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博 士 学 位 论 文

基于受托责任理论的内部审计若干问题研究

A Study on Internal Auditing Based on Accountability Theory

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摘 要

世界范围内的治理改革使内部审计成为关注焦点，内部审计本质上属于受托责任的问题。本文综述了当前受托责任理论研究的最新成果，提出一个适用于分析会计审计具体问题的概念框架；以受托责任的发展为主线，为认识内部审计性质的演变提供丰富的历史背景，有力支持了“受托责任支配内部审计的发展”这一论点；明确作为制度安排的公司治理是受托责任系统的控制机制，内部审计则是确保受托责任履行的内部治理机制。

全文共四章，第一章综述多领域学者对受托责任理论的研究并建立概念框架。早期的会计审计学者主要关心的是受托责任的信息和报告方面，后期的研究则大量吸取社会心理学、组织理论、社会学理论等营养，更多地考虑社会情境、人的行为等因素。此外，我们提出了一个包括受托责任的社会与组织场景、受托责任参与者、受托责任内容、受托责任行为、受托责任控制机制的受托责任系统概念，为后面章节的分析奠定概念基础。

第二章追溯了内部审计性质的发展，分析各阶段的历史背景，揭示受托责任系统的发展主导着内部审计性质的变迁。我们强调：组织管理结构的变化直接影响组织受托责任关系结构与内容，对内部审计产生了重大影响；内部受托责任和外部受托责任都影响内部审计性质的变化，特别是外部法律约束影响颇大；以管理学为代表的诸多学科理论的发展也影响着 IIA 对内部审计性质的界定。

第三章考察了公司治理与受托责任间的关系。通过分析公司治理的涵义、理论基础、治理机制与受托责任的相互影响以及公司治理评价标准，我们认为，公司治理是受托责任系统中的控制机制，其最终目的是确保受托责任的履行。本章为讨论内部审计与公司治理关系明确了几个基本观念。此外，通过回顾英国公司治理准则的改革历程，揭示了一个以受托责任为导向的不断完善和发展的过程。

第四章以受托责任理论为基础，考察了内部审计在公司治理中的所扮演的角色。通过回顾已有研究，考察内部审计的基本治理活动，以及与其他治理主

体的关系，我们认为，内部审计是确保受托责任履行的一种内部治理机制，是其他治理主体一种极具价值的资源，内部审计对治理程序的确认是内部控制评价的延伸。此外，我们还区分了内部审计在治理与管理中的不同作用，强调内部审计应充分发挥协调作用，恰当处理好复杂的报告关系。

关键词：受托责任；内部审计；公司治理

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Abstract

Internal Auditing (IA) has become the focus of attention with the development of corporate governance reform all over the world. Essentially IA falls into the category of accountability. By reviewing the latest researches on accountability theory, the present author constructs a conceptual framework which can be used to explain and analyze issues in accounting and auditing. With the development of accountability as the main thread, the present dissertation provides rich background knowledge for understanding the development of IA's nature, which also serves as a solid basis for the assumption that 'the development of accountability leads to the development (change) of IA'. What's more, this study clearly explains that corporate governance (CG) is a control mechanism of accountability system, and IA is an internal CG mechanism for ensuring the implementation of accountability.

This dissertation consists of four chapters:

Chapter 1 puts forward a conceptual framework by reviewing literature from several disciplines. The early scholars in accounting and auditing mainly focused their attention on information and report aspects of accountability. However, by absorbing knowledge from social psychology, organizational theory, and sociology, latter researches have paid more attention on factors like social setting, human behavior. Furthermore, a framework of accountability system including social and organizational setting, participants, contents, behavior and monitoring mechanisms is designed, which lays the foundation for other chapters' analysis.

Chapter 2 retrospects to the evolution of IA's nature, and examines every stage's historical background, revealing that the development of accountability system determines the changes of IA's nature. Particularly, the changes of corporate managerial structure directly influence the structures and contents of accountability

relationships, which have a substantial effect on IA. In addition, both internal accountability and external accountability exert influence on the change of IA's nature, especially that of the external legal regulations. And theories of other disciplines, such as business management, also have effects on the way that IA's nature has been defined.

Chapter 3 explores the relationship between CG and accountability. Through the analysis of the meaning of CG, theoretical basis, the interaction between governance mechanisms and accountability, and review standards, it is assumed that CG is a control mechanism for ensuring the implementation of accountability. In addition, several basic concepts for examining the relationship between IA and CG are explained in this chapter. Besides, by reviewing the development of CG standards reforms in the U.K., an accountability-oriented process is revealed.

Chapter 4 focuses on the role IA plays in CG on the basis of accountability theory. By reviewing IA literature, examining the fundamental governance activities of IA as well as the relationship between IA function and other governance parties, it is concluded that IA is an internal governance mechanism for ensuring the implementation of accountability. Also it is a valuable resource for other governance parties, and reviewing governance processes and risk management is the derivation of control assurance. Furthermore, it is stressed that it is important to differentiate the role IA plays in CG from that in corporate management. And internal auditors should serve as coordinators who should learn to deal with many kinds of possible complicated reporting relationships properly.

Key Words: Accountability; Internal auditing; Corporate governance

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