

审计概念 体系研究

张建军 著

中国财政经济出版社

江西财经大学学术文库

审计概念体系研究

张建军 著

中国财政经济出版社

图书在版编目 (CIP) 数据

审计概念体系研究/张建军著. —北京: 中国财政经济出版社, 1997. 9

ISBN 7-5005-3583-X

I. 审… II. 张… III. 审计-概念-研究 IV. F239. 0

中国版本图书馆 CIP 数据核字 (97) 第 18170 号

中国财政经济出版社出版

(版权所有 翻印必究)

社址: 北京东城大佛寺东街 8 号 邮政编码: 100010

涿州市新华印刷厂印刷 各地新华书店经销

850×1168 毫米 32 开 4.75 印张 98000 字

1997 年 12 月第 1 版 1997 年 12 月北京第 1 次印刷

印数: 1—1050 定价: 10.00 元

ISBN 7-5005-3583-X / F · 3301

(图书出现印装问题, 本社负责调换)

序

随着社会主义市场经济体制的建立,审计工作越来越重要,同时也面临着很多新的问题,需要进一步对审计的基本理论问题进行研讨,更新观念,形成系统的审计理论结构,用以指导审计实践的发展。

审计理论结构是重大的基本审计理论问题,而审计概念在其中处于什么地位,审计概念体系如何组成,这些问题都需要审计理论工作者进行探索。

张建军博士是江西财经大学会计学系副主任、副教授,从事会计、审计教学、科研工作多年。他参考了大量国内外文献,结合我国审计工作实践撰写本书,对审计概念体系问题进行了较为深入的研究和探讨。在这本专著中,作者首先在总结中外各家观点的基础上,提出自己的审计理论结构构想,认为审计理论结构包括审计目标、审计假设、审计概念和审计准则等几个层次,而审计概念在审计理论结构中则是处于承上启下的中心地位。其次,作者指出,审计概念的取舍标准,是提出审计概念的关键。我认为,这一论点十分重要。过去,对于什么是审计概念、假设以及理论结构往往见仁见智,其说不一,主要原因之一就是没有从理论上为审计概念取舍标准作出界定。在本书中,作者从审计人员和审计工作两方面对审计概念的取舍标准提出了自己的观点。这些观点,对于审计理论结构的建立,具有重要的理论意义。

接着,作者提出了审计概念体系问题的七个要素,认为审计

概念体系问题由“独立性、职业关注、胜任性、重要性、审计风险、审计证据、合理保证”所组成，并对各个概念及其关系作了系统的论证。这不仅具有理论意义，对实践也有很大的指导作用。

应该指出，我国审计学术界的审计概念体系问题尚缺少专门性的研究，张建军的著作对此作了开拓性的研究，可以说是在一定程度上弥补了我国在这方面的空白。我相信，本书的出版，会有助于促进基本审计理论的研究，并对审计实践工作起到一定的指导作用。

徐政旦

1996, 3, 10

ABSTRACT

With the development of the audit practice, the study of auditing theory is being attached more and more importance. In the west, since the publication of "The Philosophy of Auditing" by R. K. Mautz and H. A. Sharaf in 1961, more and more study has been done in the literature of auditing theory. The study itself on the auditing has become deeper and deeper. Auditing theory play a more and more important role in the development of the audit practice.

Mautz and sharaf put forward a structure of auditing theory in "The Philosophy of Auditing". Later on, in "The External Audit" by R. J. Anderson, in "Theory of Auditing: Evaluation, Investigation and Judgement" by C. W. Schandl and "Montgomery's Auditing" (Eleventh Edition), the structure of auditing theory is also discussed with the emphasis on auditing postulates and auditing concepts. The auditing concept is in a transitional position in the structure of auditing theory and play a very important role in the auditing theory. Besides it has a great directive significance for the auditing standards and practice.

While two thirds of "The Philosophy of Auditing" is discussed the auditing concepts, most part of the "philosophy and Principles of Auditing: An Introduction" discusses the auditing

concepts. So it is easy to see that the auditing concept places a major role in the auditing theory. In China, though some research has been done in the structure of auditing theory, little has been done in the study of auditing concept.

Although in the west auditing scholars have many approaches to auditing concepts, vary on the composition of auditing concept in structure of auditing theory. Mautz and Sharaf put forward five concepts; Anderson twenty, "Montgomery's Auditing" (Eleventh edition) thirteen, David Flint nine. How many terms does the auditing concepts consist of? Two or three concepts may not be inclusive enough, but it is inappropriate to include all the auditing terms, either. I think, the key point is to have an accepting or rejecting standard. This standards is very important, and it should contain all the basic content of auditing concepts in the structure of auditing theory, and meanwhile abandon all those concepts which are not in the auditing theory.

With regard to the accepting or rejecting standard, I think that it can be proceeded from the auditor and audit work which auditor carry out, and the directive significance of auditing concepts to auditing standards, and the three parts of auditing standards —general standards, the standards of field work and reporting standards—to accept or reject the auditing concepts, and make auditing concepts be under the direct of auditing postulate, and connect with auditing standard and auditing practice, then induce and sum up auditing concept, form an integrated system of auditing concepts. This is my starting point and train of thought. This thesis includes nine chapters. The first two

chapters mainly discusses the meaning of auditing concepts, the positions of auditing concept in the structure of auditing theory, and how to form a system of auditing concept. Chapter 3 to 9 discusses seven concepts; independence, due professional care, competence, materiality, audit risk, audit evidence and reasonable assurance. With regard to these concepts, this thesis discusses them from the meaning of various concepts, their contents, and the implication of some concepts.

Chapter 1: Introduction

This chapter begin with analysing of the meaning of concept; concept is a thinking form which reflects the essential attribute of object and it is man's abstract for the felt matter from perceptual knowledge to rational knowledge. The Concept has subjectivity and objectivity, and it is the unity of two opposites. The forming of concept rely on practice. Social practice is the essential basis of the forming and developing of concept, while the subject plays an active role in the forming and developing of concept.

Auditing concept is a rational knowledge that is abstracted from the audit practice and expressed with auditing terms. Auditing concept experienced a developing and perfecting process, from rough to precise and from old to new. It is necessary to pay attention the difference between broad sense and narrow sense for the understanding of auditing concept. This thesis only discusses auditing in its narrow sense, i. e. theoretical concept, and not all of terms in its broad sense.

The structure of auditing theory comprises auditing objec-

tive, auditing postulate, auditing concept and auditing standard, and it guides the auditing practice. Auditing concept forms a connecting link between the preceding and the following in the structure of auditing theory.

Chapter 2: The building of the auditing concept system

Auditing concept experiences a developing and perfecting process. Mautz and Sharaf, Anderson, David Flint, and "Montgomery's Auditing" (Eleventh Editios) give their viewpoints for the forming of auditing concepts. There are similarities difference among those viewpoints. I thinks that the key is start form a proper accepting and rejecting standard and then to select auditing concepts. In this thesis I begin with auditor and audit work, and put forword auditing concepts, and hold the view that the concept which connects with auditor has independence, professional care and competence; the concept which connect with audit work process has materiality, audit risk, audit evidence and reasonable assurance. As a whole, they form the system of auditing concepts.

Chapter 3: Independence

Audit independence means auditor keeps independence in mental attitude and in appearance, and auditor can independently work out a plan, carry out an audit investigations and propare an audit report.

But audit independence can be influenced by many factors such as personal, external and organizational impacts. Considering from independent audit, independence is influenced by its internal and external factors. As a rational economic individual, an

auditor will pursue economic interests and personal benefits, and this will affect an auditor's independence. Personal interference with the audit process, appointment of auditor, non-audit service will affect auditor's independence, too. Ways of improving independence can be limiting the size of the auditor's economic interest, setting up audit committee, prohibition of financial interest of auditor in client companies, rotation of audit appointments, peer review, independent audit — apporinting and fee — setting body.

Chapter 4: Professional care

Professional care in auditing is the due professional prudence in audit. Auditor is a rational professional, and professional care in auditing is a rational care. As a rational auditing professional, an auditor should comply with the behavior and judging standards which are higher than general standards. But these standards should not be excessively strict so as to make it difficult for an auditor to comply with it, or prevent an auditor from providing audit service and thus bring about social losses. Due professional care must rely on the circumstances at that time.

As the circumstances change, the content of professional care will also change. The application of professional care mainly considers avoiding the misuse of anditing procedures, correctly distinguishing the fraud and error, caring the completeness and strictness of internal control structure, the completeness of the working papers, the sufficiency of the audit evidence, and the appropriateness of the audit report, etc. The building of the concept of professional care not only provides a standard for measur-

ing audit performance for the users of financial statement but also fixes the limits of responsibility for the auditing profession.

Chapter 5: Competence

Competence in auditing is the qualification and ability which are held by auditors in conducting an audit. Competence comes from the accumulation of education, training and experience. Only competent auditors are qualified for auditing profession. To keep and improve competence, it is necessary to carry out continuing education, quality review and control, and strictly comply with ethical rules of behavior and related laws and regulations.

Chapter 6: Materiality

Materiality in auditing is that the degree of errors or irregularities in the statement or informations which is audited, can make the judgement of a rational person who relies on the information change or be affected in that situation, Materiality in auditing relates closely with accounting materiality, accounting materiality is the basis of materiality in auditing. It can be conducted from the stage of audit planning, investigation and reporting, But at last, materiality must rely on the professional judgement of auditor. During the conducting in practice, it is necessary to determine quota first then distribute the quota, at last, evaluate the total amount of errors.

Chapter 7: Audit Risk

Audit risk is the risk that the auditor expresses an invalid opinion. It contains two meanings; one is the risk that the auditor will conclude that the financial statements are fairly stated when, in fact, they are materially misstated; another is the risk

that the auditor will conclude that the financial statements are materially misstated when, in fact, they are fairly stated. For reason of practical conduct, auditors normally only consider the risk that auditor conclude that the financial statements are fairly stated when, in fact, they are materially misstated. Because the model of auditing method improves from the system—based auditing to the risk—oriented auditing, audit risk is being paid more attention.

The system—based auditing is that auditors through studying and evaluating internal control system, carry out compliance test, then determine the degree and range of substantive test based on the credibility of internal control system. The risk—oriented auditing is that auditors through evaluating inherent risk and control risk, then carry out control test for internal control structure, determine the level of total audit risk, and carry out substantive test.

Audit risk consists of inherent risk (IR), Control risk (CR) and detection risk (DR). The basic model of audit risk is that: $AR = IR \times CR \times DR$.

The application of the audit risk models reflects general trend of risk evaluating skill of auditor, and is the necessary skill of the risk—oriented auditing. With the continuous development of auditing skill, the risk—oriented auditing will play a more and more important role.

Chapter 8: Audit evidence

Audit evidence is the materials and facts that are collected and appraised to meet the auditing objective and to prepare audit

report and draw a conclusion. If it is needed to make audit report and conclusion valid and reliable, audit evidence must be persuasive. If audit evidence need persuasiveness, it must have the characteristics of sufficiency, competence and timeliness. In the process of collecting, appraising and summarizing audit evidence, analytical review procedures are playing a more and more important role.

Audit evidence relates closely with materiality, audit risk and they are mutually reinforcing and influence each other. The application of audit evidence must be through auditors' judgement. Without it, the quality of audit evidence cannot be guaranteed.

Chapter 9: Reasonable Assurance

The public expectation for the role and duty of auditors is not consistent with the auditor's view, there is a gap. The gap, is called "audit expectation gap". From the expectation gap, there is a assurance issue which is provided by auditors. Auditors can't ensure that there are any problems in the audited accounts and statements, and no any errors and irregularities. one is that it can't be done in the subjectivity, another is that there is the influence of uncertainty and the limit of audit cost and time in the objectivity, so auditors can only provides a proper and reasonable assurance. The building of the concept or sense of reasonable assurance is benefit for auditing profession, public and society. We should know that there is a limit for the role and duties of auditors. Auditors can't meet public's all the expectation, rather it can only meet public's reasonable expectation. The be-

havior result of auditors or audit report and conclusion can provide a reasonable assurance that there is not material misstatement in the audited financial statement for the public.

前 言

随着审计实践的不断发展和审计理论的研究越来越为人们所重视。在西方，自从1961年莫茨和夏拉夫(R. K. Mautz & H. A. Sharaf)的《审计哲学》(The Philosophy of Auditing)出版之后，审计理论研究的文献越来越多，对审计理论的诸多方面的研究也越来越深入，这对审计实践的发展也起到了越来越大的指导作用。

莫茨和夏拉夫在《审计哲学》中提出了自己的审计理论结构的构想。以后，安德森(R. J. Anderson)的《外部审计》(The External Audit)、尚德尔(C. W. Schandl)的《审计理论——评价、调查和判断》(Theory of Auditing: Evaluation, Investigation and Judgement)以及《蒙哥马利审计学》(Montgomery's Auditing)(第11版)都提出了关于审计理论结构的构想，而在这些审计理论结构的构想中，讨论最多的是审计假设和审计概念问题。审计概念在审计理论结构中处于承上启下的中间地位，在审计理论中起着相当重要的作用，对审计准则和实务也有着很大的指导意义。

在莫茨和夏拉夫的《审计哲学》中，近三分之二的篇章是讨论几个重要的审计概念，而戴维·弗林特(David Flint)在其著作《审计哲学与原理：导论》(Philosophy and Principles of Auditing: An Introduction)中绝大部分篇幅都是在探讨审计概念问题。由此可见审计概念在审计理论结构中的重要地位。在我国，虽有一些

学者对审计理论结构进行了探索，但对审计概念的研究做得还很少，研究程度更不够深入。

虽然说，西方审计学家对审计概念的探讨已有很多，但审计理论结构中的审计概念应包括哪些，却是众说纷纭，莫衷一是。莫茨和夏拉夫提出了五个概念，安德森却提出二十个概念，《蒙哥马利审计学》（第11版）提出了十三个概念，戴维·弗林特则提出了九个概念。那么审计概念到底应包括哪些呢？两三个概念似乎不能说明问题，但若把所有审计名词术语都包括进去应该说也不恰当。我个人认为，这里很关键的问题就是要有有一个取舍的参照标准。这个标准相当重要，它应该把审计理论结构中的审计概念的基本内容都包括进去，同时把非审计理论中的概念摒弃。

对于取舍的参照标准，我认为可以从审计工作的执行者——审计人员和审计人员执行的审计工作这两方面出发，同时联系审计概念对审计准则的指导意义，也参照审计准则的三大部分：一般准则、现场工作准则和报告准则来取舍审计概念，使审计概念在审计假设的指导下，结合审计准则和审计实务，归纳和总结出来，并构成一个完整的审计概念体系。这就是本书写作的出发点和思路。

本书的结构，共分九章，前两章主要是探讨审计概念的涵义、审计概念在审计理论结构中的地位，以及如何构建审计概念体系，后七章则分别论述了审计概念体系中包含的七大大概念：独立性、职业关注、胜任性、重要性、审计风险、审计证据和合理保证。对这些概念，本书从各概念的涵义，所包含的内容以及有些概念的应用等方面进行了探索。

作者认为，对民间审计的研究已越来越趋于成熟，国家审计和内部审计的研究均可以以民间审计研究作为参考借鉴。为此，在探讨审计概念体系的过程中，本书着重研究民间审计问题，而国

家审计和内部审计问题则在有些情况下特别予以指出。

本书是在我的博士论文基础上修改而成的。在本书的撰写过程中，得到诸多方面的关心和帮助。我尊敬的导师上海财经大学徐政旦教授对本书寄予厚望，自始至终给予了亲切的关怀、鼓励 and 悉心指导，并热情为本书作序，在此致以崇高的敬意和衷心的感谢！

在本书的选题和写作修改过程中提出过建设性意见的同志有：审计署杨树滋研究员；中国人民大学阎金鐸教授；江西财经大学裘宗舜教授；西南财经大学毛伯林教授；东北财经大学谷祺教授；厦门大学常勋教授；上海会计师事务所徐惠勇主任会计师，上海财经大学王松年教授、汤云为教授、林宝环教授、石成岳教授、竹德操教授、张为国教授、周忠惠教授、谢荣教授、丁平博士等，在此致以衷心的感谢！

在本书的撰写、文字处理和出版过程中，还得到许多同志的帮助，谨向他们表示真诚的谢忱！

最后，还应对我亲爱的妻子李云女士致以特别的感谢！是她的圣洁无瑕的爱给我无穷无尽的精神与力量，本书才得以完成。

由于作者水平有限，错误和不当之处在所难免，恳请读者批评指正。

作 者

1996 年 4 月