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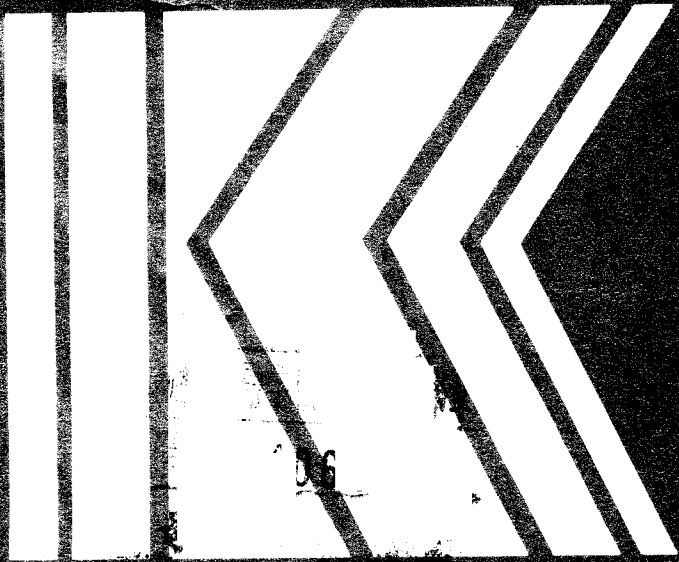
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主 编：葛家澍

副主编：文 硕 汤云为 杨 健

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总 序

自 从我国建立学位制度以来，已经培养出一批经济学（会计学，含审计学）博士。这在我国的教育史和会计史上，称得上是一个前所未有的创举。新中国的会计学博士如同其他各门学科的博士一样，具有系统、坚实的理论基础和广博的专业知识。他们在攻读博士学位期间，由于导师的指引和同行专家的帮助，特别是由于本人的刻苦钻研，在通向现代会计科学高峰的不同领域，勇于攀登，锐意进取，如雏鹰之矫健，搏击长空，各自攫取了可喜的成果。这集中表现在最后撰写的博士学位论文上。我国学位条例对博士学位论文的要求是比较高的，它必须具有创造性的见解。创造性与继承性的统一，代表了博士论文的鲜明特点。从现已通过的会计学博士论文看，作者对于所研究的课题，大多能充分了解国内外的最新进展和最新成果，在此基础上再有所前进和突破。会计学博士通过其论文，不同程度地展现了严谨的治学态度和探索科学真理的勇气与才华。可以毫不夸大地说，他们对比国外培养的会计学博士并无逊色。现在已经证明，今后将继续证明：中国的会计学博士将逐步形成在会计审计科研大军中一支生气勃勃的年轻“国家队”^①，必能在今后我国的会计审计理论建设中起骨干作用。

考虑到我国会计学博士论文甚少公开介绍，他们的研究

① 在科学攻关中起“国家队”的作用，是我国建立学位制度之初，党和国家对中国自己培养的博士们的殷切期望。

成果尚鲜为人知，用友现代会计审计研究所决定编辑出版《会计审计博士文库》。凡过去和今后已通过答辩并获得了会计学博士学位的学位论文（包括在国外取得学位的中国会计审计学者的博士论文），除已公开出版者外，只要作者同意，都可列入本丛书，分期分批尽快予以出版。作为一个民间研究机构，用友现代会计审计研究所旨在支持、鼓励我国攻读博士学位的青年会计审计学者，推动社会主义科学事业发展而制定的这项长期出版计划，是难能可贵的，也是很有意义的。出版会计学的博士论文，首先为了公开我国会计学博士的主要研究成果，请广大的会计审计理论工作者加以评论，以期得到国内外会计和审计界同行的帮助；其次为了促使我国的会计学博士们不满足于已取得的成就，在学术上继续探索，不断追求。我衷心期望本丛书的作者们要为建立具有中国特色的会计和审计理论与方法和跻身于世界会计审计学术之林而走在前列，做出贡献，无愧于会计学的最高学位——“博士”这一光荣称号！

中国会计学会副会长
用友研究所名誉所长

葛家澍

1990年12月

Foreword

Since the academic degree system was established in China, a considerable number of doctors of economics (majoring in accounting, including auditing) have been trained. This deserves to be called a pioneering undertaking in the history of education and accounting in China. Based systematically and firmly on the accounting theory, these doctors of New China, like those in other fields, have been credited with broad and profound knowledge on this subject. Because of the help from their advisors and other experts in this field and, especially, due to their own diligent studies, they are advancing boldly and progressively along different ways towards the same ultimate goal of modern accounting science, just like young eagles fluttering and soaring vigorously in the vast sky. While they strive for their doctoral degree, they have made gratifying research achievements, the cream of which is reflected in their doctoral dissertations. According to the strict requirements set by the academic degree regulations of our country, a doctoral dissertation must embody innovative viewpoints

and be distinctively characterized by the unity of creativeness and inheritance. Approved doctoral dissertations on accounting are indicative of the fact that most of the authors have a thorough understanding of the latest developments and achievements in the field of accounting, both home and abroad, and, with this as a basis, have made further advances and breakthroughs. It is also testified that these authors have, to a certain extent, expressed their conscientious attitudes towards their studies and their courage and talents in seeking the truth in science. It is without any exaggeration to claim that these doctors of accounting are by no means inferior to those trained in other countries. It has been and will be repeatedly proved that China's doctors of accounting will gradually form a vigorous and vital young "national team"^① in the large contingent of researchers of accounting and auditing, and will undoubtedly become a mainstay in the construction of accounting and auditing theory.

Seeing that few of these doctoral dissertations on accounting have been introduced publically, and that their research achievements have hardly been made known to the public, Yong-You Institute of Accounting and Auditing Research has decided to edit and publish "Series of Doctoral Dissertations on Accounting and Auditing". With the au-

① It is the ardent expectation of the Party and the State for domestically trained doctors, shortly after the establishment of the academic degree system, that they would play the role of "national team" in scientific research.

thors' permission, doctoral dissertations of those who have or will have succeeded in the defence of their doctoral dissertations and obtained doctoral degree, including those Chinese scholars of accounting and auditing who have received doctoral degree in foreign countries, can be arranged in the Series and published in batches as soon as possible, unless they have already been published somewhere else. It is praiseworthy and significant for Yong-You Institute of Accounting and Auditing Research, as a non-government institute, to make this long-term publication project, aiming at giving assistance and impetus to China's young scholars of accounting and auditing who are striving for their doctoral degree. This publication project has two purposes. First, it is supposed to make the main achievements of these doctors of accounting and auditing open to the criticism of accounting and auditing theorists, with the expectation of receiving constructive suggestions for further improvements from other researchers, both at home and abroad, in the field of accounting and auditing. Second, it is intended to impel the doctors of accounting in China not to be complacent with their present achievements, but to continue their academic pursuits and explorations. It is my cordial hope that the authors of the Series make pioneering contributions to the development of the accounting and auditing theory and practice applicable to the unique political and economic environment of China and the establishment of its deserved academic status in the field of accounting and auditing in the

whole world. If so, they will have no qualms about the title of Doctor, which is the highest academic degree of accounting!

Ge, Jia-shu

Vice President, Accounting Society of China

Honorary Director, Yong-You Institute

December, 1990

前 言

这本书是陈亚民同志的博士论文，也是他在三年博士生学习期间从事科研工作取得的总成果。本书出版之前，作者要我写个前言，盛情难却，但力不从心，只好勉强为文。

科学研究是一项具有科学发现意义的开拓性工作，也是一种复杂的高级脑力劳动，它需要有坚强的毅力和勇于探索的精神，而且善于从实践中分析、捕捉和概括可以称之为规律性的知识。人们通常把科学发现分为科学事实的发展、科学定律的发现和科学理论的建立这样三个层次，本书所揭示的是从大量会计实践中分析、概括出的有关会计行为的规范体系。作者所从事的这一研究课题无疑属科学理论的建立这一范畴，从本书的命名“会计规范论”也可以看出，作者试图通过对人们从事会计工作所遵循的各种规范（不论其自觉程度如何，以何种形式表现，所起作用之大小）进行历史的、现实的以及未来发展趋势的逻辑分析，从不同层次、不同角度探讨建立会计规范理论的可能性，其终极目的在于从根本上提高人们在实践中遵循会计规范的自觉性，使其会计行为尽快进入自由王国。“会计规范论”这个命题在会计理论研究中尚属首创，古今中外有关会计的论著中涉及会计规范的内容有之，单独阐述某一规范的论著如“会计职业道德规范”也时有所见，但专门系统、全面论述会计规范的论著尚未见到，由此也可以看出作者目光之远见、用意之深邃以及具有

的开拓进取精神。

规范是一种标准，会计规范是会计行为的标准，诚如作者所云，它既是行为的依据，又是行为的判别标准，同时也是行为的约束机制。总而言之，它所要解决的问题是会计作为一种管理活动，在实践中特别是在各种错综复杂的矛盾中应该如何动作。会计行为有狭义和广义之分，狭义的会计行为是指会计人员的行为，广义的会计行为则泛指人们所从事的与会计事项有关的行为，本书的论述是以前者为主兼及后者，这种突出重点照顾一般的安排，我想很能适应各类读者的需要。认识一种事物，按不同标准将其分类并进而掌握各类之特点，不失为一种科学方法。本书对会计规范的分类采取了多维综合的分类方法，这些标准，作者从浩如烟海的有关会计规范的众多概念中，归纳出了理性规范、法律规范和道德规范三大会计规范系列，并以此为起点，分别论述了作为理性规范的核心内容——会计原则、作为法律规范的具体形式——会计法规和作为道德规范在会计职业中的具体体现——会计职业道德的有关基本理论问题。全书的最后部分提出了作者自己对进一步完善我国会计规范体系的看法以及进行国际协调的前景。综观全书，我们可以看出，作者比较成功地回答了有关会计规范的这样一些基本理论问题，即：何谓会计规范，会计规范的基本内容和组成体系，会计规范产生的客观基础，会计规范的评价标准和作用机制等。在此基础上，作者还依次论证了理性规范、法律规范和道德规范的内容、结构、特点、作用方式及其与其他规范之间的关系。全书的最后一篇，作者从剖析我国会计规范现状出发，提出了为会计定标定位、从现行的分行业统一会计制度向各行业共同遵循的通用性准则过渡以及加强和完善会计法规等方面重塑我国的会计规范体系，此外还对

会计规范的国际化前景作了展望。不难看出，这些问题的科学解决，可以在会计理论中确立起会计规范理论，从而使会计理论的建设得到进一步的加强。科学理论具有解释、预测和指导实践的作用，会计规范理论的确立，将会使会计理论指导会计实践的作用进入一个新的发展阶段。

恩格斯说过：“每一个社会的经济关系首先是作为利益关系表现出来。”会计作为一种管理活动，确切说作为一种处于利益交结点的管理活动，它具有直接调节社会各种经济利益关系的职能，而作为指导会计行为的标准——会计规范，便不能不受这种利益关系的影响；表现在：①会计规范的形成与发挥作用都是直接或间接地与一定的社会利益相联系，或者说它是直接或间接地从各种社会利益（包括集体的、个人的利益）关系引伸出来的；②社会利益（包括个人的、集体的乃至阶级的利益）对规范适用的范围起着制约作用，也就是说，只有当会计规范真正反映了社会的整体利益时，这种规范才能为社会全体成员所接受。由此可见，研究会计规范，建立会计规范体系并据以指导我国的会计制度，使之更加科学、完善，其现实意义和深远意义是不言而喻的。本书作者已为此开了一个好头，我想随之而来的是更广的范围和更深的层次对会计规范的研究和讨论，我衷心渴望我们能有一支庞大的会计理论研究队伍，浩浩荡荡、信心百倍地走向新的未来。

会计学作为一门边缘科学，随着其发展，看得越来越明显。为此，会计科学的发展有赖于不断拓宽会计理论研究领域，我历来主张要从会计学与其相关科学的交接点去选择研究课题，开展研究活动，实践已经和正在不断证明，这是一条振兴会计理论研究、加强会计理论建设的正确道路，就会

讨论会计，死抱住传统观念不放的形而上学观点是没有出路的。对此，我愿与广大同行共勉！

阎达五

1990.12.15 于中国人民大学

Abstract

The reform of the socialist economic system and the conversion of the old economic system into a new one are in essence the adjustment of the economic order and restructuring of the operational pattern of the economy. It is true that our realization of reform is usually prompted by the defects of the traditional system, however, this is just the beginning of the matter. As the reform gets deepening, people are inspired to study further down into deeper layers of the fundamental principles governing the way in which the economy functions so as to establish new systems and new order suitable to the socialist planning and commodity economy. This should no doubt include the adjustment and reformation of norms and order of accountancy.

Accounting is a kind of economic management activity. It is determined by the economic system and the requirement of economic development, and in turn, the stability of economic order, of which the heart is economic benefit, and the operation of the economic system, of which the care is economic results, cannot be attained without accounting. It is just the various kinds of accounting norms that directly build up links between economic objectives and accounting activity. That is to say, the economic objectives determine ac-

counting norms, and in turn, the latter react on the former. This has been proved historically and realistically.

One of the primary characteristics of modern accounting is its multioriented objectives. In the macrodimension, accounting is a prerequisite for maintaining normal economic order, while in the microarea, it is an organic component of the mechanism to manage and control the operation of capital. The multiple objectives of accounting result in the coexistence of multiple categories of accounting norms including accounting principles, accounting legislation and regulations, accounting professional ethics, etc.. This book makes detailed analysis concerning the categories of accounting norms, discloses the effects of related elements on accounting through comparison between accounting models of different countries, discusses the criteria for assessing accounting norms and the mechanism in relation to the formation and implementation of these norms. The author also presents some personal views and opinions concerning the establishment of a theoretical framework of accounting and the reformation of hierarchical accounting standards for our country.

This book is based on my doctorate dissertation.

Chen, Ya-min

Special researcher

Yong-You Institute of Accounting
and Auditing Research

December 1990

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