

# 市场经济中的 民间审计责任

谢 荣 著

上海社会科学院出版社



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(沪)新登字第302号

特约编辑: 曹学舜

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封面设计: 邹越非

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上海社会科学院出版社出版

(上海淮海中路622弄7号)

新华书店上海发行所发行 上海中行印刷厂常熟分厂印刷

开本787×1092 1/32 印张 6.875 字数 150千字

1994年2月第1版 1994年2月第1次印刷

印数 1—5000

ISBN 7-80515-955-6/F·292

定价: 7.80元

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## 序

随着我国社会主义市场经济体制的建立,民间审计发展迅速。由于民间审计能有效地提高财务信息的可信性,提高市场控制机制的效率,促进我国的改革开放,因此我国民间审计虽然重建不久,但已赢得了企业界、政府机关和社会公众的高度信任。

作为市场经济控制机制重要组成部分的民间审计,在市场经济条件下,一方面发挥着重要的作用,同时也对客户和第三者负有重大的社会责任,包括职业责任和法律责任。如果民间审计在履行其职责过程中发生过失和欺诈行为,导致客户或有关第三者发生经济损失,则必须承担由此而引起的法律责任,包括民事责任和刑事责任。这在国际上是如此,在国内也是如此。

由于我国民间审计恢复重建的时间较短,所以民间审计职业界和社会公众对审计责任都缺乏应有的认识和重视。近几年,在民间审计中出现的失职、违法事例,我认为原因之一就是审计责任认识不足。

谢荣博士是上海财经大学的副教授、注册会计师,具有多年从事会计、审计教学、科研和实务工作的经验。他参考了大量国内外文献,并结合我国注册会计师工作实践撰写的这本专著,对民间审计的责任问题进行了深入的研究,从理论上作了系统的探讨,这是对民间审计事业的一项有价值的贡

献。在这本专著中，作者在概述民间审计作用的基础上，提出了研究民间审计责任问题的重要性，并结合西方国家的审计责任案例和我国的实际，探讨了民间审计的职业责任和法律责任，对一般过失、重大过失、推定欺诈和实际欺诈所应负的民事责任和刑事责任作了系统的、详细的分析。特别值得指出的是，作者对民间审计的职责范围从理论上作出了界定，认为民间审计的职责范围是由审计目标、审计假设、审计准则等诸因素构成，并分别就审计责任与这些因素的关系进行了深入探讨，这不仅具有理论意义，更具有实践指导意义。

应该指出，我国审计学术界对民间审计责任问题尚少理论性的专著，谢荣的著作可以说是弥补了我国在这方面的空白。通过本书的出版，我相信会在一定程度上引起审计工作者和审计学术界对审计责任的重视，促进重视审计工作的质量，促进加快审计理论的研究和审计准则的制订，进一步提高审计业务水平，从而使民间审计在社会主义市场经济中发挥出更大的作用。因此，本书的出版，不仅对审计理论作出贡献，而且也大有裨益于民间审计的进一步健康发展。

徐政旦

# Abstract

## Introduction

From 1930s on, external auditing, usually being referred to as accounting profession, has been developing very fast in western countries. In the aspect of auditing theory research, a representative auditing theory framework has been created by Mautz and Sharaf in their book "The Philosophy of Auditing." In the aspect of auditing practice, it has established a set of appropriate professional Standards represented by Generally Accepted Auditing Standards and a set of appropriate technical methods represented by system-based auditing. Such developments in auditing theory research and practice have made the external auditing play an important role in the western market economy, and then establish its higher social position.

The development of external auditing in auditing theory and practice is dependent on the circumstances of market economy in which external auditing is functioning and the social responsibility assumed by external auditing under such circumstances. The relationship between external auditing

and market economy is both functioning and dependent on each other. The faster the market economy develops, the more important the external auditing is. Therefore, the development of market economy and its dependence on external auditing is the first reason promoting the development of external auditing. Next, Under the circumstances of market economy, external auditing, as a profession providing special services, must be responsible to the public, and assume severe legal liability. It should fulfill its responsibility before it obtains the Social confidence. So, the understanding of auditor's social responsibility by profession and public is the second reason promoting the health development of accounting profession.

Auditor's responsibility is an important problem in auditing theory research and auditing practice. As a problem for theory research, the determination of auditor's responsibility must depend on the reliable conclusions of the auditing theory research. For example, what should an auditor do in an audit engagement? This is the topic about auditing objectives. How should an auditor do in an audit engagement? This is the topic relating to auditing standards. What premises should be existed for the performing an audit work? This is the

topic in relation to auditing postulates. If all such topics cannot be clearly stated in auditing theory, the determination of auditor's responsibility will lack scientific basis. As a problem for auditing practice, auditor's responsibility is the focus of the interest conflict between accounting profession and public. Its resolution must depend on different requirements of laws and rules in different districts or nations at different time. So, it is a concrete practice problem.

In China, it has been determined on the Fourteenth Congress of our Party that our economic system is the Socialist market economy. This means that all macro- and micro-economic management must follow the rules of market economy. The fact that the operation of the market economy needs and depends on external auditing must require a great development in accounting profession in China. We are now just at the time to develop our accounting profession. Under such situation, referring to the experiences and lessons obtained in the development of accounting profession in the West and China. It is necessary to make external auditors and public clearly understand the auditor's responsibility. This could not only assure the healthy development of accounting profession, but



also promote the further development in auditing theory research and further improvement in auditing practice. All these are the reasons that I am interested in the research study of the topic on auditing responsibility.

## **Structure**

This thesis includes six chapters. In chapter 1, it introduces the social economic background and the role of external auditing, and further presents the necessity for studying auditing responsibility. In chapter 2, it systematically discusses the auditor's responsibilities and legal Liabilities which external auditing should assume, especially including the scope of auditor's responsibilities, the objects of auditor's responsibilities, and the lagal liabilities assumed by auditors for their negligence, if any. This is the key part of the thesis. From chapter 3 to chapter 6, it further discusses some important topics in relation to the determination of the scope of auditor's responsibility. In these chapters, the relationships between auditors responsibility and auditing objectives, auditing postulates, auditing standards, and auditing procedures are discussed respectively, and some suggestions in relation to how to establish

appropriate auditing objectives, auditing postulates, auditing standards and auditing procedures which are suitable in China are recommended.

## **Contents**

### **Chapter 1, Introduction**

It is the main task for our economic reform to develop socialist market economy. The socialist market economy has some characteristics, mainly including that economic resources are allocated by market, public ownership is still a main form of ownership, but it will exist together with other kinds of ownerships such as private ownership and so on, several kinds of interest allocation form will exist together, and the government will perform the macro-control to the market indirectly.

The development of socialist market economy presents the requirement to establish a control mechanism for the market economy, including macroeconomic control mechanism and market self control mechanism. External auditing is an important part of market self control mechanism.

The basic function of external auditing is attestation. The auditing objectives are to express an opinion independently as to the fairness of the presentation of the financial statements and other

data, and to disclose material errors and irregularities included in the financial statements. The roles of external auditing in market economy mainly includes that it can increase the confidence of financial statements, improve the efficiency of market control, Promote the improvement of business management, and help effectively perform the open policy.

The roles of the external auditing in market economy requires it to assume corresponding social responsibilities to public. But, both accounting profession and public do not clearly understand what the auditor's responsibilities are, so it is necessary to make sure of them.

#### Chapter 2: Systematically Understanding to auditor's responsibility and legal liability

This chapter consists of two parts. The first is the auditor's responsibility, and the second is the auditor's legal liability. The two parts are closely related, but they are different. Auditor's responsibility usually refers to what and how an auditor should do in an audit engagement. Auditor's legal liability usually refers to what legal liability an auditor should assume following the case law and statute law if he or she fails to perform his or her responsibility and results in a loss of the users of audited financial statements.

The main point of the first problem, ie, auditor's responsibility, is to clearly determine the scope of the responsibility, since it is the basis for judging auditor's negligence in their works. In my opinion, the scope of auditor's responsibility is a two-dimension area. The first dimension is auditing objectives. Auditing objectives are the tasks which auditors should fulfill. Different auditing objective implies different responsibility that an auditor should fulfill. Therefore, the scope of auditing objectives will determine the scope of auditor's responsibility in one dimension. The second dimension is the auditing quality requirements, which include Generally Accepted Auditing Standards and auditing postulates. Although the auditing standards are the minimum requirements of auditing quality, it will be normally accepted that you have performed your responsibility if you have followed auditing standards in your audit works. So, the auditing standards is the top limit of auditor's responsibility on auditing quality. The auditing postulates are the premise to perform audit work, ie, all audit works and their quality requirements are based on the auditing postulates. If there is no a set of appropriate auditing postulates, people will lack the basic understand as to

the nature of audit works. So, the auditing postulate is the start point of auditing quality requirement, and also the start point or bottom limit of auditor's responsibility on auditing quality.

Auditor's legal liability is the logical outcome that auditors fail to fulfill their responsibility and result in the financial losses of users of the audited financial statements. Legal liability can be divided into civil liability and criminal liability. Case laws and statute laws are the law basis to judge auditor's legal liabilities. Auditors should assume legal liability to the clients and the third party based on different situations. According to the Civil Law and Criminal Law in China, auditors should also assume legal liability to the public. But, the present Civil Law and Criminal Law in China do not directly state the legal liabilities in relation to accounting profession. So, the Laws should be improved so as to meet the requirement of the development of market economy.

### Chapter 3: The Relationship Between Auditing Responsibility and Auditing Objectives

The determination of auditing objectives is the harmonization between social requirements and auditor's ability. Sometimes, the social requirements to auditors exceed the auditors' ability, and th-

en, there will exist some "expectation gap" between public and accounting profession. Therefore, the determination of auditing objectives should take account of both public requirement and auditors' ability, and then they will be generally accepted by public and profession.

Auditing objectives determine the scope of auditor's responsibility in one dimension. However, this is not absolute but relative, because the auditing objectives are relatively stable, and then the judgement of the auditor's responsibility on auditing objectives will be affected by the changes of social needs. So, sometimes, the scope of auditor's responsibility will exceed the scope of determined auditing objectives. Under such situation, the auditing objectives should be adjusted to meet the social requirement. Therefore, auditor's responsibility has a reaction on auditing objectives. According to the requirement of market economy and internationalization, the auditing objectives in China, in my opinion, include two; one is to express an opinion on the fairness of the presentation of financial statements, the other is to disclose material irregularities, errors and illegal acts.

Chapter 4: The Relationship between Auditing Responsibility and Auditing Postulates

Auditing postulate is the premise of audit work, as well as performing auditor's responsibility on auditing quality. Summarizing the research results on this topic so far, all auditing postulates can be divided into two categories.

The first category of auditing postulate is in relation to the explanation why we need auditing. We regard such category of auditing postulate as necessity postulate for auditing. It is the basis to determine auditing objective. The second category of auditing postulate is in relation to the premise necessary to perform an audit work. We regard such category of auditing postulate as the basic term assumption for auditing, which is the logical basis for setting auditing standards. Since it directly relates to the auditor's responsibility, we will mainly discuss such category of auditing postulate in the Chapter. Mautz and Sharaf's auditing postulate in their famous book "The philosophy of auditing" is the representative of such postulate. They said that almost each postulate relates to auditor's responsibility. Since the auditing postulate is the basic term for performing audit work, it is the bottom limit of the scope of auditor's responsibility on audit quality requirement.

Chapter 5: The Relationship between Audito-

## **r's Responsibility and Auditing Standiting**

Auditing standards are usually set by professional body or government authority. Auditing standards are the minimum rather maximum quality requirement for audit work. But, as to auditor's responsibility, auditing standards are the top limit, you will be regarded as having performed your responsibility as long as you follow the requirements of auditing standards. However, the social circumstances are changing frequently. So, the conclusion that auditing standards is the top limit of the scope of auditor's responsibility on auditing quality is not absolute. Under such situation, the auditing standards should be correspondingly corrected so as to maintain their availability.

The importance of auditing standards in judging auditor's responsibility requires that we should establish a set of complete auditing standards which are suitable in China as early as possible. For this, we should, in my opinion, set up an authoritative auditing standards-setting body, set up a set of formal standards-setting procedure and determine the content framework of auditing standards.

Chapter 6: The Relationship between Auditor's Responsibility and Auditing Procedures



Auditing procedures are the detail audit requirements in an audit engagement set by an auditor in accordance with the Generally Accepted Auditing Standards. This is the evidence how an auditor performs his or her audit work, and therefore, the evidence how an auditor performs his or her professional responsibility. The Scope of Auditor's responsibility indicates the basic requirement that an auditor should perform in an audit engagement. In practice, however, how does an auditor perform his or her responsibility in fact is dependent on the procedures designed and actually performing results. After making a comparison between the actually performed procedures and the Generally Accepted Auditing standards, we can determine whether the auditor has fulfilled his or her professional responsibility. If the actually performed procedures do not reach the requirements of auditing standards, it means that the auditor fails to perform all his or her professional responsibility, and then he or she should be responsible to the financial loss of users of the audited financial statements resulted from his or her negligence.

According to the present situation in China, it is an important task to improve auditing procedures in practice. Four suggestions have been pre-