

国有企业高管 经济责任审计评价研究

汪立元 著



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摘 要

国有企业高管经济责任审计是我国审计监督制度的重要组成部分,在推动和引导国有企业加快转变发展方式、加强企业管理、建立与完善公司治理机制方面发挥有效作用。国有企业高管经济责任审计与公司治理机制的建立存在着内在联系,它有助于现代企业制度的核心——企业法人治理制度的建立。现阶段,我国国有企业经营效益不佳,国有资产流失现象仍然存在,国有企业高管经济责任审计作为重要的审计监督制度手段,能找出症结所在,提出解决问题的建议,从而达到加强国有企业管理,提高经济效益,保证国有资产保值增值,促进国有企业持续发展的目的。

现有的国有企业高管经济责任审计研究往往从政府委托代理的视角出发,侧重于财务收支合法性和合规性的审计,审计评价落后于审计实践,使利用经济责任审计加强国有企业公司治理、企业管理的作用未得到充分显现。主要表现在:审计人员对国有企业高管经济责任审计内容及重点未形成统一认识;国有企业高管的经济责任审计缺乏科学规范的审计评价指标体系、评价方法;国有企业高管经济审计现有审计评价方法往往从财务收支的角度出发,侧重于对经济责任结果的获得,忽略了对国有企业高管经济责任履行过程的监控与评价。

经济责任审计的研究应该从以下两个方面入手:首先,国有企业高管经济责任审计不同于对政府官员的经济责任审计,它的侧重点应该是设计出一套用来有效评价国有企业高管的绩效指标体系,该指标体系必须反映国有企业高管的全面履责,有利于促进国有企业经济方式的转变和国有企业的可持续发展。其次,国有企业高管经济责任审计评价体系的设计,必须从企业战略目标的角度,综合考虑客户、消费者、职工、社会等各方面的利益,在相关各方利益均衡化的条件下,实现企业战略目标的最大化。本书的主要研究内容包括以下各项。

第一,国有企业高管经济审计的相关概念界定及相关理论评述。经济责任审计的产生基础是受托经济关系,是我国特有的审计类型。结合我国社会、经济发展的实际情况,对国有企业经济责任审计的理论与实务进行探索。国有企业高管经济责任审计在健全公司治理制度、维护正常的经济秩序方面发挥了重要作用。经济责任审计在其审计主体、审计内容等方面与民间审计具有不同的特点。本书认为,在当前的历史时期,国有企业经济责任审计应当从以下几个方面着手,即财务收支真实性、合法性评审;内部控制设计及执行情况评审;重大经济决策事项评审和企业可持续发展性评审。

第二,现阶段我国国有企业高管经济责任审计评价方法存在的问题分析。国有企业高管经济责任审计是我国特有的审计实践,在当前的实施过程中借鉴了一些其他领域的审计评价方法,如沃尔评价模式、现代评价模式、专用评价模式、EVA(经济增加值)评估方法、平衡计分卡法、国有资本金绩效评价模型和模糊综合评价法等。这些方法对国有企业高管经济责任审计具有一定的应用价值,但也存在自身的局限性,主要表现在只是侧重于某一方面的评价,不能全面评价国有企业高管应该履行的经济责任。

第三,国有企业高管经济责任审计评价的内容研究。在分析现行

国有企业高管经济责任审计评价体系存在与企业长期战略脱节、忽略了对经营过程的监控和考评等弊端的基础上,本书指出应当从企业生产经营活动业绩评价、企业可持续发展性保障状况评价和企业社会责任履行情况评价三个方面评价国有企业高管经济责任。

第四,国有企业高管经济责任审计评价体系的构建研究。平衡计分卡作为一种战略工具,在对其维度进行合理调整的基础上,完全可以运用于国有企业高管经济责任审计评价指标的构建。本书在分析论述了平衡计分卡优化的可行性的基础上,对其原有的四个维度进行了适当的调整,增加了国有企业高管社会责任的维度,即分别从财务、客户、内部业务流程、学习与成长、社会责任五个层面设计评价指标体系,全面进行国有企业高管经济责任审计评价。该评价指标体系的优点是将国有企业高管的任期经济责任审计评价与企业长期经营战略紧密结合,旨在评价国有企业高管对国有企业长期可持续发展、履行社会责任等方面的贡献力。在具体指标的设计上,注重对业务流程的监控和评价;突出了反映国有企业整个经营过程中具有动态功能的现金流量指标的作用;将财务指标与非财务指标均应包括在评价指标体系中。

第五,国有企业高管经济责任审计评价方法的研究。本书将传统的遗传算法与BP神经网络方法进行了结合,吸收它们的优点,并进行了优化改进,构建了改进的BP神经网络方法模型,并将其运用于国有企业高管经济责任审计评价。具体做法是在传统三层BP神经网络(输入层、隐含层和输出层)的基础上,增加一个权值优化层(遗传算法)网络。

第六,对改进的神经网络模型用于国有企业高管经济责任审计评价的有效性进行了实证仿真研究。本书在运用层次分析法得到15个核心评价指标的基础上,运用改进的神经网络方法,进行模拟运算。

在对选择的华东地区 100 家典型的国有大型企业调查问卷结果数据进行归类的基础上,进行了实证仿真。结果表明,基于 BP 神经网络改进的 BP 神经网络方法引入国有企业高管经济责任审计评价之中是完全可行的。

第七,国有企业高管履行经济责任改进对策研究。通过上述构建的评价指标体系和评价方法,可发现有些国有企业高管经济责任审计评价不合格。本书从制度层面和国有企业高管主观层面分析了原因,并提出了改进对策。

本书尝试用经济责任审计和绩效评价的原理研究国有企业高管经济责任审计评价,采用定性和定量的方法来构建国有企业高管经济责任审计的评价指标体系,从国有企业高管经济责任审计评价内容、评价指标体系构建的方法和评价指标体系验证方法的等方面进行了创新。其创新点主要体现在以下几个方面。

(1) 国有企业高管经济责任审计评价研究思路与评价内容的创新。传统的经济责任审计评价只关注国有企业高管任期内履行经济责任的情况,忽视了其对国有企业可持续发展力和对国有企业长期战略目标的实现程度的评价。本书采用全新的视角,将国有企业高管任期经济责任审计评价与国有企业长期经营战略相结合,侧重于对国有企业高管在企业长期战略经营绩效实现程度、可持续发展力以及履行社会责任等方面的评价。

(2) 国有企业高管经济责任审计评价指标体系构建方法上的创新。在设计评价指标体系时,借用企业战略管理的有效工具——平衡计分卡的原理,并对其优化,进行了维度调整,增加了对国有企业高管履行社会责任审计评价的维度。在明晰了财务、客户、内部业务流程、学习与成长、社会责任维度逻辑关系基础上,从上述五个层面设计并构建评价指标体系。在设计具体评价指标时,不仅注重对国有企业高

管任期经营结果的评价,更注重了对经营过程的监控和评价;更突出了反映国有企业整个经营过程中具有动态功能的现金流量指标的作用;将反映国有企业可持续发展能力和履行社会责任的非财务指标也包括在评价指标体系之中。

(3) 国有企业高管经济责任审计评价方法的创新。目前的经济责任审计评价方法通常采取的评价方法是 AHP-模糊聚类分析法,该法虽具有操作简单、应用较成熟的优点,但也存在数据处理繁琐,并且难以保证计算的准确性的缺点。本书将传统的遗传算法与 BP 神经网络方法进行了结合,并进行了优化改进,构建了改进 BP 神经网络方法模型,并将其运用于国有企业高管经济责任审计评价。对其适用性在进行了理论分析基础上进行了检验。将优化的 BP 神经网络方法应用于国有企业高管经济责任审计评价之中,在国内尚属首次。

关键词 国有企业高管 经济责任审计 评价指标体系 平衡计分卡 改进的 BP 神经网络方法

ABSTRACT



State executive economic responsibility audit is the audit supervision system of China's important component, which plays an important role in promoting and guiding the state-owned enterprises to speed up the transformation of development mode, strengthening enterprise management, establishing and perfecting the corporate governance mechanism to function effectively. There is immanent connection between state executive economic responsibility auditing and corporate governance mechanism, which contributes to the core of the modern enterprise system, the corporate governance system establishment. At present, China's state-owned enterprises' poor performance, the loss of state-owned assets is still in existence, state executive economic responsibility audit is an important component of the audit supervision system of means, which can find out the crux of the problem, put forward suggestions to solve the problems, so as to strengthen the management of state-owned enterprise, raise economic benefits, ensure state-owned asset maintains value rise in value and promote the state-owned enterprise the sustainable development.

The existing state executive economic responsibility auditing focuses on financial balance legal and compliance audit of economic responsibility audit and neglects to strengthen the important role of state-owned enterprise management, only from government agency perspective, which mainly displays in: audit on economic responsibility audit of state-owned enterprise executives content and key did not form unified understanding; state executive economic responsibility auditing lacks scientific and standardized audit evaluation index system, evaluation method; state executive economy audit risk, audit quality is difficult to control, the lack of effective audit risk prevention measures. Based on this, state executive economic responsibility auditing research should be from the following two aspects: firstly, state executive economic responsibility audit is different from that of government officials, economic responsibility auditing, its focus is to design a set of effective for state executive performance evaluation index system, the index system of state-owned enterprise executives must reflect the comprehensive accountability, is conducive to the promotion of state-owned economy and state-owned enterprises to change the way of sustainable development. Secondly, state executive economic responsibility audit is a kind of risk oriented audit, but it also has the Chinese characteristic the audit practice, so it must create a valid state executive economy audit risk model from the general audit risk theory, the traditional audit risk model, according to the model, seek feasible audit risk preventive measures, so as to establish a state executive economic responsibility audit of the quality assurance system. Therefore, the main content of this research are as

follows.

Firstly, The chief executives of state-owned enterprises economic audit theory and related theory. Economic responsibility audit is based on the generation of economic relations, it is our country's peculiar type of audit. It should be combined with our social, economic development actual situation, the state-owned enterprise economic responsibility auditing theory and practice exploration. The chief executives of state-owned enterprises of economic responsibility audit in a sound corporate governance system, maintain normal economy order plays an important role, its main audit, audit content and audit has different characteristics. This study suggests that, in the current period, economic responsibility audit of state-owned enterprises should begin from the following respects, namely the financial revenue and expenditure of authenticity, legitimacy review; internal control design and implementation of evaluation; major economic decisions, evaluation and enterprise sustainable development evaluation.

Secondly, the present stage our country state-owned enterprise executives evaluation measures of economic responsibility audit problems analysis. State executive economic responsibility audit is the our country special audit practice, which uses for reference from a number of other areas of the audit evaluation method in the current implementation process, such as Wal-Mart, evaluation model, evaluation model of modern special evaluation model, EVA (economic value added) assessment method, balanced scorecard, the state-owned capital performance evaluation model and fuzzy comprehensive evaluation method. These methods for state executive economic responsibility

auditing has certain applied value, but also has its own limitations, mainly in just focusing on one aspect of the evaluation, and not implementing comprehensive evaluation for economic responsibility which state-owned enterprise executives should carry out.

Thirdly, the chief executives of state-owned enterprises economic responsibility audit evaluation content research. Analysis based on the evaluation system of economic responsibility audit of the existing state-owned enterprise executives are out of touch with the long-term corporate strategy, ignores the drawbacks of the monitoring and evaluation of the course of business, the study should be from the production and business operations performance evaluation, sustainable development protection status evaluation and fulfillment of corporate social responsibility to evaluate three aspects to evaluate the economic responsibility of the state-owned enterprise executives.

Fourthly, the state executive and economic responsibility audit evaluation system build. Based on the balanced scorecard as a strategic tool to make reasonable adjustments to its dimensions, can used in the construction of the state executive and the economic responsibility audit evaluation. The study analyzes and discusses the feasibility based on the optimization of the Balanced Scorecard, the appropriate adjustment of its original four dimensions, increasing the dimension of the state executive and social responsibility, namely financial, customer, internal business five level design processes, learning and growth, social responsibility evaluation index system, a comprehensive evaluation of the state executive and the economic responsibility audit. The advantages of the evaluation index system of economic re-

sponsibility audit evaluation is to evaluate the contribution to the force of the state executive and the long-term sustainable development, state-owned enterprises to fulfill their social responsibilities, which is to make economic responsibility audit during the term of executive office of state owned enterprises to be closely integrated with enterprises long-term business strategy. Focus on the design of specific indicators of monitoring and evaluation of business processes; highlights the role of cash flow indicators reflect the entire course of business of the state-owned enterprises with dynamic features; financial indicators and non-financial indicators should include evaluation including system.

Fifthly, the state executive and economic responsibility audit evaluation method. In this study, the traditional genetic algorithm with BP neural network method combined absorbs their advantages, and optimizes improvements, builds improved BP neural network model, and makes its application to the state executive and the economic responsibility audit evaluation. The specific approach is to add a weight value the optimized layer (genetic algorithm) network on the basis of the traditional BP neural network (input layer, a hidden layer and output layer).

Sixthly, the study of improved neural network model is used to evaluate the validity of the state executive and the audit empirical simulation. The study uses the Analytic Hierarchy Process to get 15 core evaluation index and makes simulation computing with the improved neural network. After selecting east China 100 typical of large state-owned enterprises questionnaire, the study makes an empirical

simulation based on classified data. The results show that, BP neural network method based on improved BP neural network is introduced into the evaluation of economic responsibility audit of the state-owned enterprise executives is entirely feasible.

Lastly, the chief executives of state-owned enterprises to fulfill economic responsibilities improvement countermeasure research. Through the building evaluation index system and evaluation methods, the economic responsibilities of some state-owned enterprise executives unqualified audit evaluation.

This study attempts to the principle of economic responsibility audit and performance evaluation study of economic responsibility audit evaluation of the state-owned enterprise executives, using qualitative and quantitative methods to construct the evaluation index system of economic responsibility audit of the state-owned enterprise executives. The study makes an innovation concerning evaluation of economic responsibility audit content from a state-owned enterprise executives, evaluation index system construction methods, evaluation index system authentication methods and other aspects. Innovation is mainly reflected in the following aspects.

(1) The innovation of evaluation of ideas of the state executive and economic responsibility audit and evaluation of the content. Traditional economic responsibility audit evaluation only pays attention to carry out the economic responsibility of state executive tenure, ignoring the evaluation to sustainable development for the enterprises to contribution and to realization for the whole the implementation of strategic goal of state-owned enterprises. This study will be the chief

executives of state-owned enterprises term economic responsibility audit evaluation and the long-term management strategy, focusing on the chief executives of state-owned enterprises in the long-term strategic business performance management implementation degree, sustainable development and social responsibility aspects such as evaluation.

(2) The innovation of the chief executives of state-owned enterprises economic responsibility audit evaluation index system construction method. In the design of evaluation index system, uses the enterprise strategy management tool — the principles of Balanced Scorecard, and makes the optimization and adjustment of the dimension, adds to the chief executives of state-owned enterprises to fulfill the social responsibility audit evaluation dimensions, namely from the financial, customer, internal business process, learning and growth, social responsibility five aspects and the construction of evaluation index system. In the design of specific evaluation indicators, the study not only pays attention to the state executive term operating results evaluation, pays more attention to the business process monitoring and evaluation; more outstanding reflected state-owned enterprise whole management process with the dynamic function of the cash flow indicator; will reflect the state-owned enterprise sustainable development ability and social responsibility of non financial index also included in the evaluation index system of.

(3) The innovation of the chief executives of state-owned enterprises evaluation measures of economic responsibility audit. The current economic responsibility audit evaluation methods usually take the

evaluation method of AHP- and fuzzy clustering analysis, the method has the advantages of simple operation, although the application of mature advantages, but there are also heavy data processing, and it is difficult to ensure the accuracy of the calculation. In this study, the traditional genetic algorithm with BP neural network method gets to be combined, and make an optimization improvement, build improved BP neural network model, and its application to the state executive and the economic responsibility audit evaluation. Optimizing BP neural network method and making an application to the state executive and the economic responsibility audit evaluation, is the first of its kind in China.

Key words State-owned Enterprise Executives Economic Responsibility Auditing Evaluation Index System the balanced Scorecard Improved Method of BP Neural Network

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