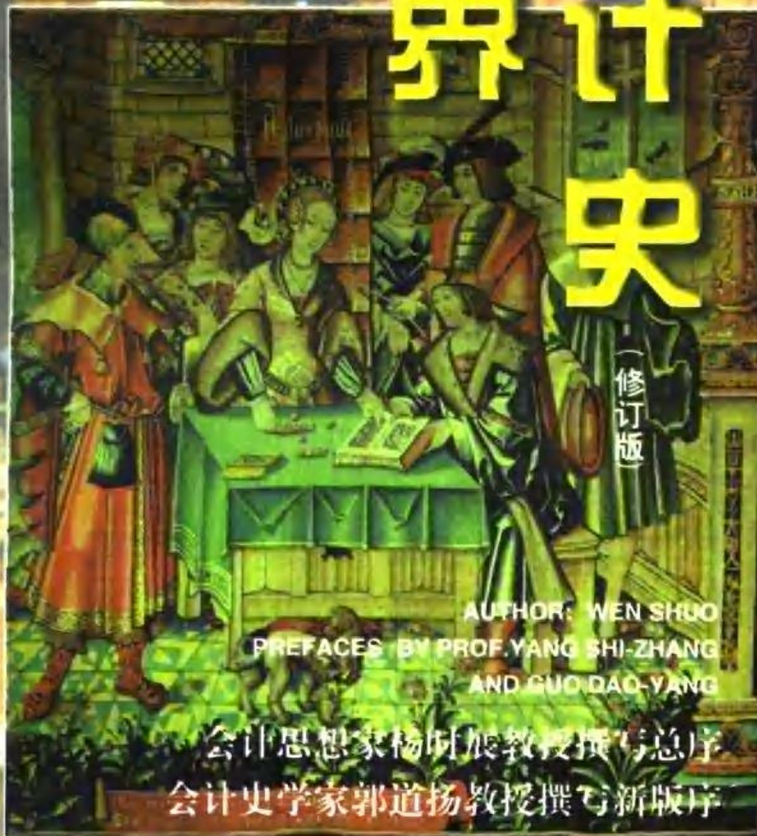
坪井义彦

世界审计史

第一部世界审计通史

THE WORLD HISTORY OF AUDITING

文硕
编著



(修订版)

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official staff, hence, a prosperous country. Otherwise, it would give way to corruption and degeneration, in the end, the decline and disintegration of the country. We can find ready examples in the three Administrations of Qing, the Northern Warlords and Guomingdang in the former half of this century. Any government must make vigorous efforts for a strong and prosperous country instead of falling into the rut of the previous dynasties it wants to see auditing get onto the right track. The purpose of compiling the history of auditing is not for the accumulation of historical facts, feeding topics for chatting but for the exploration of the reasons of stability and turmoil, the rise and fall of a country and its social economy reflected in auditing. Therefore, history of auditing is a book of information on the rise and fall of a country and may serve as a clue to the management of a country from which we can take lessons. For this very purpose, Prof. Wen Shuo has compiled this book, the World History of Auditing.

Presently, China is taking drastic measures for a clear government against bureaucratism. It is once again advocating the people oriented idea and emphasizing economic returns. This demonstrates its determination to strive for a strong and prosperous country and has won popular support. Important as it is, determination is only a starting point. In what way will we combat bureaucratism? How can we bring about the genuine recovery of the people—oriented

idea? How can we ensure the rise of economic efficiency? All these are practical questions which call for appropriate and effective measures instead of mere determination. After reading this book by prof. Wen shuo, we may find some source of enlightenment for the solution of these problems.

II

I always believe that the crux of auditing is accountability without which there would be no auditing. We must have a profound knowledge of accountability in order to get a good understanding of auditing. Accountability is a basic concept not only for auditors but also for the those serrants of the people who, entrusted by the people or donators are responsible for work of the country, government administrations and enterprises. Without understanding this concept, they are likely to be carried away and even deem themselves as masters of the people, thus lose popular support.

What is accountability? In this book of Prof. Wen shuo, the word is the basic proceeding point of the book. Take China as an example: the Constitution stipulates that the people are the masters of the state and own all the power and resources of the state. The people's Congress, representing the people, is the supreme authority of the government at all levels. Through the People's Congress at differ-

ent levels, the people entrust the public owned state resources to the public servants (People's administration at all levels and their staff members) who engage in the management and administration in accordance with the will of the people reflected in the yearly budget and the Development Plan of the National Economy adopted by the People's congress at all levels. According to the theory of law, this bring about the relationship of trusters and trustees between the people's congress and the people's government at the same level. Undoubtedly, the latter will take up the responsibility as trustees in the greatest loyalty and fulfil the mission entrusted by the people with the highest efficiency, the lowest cost of resources and the best and quickest returns. While reporting to the people, they should also accept the auditing and supervision of the Poll Office at the same level. The work of state audit will proceed smoothly only if the government officials have high personal quality and a strong sense of accountability. Among those financial men, not a few still hold the view "Finance should not be subjected to the examining of auditing office in the same level". It's hard to begin the topic of accountability with them.

The concept of accountability is the preceding point of the work of auditing.

The major mandate of a state audit institution is to make a fair and independent reassessment of the reports

submitted by the government at its own level and of the fulfilment of accountability assessed by the accounting office. If the result of reassessment shows that the government has fulfilled the mandate of the people as expected, the People's Congress at its own level will relieve these public servants of their responsibility. On the contrary, if it shows that the government has largely failed to fulfil the will and request of the people, a new government will be elected to take place of the incompetent one. China and western countries hold the same view on these issues though they do differ on the basic issue as to who represent the people. In modern democratic societies, state auditing is indispensable and even pivotal to democratic politics. Only those countries in which auditing plays an important role enjoy high degree of democracy; This has been the history of auditing as well as the history of democracy.

III

How can we ensure a good role by auditing?

A large part of the book by Prof. Wen is devoted to the comprehensive introduction of the experiences of the major countries, namely, auditing of all forms must be ensured by a good state audit system apart from the firm establishment of the concept of accountability.

The history of auditing tells us, audit institutions must be independent of the interference of the trustees in order to play a genuine role——It will yield no result if the government handles the expenditure and management and the same government does the auditing by itself. Such practice may deepen the distrust of the people. When a country does the auditing which can not convince the people, it has been left nothing which is convincing.

Auditing must be independent of the trustees and the result must be submitted directly to the trusters rather than via the trustees. In such case, not only can the auditing institutions make a fair and objective reassessment of whether the government has fulfilled the mandate of the people, but also the government can demonstrate its intention of non-interference of the work, its great loyalty to the people and hence win their trust and support. As we know, the people are absolutely practical. We should never nurse any idealism in this respect. As they will make judgement of the attitude of their government by their deeds instead of political promises (reflected in the yearly budget and Development of the National Economy). The audit institutions, independent of the government, will make an objective reassessment of the accomplishment of the government and bring it to the public. As long as it is practical and realistic, the government will be able to enlist public confidence and support. People are more likely to accept the shortcomings con-

firmed by the audit institutions than the self — praised achievement by the government. Because of this common desire of the two parties, over 90% of the modern audit institutions in the contemporary world are independent of the government at all levels. The independence of auditing institutions constitutes a precondition of the supervisory role performed by the people over the government which will get its work known to the public under the context and win credit and popular support.

Presently, the people in China share a common desire, namely, an unswerving adherence to the Four Cardinal Principles——upholding the leadership of the Chinese Communist Party; reinforcing the dictatorship of the proletarians; following the guidance of Marxism — Leninism and Maozedong thought; sticking to the socialist road. However we must ponder over the issue: How can we transform this common desire of the people to the forcible action of the government officials at all levels and from the Programme of the Party to the strict requirements of the public servants by the Party? For this purpose, what the public servants do must conform with these principles so that the people may be convinced by the action of the public servants that they are the servants of the people instead of the masters. In the same line, it is very clear whether it follows the Principles if the audit institutions are subjected to the government at all levels so that the government may find itself in an awkward

position of handling the expenditure, management as well as auditing all by itself? In this context, how could the government explain the whole thing to the people with confidence and win their trust even if they didn't raise any objections? Yet, there are still some who assume that the existing auditing system helps the proper handling of the result of auditing whose underlying meaning is that the People's Congress has no capacity in this respect. Suppose we could take no notice of their ignorance of the role by the People's Congress, we could never turn a deaf ear to the complainants by the auditors nationwide about the difficulties of auditing and after — handling. Then what else still sustain the idea that we must cling to the present auditing system?

From a historical point of view, the present audit structure does not conform with the demand for a clear government, the request of persisting in the Four Cardinal Principles and the pains taking efforts for prosperity. Moreover, it is incompatible with our efforts to increase the transparency of the government so as to reinforce the unity of the people around the central government and win their support. I believe that we will share this view after reading this book by Prof. Wen shuo. I'm completely for the idea that democracy can not be separated from law. At present, our legislature and structure concerning auditing can no longer ensure the achievement of these objectives as " a

highly developed democracy" and the observance of the Four Cardinal Principles. It's high time for us to make reconsideration.

IV

I've always believed that auditing not only begins with the emerging of accountability, but also evolves with the development of accountability.

In the slave society in which "all the land is owned by the king and every one is his subject", the slave holders owned everything. It's only natural that they were the trusters of the society while a handful of wealthy slaves responsible for the management for the slaves holders were the trustees; In the feudal society, the feudal monarchs and landlords were the trusters while the feudal bureaucrats and the housekeepers of landlords (such as Wu Jinxiao and his like described in the Dream of the Red Mansion) were the trustees; In the capitalist society, the tax payers represented by the bourgeoisies are the trusters while the capitalist government at different levels are the trustees. In the socialist country, the broad masses of people are the trusters and the people's government at different levels are the trustees. Based on this view; we may conclude that the evolution of human societies has been reflected in the replacement of trusters by trustees because of the rise and fall of the class

forces they represent. In the process, the number of the trusters has expanded greatly and the supervision over the achievement of accountability has become more strict and accountability proper has gained rich content.

In the enlightening period of democracy, the people's request was limited to how much would be taken from the people. They were entitled to refuse the attempt of exceeding the ceiling but would never inquire about how the money from the people was spent. With the development of the society and the growth of the people's conscience of democracy, the people began to demand that all taken from the people should be used for the people. Anyone who didn't would be enjoined to shoulder political responsibility. With the further development of the society and the further growth of democratic rights, the people began to demand that all taken from the people must be used for the people economically, efficiently and effectively. The government would still be held responsible if they didn't use the money efficiently and failed the expectation of the people. For the past two decade when democracy and production force in the west enjoys further growth, the issues of pollution, noise, the health and well being of the worker, the protection of the women's and children's rights and the maintenance of ecological balance have captured increasing attention and concern. The people are now demanding the input of social responsibility in accountability thus bring about the

concept of social auditing. Proceeded from this point of view, we can see that a history of auditing is virtually a history of democracy as well as a history of accountability. This theme runs through the book on the history of auditing by Prof. Wen from the beginning to the end. The supreme form of accountability is political responsibility. In the west, to be held responsible politically means the step—down of the government because of the loss of trust by the people.

The history of auditing shows that in a democratic society where auditing can play a full role, auditing and bureaucratism can never reconcile with each other. Instead, the former is a strong antidote of the latter. From the perspective of accountability, no case of irresponsibility characterized by bureaucratism has survived auditing successfully and no auditing has left any room to bureaucratism. This is how the history has been going: Bureaucratism can hardly run wide in the country where the system of auditing can be carried out speedily and resolutely. On the contrary, the system of auditing fails to play a full role where bureaucratism is rampant. No examples can be found to prove the opposite.

V

By introducing the development history of auditing in

different countries, Prof. Wen shuo has concluded in the book that the modernization of auditing can only be realized in the process of political democratization. Without the insurance of democratic politics, the modernization of auditing will proceed very slowly or even go astray. In the meanwhile, by using the examples of Britain and U. S. A. , the author points out clearly that the modernization of politics doesn't ensure an immediate modernization of auditing as the latter hinges on the profound understanding of the relationship with the former by the auditors and statesmen. I quite go along with the idea. In the meanwhile, I feel that without the guarantee of modern auditing, political democratization can hardly be free from the serious impediment caused by bureaucratism. democracy is the essence and the ends of modern auditing while auditing is the demonstration and means of modern democracy. modern auditing will lose its significance if without the ends of modern democracy. democracy constitutes the basis for theory, namely, modern auditing must proceed from accountability.

Accountability boils down to the issue of "loyalty" and "disloyalty" while the sense of accountability is in essence the sense of democracy.

The key to democratic politics is not as some people suppose, the quality of the people. Even without labeling it as non-Marxist-Leninist, it is still not true to the fact to

justify the failure of practising democratic politics under the excuse of "the poor quality of the people". It's only natural that the quality of the people in the primitive age were not as good as that of us today, we can never deny the Yiruokui Clan and the Chirad Clan described by Engles being a democratic society. The key to democratic politics lies in the quality of the public servants of the people. If they are furnished with a strong sense of accountability and consider themselves the servants and trustees of the people to whom they show unswerving loyalty instead of the other way round as what Den Xiaoping refer to some leaders "who deem themselves as the masters instead of the servants of the people" (page 292 of the Selected works of Deng Xiaoping), the so — called "poor quality" of the people wouldn't prevent themselves from being the masters of the country. In the early liberated — area, the strong sense of public servants shared by the cadres ensured the successful practice of free election of their servants by the people by way of casting of beans instead of votes. This demonstrates that illiteracy does not prevent the people from exercising their rights. However, one thing to be asked is, "Is the quality of the Chinese really poor?" The Chinese people always have a good sense of right and wrong, not to mention their commonly acknowledged quality of industry and intelligence. For example, they have always spoken highly of Mr. Zhu Gelang, who, being afraid of failing the expectation of the ancestors, bent his back till his dying day in

helping the Emperor Ardou who was infamous for his poor quality; Likewise, they have never mentioned Chaoman without referring to a treacherous court official who took hostage of the emperor to command the kings and never show any respect to Emperor Liuxie, Xian.

We never disagree that the quality of trustees should be better than that of the trusters, otherwise, it wouldn't be necessary to entrust on them! In the eyes of those who believe in "the peoples' quality theory", the quality of the people in the west today are high enough for democratic politics. However, I wonder whether they have ever noticed that these people are also being fooled around by the politicians who claim themselves to be of higher quality and the champions of democracy. This is determined by the state system. Aren't these examples adequate to show that the key to democratic politics, instead of being the "quality of the people", is the sense of accountability, the loyalty to the people by the public servants? Determined by our state system, the politics of the People's China has always be for the people and the majority of the carders are bound to serve the people wholeheartedly and give full play to the advantage of socialism as long as they form a clear sense of accountability. Socialist democracy will have fully developed when bureaucratism is smashed and a healthy auditing system so as to change the phenomena of "inadequate advocacy and practice of democracy" criticised by Deng Xiao ping

(page 162 of the Selected Works of Deng Xiaoping) will be conducive in anyway to the persistence of the Four Cardinal Principles, the stability of the country and the realization of a highstandard democracy.

VI

Prof. Wen shuo is well — known to us. Many of his previous works are known for their rich content, keen insight, tight structure and fresh and lively diction which is kept and further developed in this book, the World History of Auditing. The book has over 600,000 words divided into five parts with its focus on accountability. The first three parts deal with the history of state auditing, auditing by CPA and internal auditing development. Emphasis is given to the role of state auditing combating bureaucratism in democratic political entity, of auditing by CPA in establishing and maintaining the integrity of capital markets and of internal auditing in strengthening business management and enhancing economic efficiency. The fourth part examines the development of recent audit firm mergers (accounting services from Big Eight to Big Six). The fifth part is devoted to the history of auditing on specific subjects of eleven which illustrate respectively the development of auditing techniques and the tendency of future development of auditing. The book is equipped with substance by which I'm dazzled as if I were walking in the mountain where there

are so many things for my eyes to take in. In the process of writing the book, the author established contacts with dozens of relevant agencies, exchanged views with the auditing experts in many countries and accumulated huge amount of information and pictures from Britain, Japan, the Soviet Union, West Germany, France, Spain, Portugal, USA and Arab countries. Therefore, It deserves to be called another great book by Prof. Wen shuo after long years of painstaking efforts. It is the first history book of auditing I have ever seen worldwide which makes a systematic and comprehensive introducing of the evolution process of state auditing, internal auditing and auditing by CPA. This demonstrating the development of the theory and work of auditing in China with the improvement of its economic work following the policy of reform and opening to the outside world. Moreover, we are gratifying to see that some of our countrymen have gained world claim in this respect.

There is no limit to knowledge. I believe that Prof. Wen shuo will strive for new achievements.

March 29, 1990 Wuhan