

制度基础审计学

System - Based
Auditing

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Auditing Decision
Making

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ABSTRACT

SYSTEM-BASED AUDITING—AUDITING TEST, AUDITING RISK AND AUDITING DECISION MAKING

Auditing test and auditing decision making, being an important parts of modern auditing, haven't been emphasized in Chinese auditing, mostly because the auditing theory was heavily divorced from practice in the past. Number of Chinese auditing books, while studying on this subject, took the specific accounting items as starting points, such as raw materials, capital, account receivables and account payables, rather than based on "Internal Control System". This was accordance with the past economic situations, in which accounting was merely regarded as the management tool and there were less developed commodity economy and comparatively simple business transactions, but, audit working environment has been improved increasingly now with the economic reform and open policy adopted in China, which can be showed in following aspects: accounting management is becoming more and more important in the whole business man-

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agement system; responsibility accounting, has been paid more and more attention; internal control system has been established; business transactions have been highly increased and complicated; more and more joint ventures have been developed. On the other hand, with the conflicts between new and old system and the lag of political reform behind economic reform, Chinese economy is facing big problems: savings fluctuation, investment demand expansion, currency inflation, price rise, official corruption, unjust distribution, uncontrolled movement of social capital, etc.

Considering the both sides of situation, with the deep theoretical study and practical demands, it is necessary to change traditional auditing concepts and auditing principles, to transform auditing objects, techniques and contents and to emphasize auditing test and auditing decision-making. In this way, powerful audit supervision could be formed and the economic operation mechanism could be stable and order. In view of the above-mentioned facts, the author Wang Guang Yuan has written out this book, A SYSTEM-BASED AUDITING, AUDITING TEST AND AUDITING RISK AND AUDITING DECISION MAKING, and attempts to make his own contributions in following aspects:

1. Auditing control focused on auditing test

and auditing decision making has been built. As a supervision activity, auditing is decision-making oriented, it is auditing decision-making that makes the difference between modern auditing and traditional auditing. In auditing decision system, decision maker and decision object are united, in generating auditing alternatives, to form a particular entity of contradiction, which develops, changes and evolves auditing decision activities. Their results come to audit planing alternatives. The auditing decision system is composed of audit decision maker, decision object, decision information, decision theory and method and audit decision organs. The audit decision object is internal control system. Which is cataloged as following levels; investigating the design level of internal control system; evaluating the "Software" of internal control system and determining the dependance extent of auditor; assessing the operation of internal control system; identifying the extent of substantive test, which is the key point of auditing decision making. Auditing decision-making is a multi-stage and whole-process activity, joined by the overall auditor.

2. Emphasis has been placed on the auditing supervision along the track of democracy and legal system. Various problems in economic me-

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chanism have been caused mainly because China lacks of proper democratic atmosphere and due legal system. Therefore, it is stressed that audit laws and regulation be made, auditing be pursued based on the regulations and auditing authority be built, while making the process of auditing decision democratization. Only we promote democracy and reinforce legal system and make these two elements coordinated, can good effects be gained in auditing test, auditing decision making and auditing operation.

3. Cost-Benefit Analysis (CBA) is adopted to make the optimal distribution and the proper use of auditing resources. This is the essence of auditing activities. Therefore, some aspects should be considered: (1) deriving the rational parts from behaviour science to motivate the auditor and to make auditing objectives consistent; (2) properly choosing "hard" and "soft" techniques to optimize cost-benefit; (3) making auditing decisions scientifically and choosing appropriate auditing procedures; (4) balancing volume, cost and benefit of audit evidences and having relevant VCP analysis.

4. Some relevant theories are applied. Because the design of auditing operation mechanism is a complicated economic system engineering, it is necessary to adopt some modern scientific

theories and methodologies. System science, cybernetics, information theory, dissipation theory, synergetics theory and hypercycle theory etc. Also qualitative and quantitative analysis should be employed to probe deeply into the essence of auditing operation mechanism.

5. Internal control system design is based on the system science. Internal control system is the basis of auditing test and auditing decision-making, and the auditing resource needed for System-Based Auditing, it is a economic commodity. Making use of this, the auditor can make decisions about auditing procedure and the extent of compliance test and substantive test. According to the principle that every part is related to each other in a system. Both internal accounting control system and internal administrative control system are not combined mechanically but integrated. In accordance with the concept that a system must be orderly and multi-level and entirety and parts must be coordinated in dynamic situation, the internal control system has been categorized into several interrelated transaction cycles and auditing is considered as a systematic economic activity. This idea has rarely been put out before in China.

6. Dissipation structure and the orderly nature of auditing operation. The operation process

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of auditing is that of collecting processing evaluating and using evidences. This dynamic system is a non-equilibrium rather than equilibrium system. It exchanges materials, energy and information with the outside environment. The theory of dissipation structure points out: When outside conditions change until reaching to a particular point, an open nonequilibrium system could jump from quantitative change to qualitative change and form an orderly structure. In the light of this, emphasis has been placed on the conditions forming orderly structure in non-equilibrium auditing operation mechanism and the evidential matter of audit evidence, has been demonstrated. In addition, the primary and advanced process of audit evidence are proposed, and the relationship of auditing cost, risk and benefit as well as the way of changing from non-equilibrium to equilibrium are analyzed. Finally, it is proved that operation process of auditing is the relevant information flow course.

7. Control and auditing test and auditing decision-making. In investigating and evaluating internal control system, the concepts of stability and instability are introduced, that is, the internal control system is called stable if it can shift automatically towards equilibrium from non-equilibrium; conversely, it is called insta-

bility if it cannot do so automatically. Hence the range and extent of auditing test are associated with the stability extent of internal control system.

The principle of feedback control is used widely in auditing test and auditing decision-making. Three-stage feedback model has been put forward; (1) Determining whether the internal control system is reliable on the basis of investigation and evaluation of "Software" perfection of internal control system; (2) Defining the extent and sample size of substantive test according to the compliance test of internal control system; (3) Writing auditing report based on the results of substantive test and finishing the auditing process. Besides, information flow and the relevant transmission mechanism in three-stage feedback decision system have been studied.

In modern auditing, of course, ex(ante)-feedback control is emphasized and rational internal control is emphasized and rational internal control procedure is considered, which means that a series of standardized internal control measures are adopted by auditor to achieve the objectives of internal control system. Specifically, this procedure in System-Based Auditing is expressed in internal control questionnaire, which supply standard basis for auditing test as well as audit-

ing decision-making. In addition, it could be a signal indicator to establish and strengthen internal control system for units audited and to increase the control sense of units audited.

8. Information theory and auditing operation. The operation process of auditing includes input, store, process, output and feedback, of audit evidences, or audit information.

In System-Based Auditing, by means of principle of information theory, information about properly using internal control system and information about making fully use of auditing resources could be obtained; auditing direction and trace could be gained through testing internal control system; the results of qualitative and quantitative analysis of internal control system intensity could be showed on the auditing report and the feedback information to improve internal control could be sent to the units audited.

9. Synergetics theory and auditing test and audieing decision-making. The theory tells us that, the key for a system to transform from being out of order to being orderly is to form coordination and produce coordinated effects. In the light of this, it is necessary that the quantities and qualities of auditor be studied and optimizing auditor numbers be analyzed corresponding to function maximization of auditing

decision making. The conclusion has been drawn, when the number of auditor is less than function maximum number, employing more personnels could increase decision speed and improve decision function; conversely, increasing personnel number could prolong the route of information transimission, devalue information, slow down decision speed and finally affect the whole decision function.

10. Auditing risk and auditing operation. Because auditing risk, an important element throughout the auditing operation process, produces a great impact of the efficiency and effect of auditing. The systems analysis of auditing risk and the establishment of auditing risk control system have been suggested. Some issues have been analysed in detail: relativity, responsibility, and technicality of auditing risk; patterns of auditing risk; auditing risk in choosing clients; auditing risk in building auditing group; auditing test risk; auditing evidence risk and auditing report risk. In order to solve the problems existed in past auditing test, auditing risk decision models and auditing risk control system have been built.

11. Statistic sampling and System-Based Auditing. In this book, the sampling techniques in probability statistics have been introduced into

auditing and the sampling techniques and materiality principle have been combined. While doing so, the relationship of method consistency and operation simplicity has been considered and the incorporation of compliance test and substantive test has been explored.

12. Auditing operation management and auditing quality management. We should create a optimal motivation mechanism to increase the level of Auditing management.

13. Science of System—Based Auditing needs either a technique or a theory. Analyzing the past, today and the future of auditing, we have designed a set of theoretic system in System—Based Auditing, Such as, Auditing Environment, Auditing Concepts, Auditing Principles, Auditing Test, Auditing Risk, Auditing Decision—Making, Auditing Standards, Auditing Cycle, Auditing Quality, Auditing Management, Internal Control System, etc. We think that Internal Control System, Compliance Test and Substantive Test are the three columns of Modern System—Based Auditing.

14. It is a revolution in the developing history of auditing that the computer technology will be used in auditing, which will take the evaluation of internal control system into a major items for auditing. Future auditor and auditing profession will play a more important role on establishing

and maintaining commodity economic order, ameliorating enterpriser restricting mechanism, promoting goverment's honest and political democracy.

This book is the second one among the trilogy of modern accounting and auditing put forward by author. The first book, over 720,000 Chinese characters, "Decision—Making Accounting", evoked wide repercussions among the academic world and social world after it was published. Professor Yang Shi Zhan, commented "it is this book that put accounting and decision—making together and that creates the new subject 'Decision—Making Accounting' ". Professor Guo Dao Yang set a high value on the book "it has not only filled in the blanks in the field of accounting study in China, but also profound important significance to current accounting reform". Furthermore, China "Economic Daily", "Chang-jiang Daily", "Youth Daily" and "Wuhan TV" speaked highly of the book and view it as "filling in the blanks in the accounting theoretical study in China". As a companion volume of "Decision—Making Accounting", this book "System—Based Auditing" will inevitably form great driving force in developing Chinese auditing theory and increasing auditing decision—making levels in China.

杨 序

现代审计的对象，曾经几次演进。从上世纪中叶以后说起：最初，以审查全部帐目证明其有无错误和舞弊为主。以后逐渐感到，这不是审计的力量所能及的，从第一次世界大战起，就慢慢改为以审查资产负债表上的项目，对其是否可信表示审计人员的意见为主。以后又感到，这还不是审计的力量所能及的，二次世界大战后，就逐渐放弃了传统的从帐目中讨生活的审计方法，而改行以审查帐目所产生的内部控制制度为主的审计方法。根据这种方法，审计的重点就放在内部控制制度上。如内部控制制度的设计和执行的情况令人满意，对帐目只须略作抽查，即可对财务报表的是否公正可信，提出审计意见，完成审计工作。从此，审计工作就开始从帐目导向演进而为制度导向。虽也要抽查帐目，其程度不过全部帐目的1%上下，这就使审计人员可以从繁琐的帐目审查上节约下99%的精力来从事其他更有意义的审计工作，实在是审计方法上的一大进步，这种审计方法，目前通称《制度基础审计》(System-Based Audits)。

根据手边的资料，《制度基础审计》这个名称是美国堪萨斯(Kansas)州大学斯梯脱勒(Stettler, H·F)教授首先使用的。1973年，他写了一本《制度基础独立审计》(System-Based Independent Audits)一书，并于1974年再版。1977年，澳大利亚的弗雷泽(Fraser, D·J)和艾肯(Aiken, M·E)曾任该国副审计长)将斯氏的另一本《审计学原理》略加改写，在澳大利亚出版，并定名为“斯氏制度基础审计”(Stettler's System-Based

Audits)。1983年我到澳访问，所至大学，都以这本改写的书为教材，引起我对斯氏的书的注意，以后就以斯氏分别在1977、1982年出版的《审计学原理——制度基础法》作中南财经大学会计硕士生的教材。光远于1985年在中南财经大学攻读会计学硕士学位时修习了这本书，颇有心得。毕业后任教武汉大学。1988年出版了他的成名的著作《决策会计学》，今年又写成本书。三年之间，先后写成一百几十万字的两部大书，这种奋发不懈的精神，对我是个极大的鞭策。

本书共十三章，六十余万言，详细研究了制度基础审计的全部，可说是我国全面地、有系统地探讨这一审计理论和技术的第一部专著。它既配合了著者的前著《决策会计学》，又应用了控制论、信息论、系统科学上的方法。在研究中有创见，于理论中见实际。全书以审计测试、审计风险和审计决策为重心，对审计环境、审计循环、内部控制制度的调查与评估、符合性测试及真实性测试、审计风险控制、交易循环法审计、审计质量的保证等，论述尤为详赅。初学者可资为梯航，专家们可作为参考。对于推动我国审计理论和实务的发展，将会有重大的贡献。它的出版，无疑是我国会计学术上又一次令人高兴的事。会计科学的春天气息浓重起来了，中国经济的春天也就在眼前。因此，我写了这篇序。

杨时展

1989年9月于武汉

郭 序

当代中国的审计事业正在改革中不断取得进展，在审计教育与科研方面也出现了欣欣向荣的局面。这些不仅为建立具有中国特色的审计法制体系、审计理论体系及审计方法、技术体系奠定了坚实的基础，而且完善了社会主义经济的控制体系，强化了社会主义国家对社会经济的控制功能。近几年来，在审计学术研究中，出现了不少具有较高学术价值的论著，这些论著体现了改革创新的精神，也表明我国的审计学术研究始终贯彻了“古为今用，洋为中用”的基本方针。取他人之所长，择优而取之，补自己之所短，结合国情而用之，这是学术研究的一个方面；在改革中求进取，在创新中求发展，为建立具有中国特色的审计学说而奋斗，这又是我国学术研究的另外一个方面。

王光远同志所撰《制度基础审计学》一书，密切结合当代中国经济体制改革的实践，系统地研讨了当代审计的核心问题——审计测试、审计风险和审计决策，力求在改革中树立中国的现代审计思想，确立现代审计理论与审计技术在中国的学术地位，以便在我国的现代化建设中发挥重要作用。正如作者指出：审计测试和审计决策是当代审计的重要组成部分，它应当在中国受到足够的重视，如果我们在经济控制工作中把它放在重要位置之上，就可以形成强有力的审计监督，保证经济机制的稳定与有序运行。可以讲，这是作者撰写此书的基本指导思想，也是作者立志深入进行“制度基础审计学说”研究所要达到的目的。

《制度基础审计学》一书，具有新技术革命时代的科学研究