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中国企业会计实况调查

南京大学会计学系课题组 著



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前言

研究中国会计，首先要对中国会计工作的实况有一个准确的把握。但我国会计工作实况到底如何，迄今为止尚未有一个较为全面的资料说明，这在一定程度上阻碍了我们对中国会计问题做出有针对性的研究，也是我们在中国特色会计问题上迟迟形成不了积极成果的一个重要原因。美国管理会计实务委员会（MAPC）每隔几年会发布一份美国管理会计实务报告，较为客观全面地反映了美国管理会计的实务动态，为研究美国管理会计实务及发展提供了一整套权威的资料。而在我国，此项工作尚未引起有关权威机构的应有重视。南京大学会计学系于1999年8月成立了专门课题小组，试图在解决这一问题上率先作些探索。课题组决定以问卷调查为起点，在问卷调查取得成果的基础上，再进行个案的深入研究，准备经过若干年努力，积累一系列全面反映中国企业会计实况的信息，为以后人们研究中国会计问题提供一份具有相当可信度的现实资料。希望我们所作的这种努力，能够形成一种民间的推动力量，以期引起我国会计界同仁的关注，并共同解决这一问题，更希望引起有关权威部门的重视，出面组织做好这件关系我国会计理论发展大局的非常有意义的大事。

我们在没有任何资助的条件下开展此项工作，所幸的是此项工作一开始就得到了中国注册会计师协会与中国会计学会的大力支持，这种支持不但是道义上的，而且有具体的行动，没有这种支持，我们的工作将难以起步。我们期望，中国会计界同仁们能够理解我们这种振兴中国会计理论研究事业的拳拳之心，对我们研究过程中暴露出的不足予以坦率、毫不留情的批评，对我们的这种热情给予友善的肯定，对我们的后继研究给予尽可能多的支持。希望国内外同行与我们展开这方面的进一步的协作研究。

为便于读者了解我们此项工作起步阶段的思路，特就首次进行的问卷调查作如下说明。

首次问卷调查，我们瞄准中国会计实务中的重要问题，设计了两种调查问卷：一种是以企业高层领导（包括厂长、经理和企业中分管会计工作的负责人）为调查对象（以下简称“问卷一”），侧重调查企业领导对会计工作的看法；一种是以企业财务部门为调查对象（以下简称“问卷二”），侧重了解中国企业有关管理会计方法的应用情况。

调查自1999年10月开始，至2000年4月结束，历时半年。两种问卷共发出234份，收回77份，回收率为32.9%。

问卷根据中国注册会计师协会给出的企业名单发出（见附录2），答卷由被调查者自愿寄回，问卷回收充分体现了自愿原则，从而保证了答卷具有较高的可信度。

为了便于被调查者回答，并能收集到有价值的信息，课题组充分借鉴了国内外同类问卷设计模式，吸取以往进行类似问卷调查的经验教训，围绕调查目的，根据这几年我国企业会计改革与发展的现状和趋势，经反复酝酿、讨论和修改，最终形成了两套问卷调查题目。

由于问卷一的调查对象是企业高层领导，他们工作繁忙，难于对其进行过细、过于专业化的调查，因此我们在设计该问卷时遵循如下原则：

1. 题目设计简单明了。问卷设计力求简明扼要，切合实际，并

能为企业领导所熟悉。问卷中只列示了反映企业会计工作现状、作用等总体状况的 10 个方面的重要问题，以尽量减少领导答题工作量。

2. 题型直观，题意明确，方便回答。10 道问题均采用选择题的题型，答题结构经命题组慎重设计，涵盖企业会计作用的主要领域，各选项间具有排他性，全部选项形成较为完整的体系。

3. 突出重点问题。虽然题量不大，但是 10 道题主要集中在三个方面：（1）企业领导对会计工作本身的认识；（2）企业领导对目前会计工作作用的认识与判断；（3）企业领导对会计工作的希望。这三个方面是会计理论界与实务界普遍关心的问题。例如，企业会计应该对谁负责、当前会计信息失真的根源何在、会计信息对企业管理和决策是否有用、会计信息是以真实性还是以相关性为第一目标，这些都是近几年来理论界关注的热点问题。本次调查试图反映部分企业界高层人士对这些问题的看法和判断。

问卷二面向企业财务部门，目的是要准确、全面地了解我国企业使用各种管理会计方法的实际情况。因此，该问卷在设计时遵循了如下原则：

1. 题型直观。本问卷调查的题目均采用选择题的形式，答题结构经命题组慎重设计，各选项间具有排他性，全部选项形成较为完整的体系。题意明确，方便问答。

2. 内容全面。本问卷包括成本管理、成本性态、预测分析、经营决策、项目投资、预算编制、责任会计、内部控制等方面共计 100 多道调查题，基本涵盖了企业会计工作的各个方面。

3. 专业性强。由于本问卷针对企业财务部门，与问卷一相比，其调查题更为专业，调查内容更为细致。

根据问卷调查结果，我们撰写了本调查报告，分为总报告和分报告两部分。总报告分为企业领导与会计工作者两个层次。企业领导层次的总报告根据问卷一的调查结果撰写，综合反映了企业高层领导对当前我国企业会计工作本身的认识、对会计现状的看法和对会计工作的希望。企业会计工作者层次的总报告根据问卷二的调查结果撰写，

综合反映了企业会计人员对管理会计应用现状、效果及有关问题的基本看法。分报告包括十一个部分，分别以成本管理、成本性态、预测分析、经营决策、项目投资、预算编制、责任会计、内部控制等为主题，对有关管理会计和成本管理的具体方法在我国的应用情况进行了研究。

我们按照这样的思路展开分析：先是对调查结果进行概括性的说明及比较，得出一个初步印象；然后分别从行业、地区和企业规模三个侧面进行对比分析，以期了解在我国不同行业、不同地区和不同规模的企业之间，管理会计和成本管理方法的应用是否存在差异以及差别所在，并试图揭示引起差别的内在原因。这些分析在很大程度上是我们的主观判断，虽然我们已经尽了最大努力，试图使这种主观判断最大限度地接近我国实际，但这些解释是否恰当尚需进一步实证。

前几年，一些学校和从事会计理论与实务研究的人士也开展过类似的调查研究。我们这次调查，在某种意义上说，是以前这些调研的继续和深化，并在下述方面有所发展：

第一，调查组织层次较高。本次调查得到了中国会计学会和中国总会计师协会的大力支持，中国总会计师协会专门发文要求企业配合（见附录 1），并为我们开列了调查企业的名单，这在我国会计问卷调查中尚属首次。

第二，调查对象区分为企业领导与企业会计人员两个层次。过去的调查对象较为单一，不是企业会计人员就是学校教师，很少有从企业高层领导和会计工作人员两个不同层面进行调查，因而难以了解企业领导与会计人员在对会计工作的认识上有何不同。本次调查在这方面进行了一次尝试，分别为企业领导和会计工作者设计了不同的调查表。

第三，调查范围更加广泛。本次调查的面较宽，覆盖了纺织、化工、机械、建设、农垦、石油、商业等不同行业，以及东部（包括江苏、上海等地）、中西部（包括贵州、湖南等地）和老工业基地（包括辽宁、陕西等地）等不同地区。

第四，调查内容更为全面。以往类似的调查都是专项调查，虽然

主题比较集中，但调查的内容较为单一，难以反映我国管理会计应用的全貌。与以往的调查相比，本次调查的内容更为广泛、全面、丰富，内容几乎涵盖管理会计和成本管理的各个方面。我们希望本次研究能为我国理论界进一步分析企业会计问题提供较为真实、全面的第一手材料。

第五，在调查重点上，关注各种管理会计方法的应用效果。以往调查关心的都是各种管理会计的方法的使用情况，忽视了应用效果。在本次调查中，有一部分内容专门调查各主要管理会计方法在实际工作中的应用效果，从而弥补了以往问卷调查的不足。

第六，在分析方法上，总体描述与侧面分析相结合。以往的调查在分析时多是概括性的总体描述，少有从不同侧面进行分析。本次调查在分析时既有概括性的总体描述，又有从行业、地区和规模三个不同侧面的对比分析，试图在了解概貌的同时从不同侧面了解我国企业会计工作的现状，分析的角度更多，它们互为印证、互相补充，取得了具有一定代表性的全面资料。这种分行业、地区和企业规模的分析方式，为以往问卷调查所不具有，它是研究会计实务现状的差异及其成因的一次尝试，希望能给其他会计理论和实务工作者提供一点基础性信息，带来一些启示。

我们的调研也存在着不足，主要表现在：

第一，问卷回收率不高。造成这种局面的原因可能有两个：（1）实务工作者对我们的理论研究不感兴趣。一方面，这可能是因为实务工作者整天忙于具体的事务性工作，而忽视了对相关理论研究成果的学习和吸收，只关心会计准则和制度，而对理论学习没有迫切要求。这种可能的极端推论将是，在我国还没有形成此类调查研究的社会氛围，尚不具备进行此类研究的条件。另一方面，这也可能意味着我们以前的类似研究过于学术化了，理论与实际脱节，研究结果对实际工作者没有什么参考价值和借鉴意义，长此以往，实务工作者对理论工作者的任何研究都失去了往日的兴趣。（2）问卷本身存在一定缺陷。在设计本问卷时，我们出于成本收益和了解全面情况的考虑，调查的内容几乎涵盖了企业会计工作的各个方面，这样一份内容“庞大”的

调查表可能吓退了部分填表人。此外，企业家层次的低回收率，一定程度上反映了我国企业会计工作地位不高，且并未得到领导应有重视的现状。

第二，调查的结果是否具有代表性，我们无法确认。造成这种不足的原因是，我们无法保证被调查者都遵循随机调查的原则做出答卷，调查结果是否具有代表性难以保证。但这次调查起码可以为进一步的调查研究提供基础性的资料。再者，企业领导和会计人员的主观判断，是否代表着这些企业会计工作的实际状况，我们也无法肯定，这是任何问卷调查都无法克服的缺陷。虽然我们在设计问卷时，已尽量使题意明确、答题方便，并努力减少答题中主观判断的成分，以此为提高答题质量提供保障，但是答题者的认真程度仍然会直接影响答题质量，而对这一点，我们在组织调研中却无法采取有效的保障措施。因此，对于答题结果是否真正代表着企业会计工作的实际，我们无法确认。只有通过广泛地进行企业会计工作个案调研，才能弥补这种不足。也只有将问卷调查与个案研究结合进行，才能对我国会计工作现状形成较为全面、准确的认识。

整个调查研究得到了中国总会计师协会及有关省、市与行业总会计师协会的大力支持，在此我们表示衷心感谢。它们是：中国总会计师协会、西安市总会计师协会、苏州市总会计师协会、贵阳市总会计师协会、中国商业会计学会总会计师分会、上海市总会计师工作研究会、湖南省总会计师协会、中国纺织行业总会计师协会、江苏省总会计师协会、沈阳市总会计师研究会。尤其是中国总会计师协会的朱德惠会长和周树森秘书长对本次调查提供了大力支持。本次调研还得到了财政部部长助理、会计司司长冯淑萍教授的鼓励，中国会计学会秘书长刘玉廷教授、财政部会计准则委员会副秘书长陈毓圭教授、东北财经大学刘明辉教授、中国会计学会副秘书长周守华教授对本次调研做出了具体指导，《会计研究》杂志田志心副主编在研究报告定稿时提出了中肯的修改意见。没有这些领导、同行的鼓励、支持和指导，本次调研活动无法进行，调研报告也凝结着他（她）们的心血。

同时，我们还要特别感谢接受本次调查的被调查单位和填表人

(具体单位见附录 3)，正是在他们的积极配合下，我们才顺利地完成了这次调查。

当然，本次调研及其报告存在的不足，应由我们自己负责。

南京大学会计学系课题组
2001 年 8 月

PREFACE

To research Chinese accounting, a thorough knowledge of the practices of accounting in Chinese enterprises is necessary. But till now, we still don't have an overall illustrative material, which, to some extent, hinders pertinent researches of Chinese accounting. And it is also an important reason for the delay of positive production in the research of a China - characterized accounting system. In America, the Managerial Accounting Practice Committee (MAPC) publishes a report on the practices of managerial accounting every several years. These reports give an objective and overall reflection of the development in managerial accounting practice, and provide a series of authoritative materials for the researchers in this field. But in China, this work hasn't been attached enough importance to by the related authoritative organizations. In August, 1999, the Department of Accountancy of Nanjing University set up a task team, making some initial efforts in attempt to solve this problem. The work began with a survey, and case study will be made based on the conclusions from the survey. The task team has decided to accumulate a series of information on the practices of Chinese managerial accounting

through several years of efforts, providing realistic and reliable materials for later researchers in the field of Chinese accounting. We hope our efforts can form a kind of nongovernmental impetus and catch more attention from our colleagues, so that we can solve this problem together. We also hope our work can draw the attention from the related authoritative organizations, so that they will organize this meaningful work for the development of Chinese accounting theories and practices.

We have begun this project without any financial aid, however, fortunately, our work has received the support from the Chinese Chief Accountant Association and the Chinese Accounting Institute from the very beginning, not morally, but also practically. Without their support, it may be very hard for our work to begin. We hope our colleagues can give full understanding to our intention to develop the course of theoretical researches in Chinese accounting, give frank criticism on the defects we have in the process of research, give amiable comment on our endeavor, and give us help as much as possible for our further researches. We also hope our colleagues, home and abroad, will have collaboration with us in the further researches in this field.

For the convenience of the readers to understand our plan of the initial survey research, we have such explanations as follows:

As for the initial survey, we have designed two sets of questionnaires according to the important aspects in the practices of Chinese managerial accounting. One set is for the management (Questionnaire One), including managers and executives of accounting in enterprises, focusing on their opinion on accounting. The other set is designed for the accountants (Questionnaire Two), focusing on the details of practices of managerial accounting in Chinese enterprises.

The survey began in October, 1999, and ended in April, 2000, lasting for half a year. 234 shares of Questionnaire One and Questionnaire Two were sent out. 77 answer sheets were received. The ratio of return is 32.9%.

The questionnaires were sent to the listed companies (Appendix 2), given

by the Chinese Chief Accountant Association. All the answer sheets were sent back by the companies voluntarily, which ensured the high reliability of the answers.

We have taken the similar questionnaires home and abroad for reference, and assimilate the previous experiences in those surveys. Focusing on the purpose of our survey, according to the current situation and the trend of the reform as well as the development in Chinese managerial accounting, the task team has designed the two sets of questionnaires after sound consideration, discussion and revision.

For the management are always very busy, we can't make a very detailed and specialized survey. Taking this into consideration, we have designed Questionnaire One according to the following principles.

1. The questions are clear and simple. All the questions are designed to be clear, reflecting the reality and quiet well known by the management. There are only 10 questions concerning the reality and function of accounting in enterprises, so that the time consumed in answering the questions is reduced.

2. The questions are easy to answer. All these 10 questions are multiple-choice questions. All the options are designed carefully by the task team, involving all the main aspects in accounting field. Each option is exclusive for the question while all the options form an integrated body.

3. The most important problems are highlighted. Although the volume of Questionnaire One is not very large, the 10 questions contained are focused on the following three important aspects: the management's understanding of the accounting itself; their comment on the present situation and functions of accounting; and their hope of the accounting in the future. These are all questions receiving much attention from both the theoretical and practical sides of accounting. For example, for whom the accountants should be responsible, what is the primary reason for the distortion of accounting information, whether accounting information is useful in decision-making and management, whether reliability or relevance should be the most important objective of accounting

information. They are all questions arousing heated discussions in the theoretical circle in recent years, and this survey is just meant to reveal what opinions the top management hold towards these questions.

Questionnaire Two is designed for the practitioners of accounting and to reveal exactly and thoroughly the actuality of managerial accounting practice in Chinese enterprises. So this questionnaire is designed according to the principles as follows.

1. The questions are easy to answer. All these questions are multiple-choice questions. All the options are carefully designed by the task team, so that for every question, each option is exclusive while all the options form an integrated body.

2. The content is very comprehensive. This questionnaire contains more than 100 questions relating to cost management, cost behavior, forecast analysis, operation decision, investment analysis, budget, responsibility accounting, internal control, etc. These questions almost cover all the aspects of the accounting practice in enterprises.

3. The questions are most specialized. Since this questionnaire is designed for the practitioners of accounting in enterprises, thus compared with Questionnaire One, it is more specialized and detailed.

Based on the survey results, we have composed this research report. The report is made up of two sections, general reports and subsidiary reports. The general reports are written from two perspectives: the management and the accountants. The management part is written according to the research results from Questionnaire One. It makes a comprehensive reflection on the management's understanding of the accounting itself, their comment on the present functions of accounting, and their hope of the accounting in the future. As to the accountant part, it is written based on the findings of Questionnaire Two. It makes a comprehensive reflection on the accountants' opinion about the present practices, effects and other related problems of accounting. The subsidiary reports consist of 11 subsections, which are cost management, cost be-

havior, forecast, operation decision, investment, budget management, responsibility accounting, internal control and expenditure control.

We make our analysis in the following steps. First of all, we made a general explanation and comparison based on the findings to get a primary impression of the question under consideration. Then we classified the enterprises into groups according to the trade, region and scale they belong to, to make comparison from these aspects. So that, we can reveal whether enterprises belong to different trade, region and scale have any and/or to what extent have differences in the practice of managerial accounting. And we tried to reveal the internal reasons for these differences, if any. Although these analyses are based on our subjective judgments, we have tried our best to make them consistent with the actuality in China. While even so, whether these analyses and conclusions are right or not is remained for further verification.

In the past several years, some institutes and people engaged in the theoretical and practical researches of accounting have put forward similar survey researches. To some extent, our research is the continuation and development of these previous researches. But we have the following advantages and contributions.

1. The survey is made by a high – leveled organization. This survey research received great support from the Chinese Accounting Institute and the Chinese Chief Accountants Association. The latter issued a notice to its members, requiring cooperation from them. And the association has given us the list of its members, according to which we have sent out the questionnaires.

2. Both the management and the accountants are surveyed, while in the previous surveys, the objects were relatively onefold, either the accountants or teachers of accounting in institutes. Few researches have been made from both management and accountants. Thus we can't know whether there is any difference in the opinion of management and the accountants about the practices of accounting. Our research makes an initial attempt in this aspect. We have designed questionnaires for management and for accountants respectively.

3. The range of investigation is broadened. This investigation has covered different trades including textile industry, chemical industry, machinery industry, construction industry, agricultural cultivation, petroleum industry, trading and so on. And the enterprises surveyed are located in the east of China (for example Jiangsu province and Shanghai, etc.), mid – west of China (for example Guizhou and Hunan province, etc.) and the old industrial bases (for example Liaoning and Shanxi province, etc.) .

4. The content is more comprehensive. Most of the previous researches are specialized, so their subjects were comparatively centralized and onefold. Thus they can't reflect the overall situation of managerial accounting in China. In comparison with those previous surveys, our research has more comprehensive content, which almost covers all the aspects of managerial accounting. We hope our research can provide a first hand, reliable, comprehensive material for further analysis of accounting in China.

5. We have taken the effect of managerial accounting methods as one of the focuses of our research. The previous researches were most concerned about the application of managerial accounting methods, but have neglected the effect of their application. In our survey, some questions are designed particularly to reveal the effect of the managerial accounting methods to make up for the previous surveys.

6. We have applied both general description and analysis from different aspects. The previous researches are almost general description and analysis. Few have elaborate on the different aspects of the problems. Our research not only has an overall description of the problems surveyed, but also makes comparison from the aspects of trade, region and scale, in attempt to understand the reality of the managerial accounting practice in China both in general and from different aspects. All these side analyses form a kind of supplement and support for each other. Thus we reach relatively thorough and representative findings. Not having been applied before, this kind of analyses can make a remedy for the previous researches. And it is an initial attempt to make re-

searches on the actuality of and the reasons for the differences in the accounting practices in China. We hope this kind of analysis can bring some new information and put forward some inspiration for other researchers in accounting theory and the practitioners.

Also Some defects also exist in our survey research, which are displayed as blew.

1. The return ratio of answer sheets is not high. There are two possible reasons as follows. Firstly, the practitioners are not interested in our theoretical research. On one hand, they may be engaged in daily routines, and thus ignore the study and acquisition of the products in theoretical research. And they show less interest in learning the related theory than in accounting standards and regulation systems. The extreme conclusion of this probability is that in China, the right social atmosphere and necessary conditions geared to this kind of theoretical research have not been established yet. On the other hand, such actuality may reflect that the previous researches are too pedantic, and theoretical research achievements are of no importance or value to the practical work. All these deprived the practitioners of their interests in whatever researches made. Secondly, some defects of the questionnaire itself caused the low ratio. With the consideration of cost – revenue and the desire to get a comprehensive knowledge, the questionnaire has been devised to cover almost every respect in accounting practice in enterprises. Such an immense and overall questionnaire may bring great difficulty for the fillers to fill. In addition, to some extent, the low return ratio, especially of the management questionnaire reflects that accounting practice has not been paid enough attention to by the management in Chinese enterprises.

2. We can't confirm whether the survey findings are representative. One of the causes is that we cannot guarantee all the people surveyed have given their answers adhering to the principles of random survey. In despite of this, the survey can at least provide some fundamental materials for further researches in this field. Another reason lies in that we can't make sure whether the

managers' and accountants' subjective judgments reflect the real status of the accounting practices in Chinese enterprises, which is an unconquerable flaw in any questionnaire survey. In order to improve the quality of the questionnaire, in the process of design, we have made much effort to make the questions explicit, easy to answer and reduce as much as possible the subjective judgments required in filling out the questionnaire. However, the attitude of the fillers towards their answers may directly influence the survey quality, which is out of our effective control. Therefore, we are unable to make sure that the survey results represent the reality of the accounting practice in Chinese enterprises. Only by comprehensive case studies on the accounting practice can this flaw be remedied. The combination of questionnaire surveys and case studies can ensure a comprehensive and accurate knowledge of the actuality of accounting practice in China.

The successful completion of the survey is the result of the cooperation, confidence and endurance of many people. We greatly appreciate the contributions of the associations and individuals listed below. It is impossible to overestimate the importance of their efforts in helping us, their insights into the survey research and their encouragement through critique.

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