

学校编码: 10384

学号: 200411010

分类号__密级__

UDC__

廈門大學

硕士学位论文

风险导向审计研究：一个整合的风险识别与应对的分析框架

**Research on Risk-Based Audit:
An Integrated Analytical Framework on Risk
Identification and Response to Assessed Risks**

陈 玮

指导教师姓名: 黄世忠 教授

专业名称: 会计学

论文提交日期: 2007 年 4 月

论文答辩时间: 年 月

学位授予日期: 年 月

答辩委员会主席: __

评阅人: __

2007 年 月

厦门大学学位论文原创性声明

兹提交的学位论文，是本人在导师指导下独立完成的研究成果。本人在论文写作中参考的其他个人或集体的研究成果，均在文中以明确方式标明。本人依法享有和承担由此论文产生的权利和责任。

声明人（签名）：

年 月 日

厦门大学博硕士学位论文摘要库

摘 要

本文的写作目的是，通过构建一个整合的风险识别与应对分析框架，来为实务工作者在实施风险导向审计风险识别与应对相关审计程序时，提供一个可供参考的思路。本文在构建风险识别与应对分析框架的过程中，在追求框架结构合理的前提下，试图尽可能按可理解的逻辑来丰富框架内组织结构的具体内容。与国内现有的相关文献相比，本文试图淡化不同审计模式间的比较，试图淡化对于审计风险模型的过多探讨，而从一种实用主义的视角，将重点置于风险导向审计的理论结构本身，并兼顾实务中应用方面的考虑。

本文的写作结构如下：

第一章：导言。本章内容包括研究背景，选题意义，写作目的，研究方法，文章的体系编排以及贯穿全文的一个关于“风险导向审计整体方法层面”以及“风险识别与应对”间“平台与核心”关系的理念。

第二章：文献综述。本章将从风险导向审计方法整体方法层面，以及风险识别与应对的理论与实务两个方面进行文献综述。

第三章：从平台到核心：四大的经验及准则的规定。在本章中，笔者以四大的风险导向审计实务经验以及风险识别与应对的相关准则作为实践经验与准则基础，来为第四章的框架构建进行过渡与铺垫。

第四章：一个整合的风险识别与应对分析框架。本章首先从两个层次建立了客户经营模型，并据以探讨了了解被审计单位经营风险以及财务报表的重大错报风险。此外，本章还简要探讨了根据评估的重大错报风险计划并实施审计程序的相关内容。

第五章：框架应用的相关问题：一些观点。本章分为3个专题，分别是：“风险导向审计中的‘风险’”、“关于风险导向审计的一个逻辑”以及“应用风险导向审计的两个问题”。

第六章：结论。包括本文的结论、研究局限以及相关的可进一步研究的课题。

关键词：风险导向审计；客户经营模型；经营风险

ABSTRACT

The purpose of this study is to build an integrated framework which can help CPAs deal with risks properly when they are applying risk-based audit in practice. On the basis of contemporary risk-based audit theory and new Chinese auditing standards, the author gave an integrated risk framework to help CPAs build and analyze client business model, understand the entity and its environment, assess the risks of material misstatement, and carry out procedures in response to assessed risks. Compared with some scholars who are doing research in this field, the author didn't pay special attention to comparing different audit modes with each other, nor did he discuss too much on audit risk model. He mainly focused on inducing the theoretical construct of risk-based audit.

This article is organized as follows, including 6 chapters:

CHAPTER 1. INTRODUCTION. It describes research background of the study, why the author chose this topic, purpose of the article, research methodology and paradigm, how the author organized this article, and an important idea throughout the paper on relation between "risk-based audit" and "risk identification and response to assessed risks".

CHAPTER 2. LITERATURE REVIEW. It consists of 2 subtopics. They are: risk-based audit methodology, and theory and practice on risk identification and the auditor's procedures in response to assessed risks.

CHAPTER 3. FROM PLATFORM TO CORE: EXPERIENCE OF THE "BIG-4" AND AUDITING STANDARDS. This chapter is preparing standard and practice basis for the analytical framework discussed in chapter 4.

CHAPTER 4. AN INTEGRATED ANALYTICAL FRAMEWORK ON RISK IDENTIFICATION AND RESPONSE TO ASSESSED RISKS. It describes 2 levels of an entity's client business model, how to understand the entity and its environment and assess the risks of material misstatement, and the auditor's procedures in response to assessed risks.

CHAPTER 5. ISSUES ON FRAMEWORK APPLICATION: SOME

PERSPECTIVES. It's composed of 3 parts, They are: "risks" in risk-based audit, a logic on risk-based audit, and some advice in the application of risk-based audit.

CHAPTER 6. CONCLUDING REMARKS. It consists of conclusion of this study, limits to this paper, and future research possibilities.

Key Words: Risk-based Audit; Client Business Model; Business Risk

厦门大学博硕士学位论文摘要库

厦门大学博硕士学位论文摘要库

目 录

第一章 导言	1
第二章 文献综述	4
1 风险导向审计方法	4
(1) 国内文献	4
(2) 国外文献	5
2 风险识别与应对的理论与实务	6
第三章 从平台到核心：四大的经验及准则的规定	10
1 四大的审计流程：理论基础与方法框架	10
2 风险识别与应对的相关审计准则依据	19
第四章 一个整合的风险识别与应对分析框架	22
1 客户经营模型的建立及分析	22
2 了解被审计单位的经营风险并评估重大错报风险	30
3 针对评估的重大错报风险计划并实施审计程序	37
第五章 框架应用的相关问题：一些观点	39
1 风险导向审计中的“风险”	39
2 关于风险导向审计的一个逻辑	40
3 国内所应用风险导向审计的一些建议	42
第六章 结论	45
附录：词汇表	47
参考文献	48

厦门大学博硕士学位论文摘要库

图表

图 1: 全文的写作框架	3
图 2: 文献综述思路	4
图 3: Knechel的风险导向审计流程	9
图 4: KPMG的BMP	11
图 5: DTT的审计流程	14
图 6: 安永的审计思路 1	15
图 7: 安永的审计思路 2	16
图 8: PwC的审计思路	17
图 9: 客户经营模型的背景信息	25
图 10: 客户经营模型: 第一层次	27
图 11: 客户经营模型: 第二层次	29
图 12: 被审计单位经营风险因素分类	32
图 13: 数据库的积累	44
表 1: 基于交易的审计方法与风险导向审计方法的比较	6

厦门大学博硕士学位论文摘要库

CONTENTS

CHAPTER 1 INTRODUCTION.....	1
CHAPTER 2 LITERATURE REVIEW	4
1 METHODOLOGY OF RISK-BASED AUDIT	4
(1) RESEARCH OF CHINESE SCHOLARS	4
(2) RESEARCH OF FOREIGN SCHOLARS	5
2 RISK IDENTIFICATION AND RESPONSE TO ASSESSED RISKS:THEORETICAL BASIS AND PRACTICE	6
CHAPTER 3 FROM PLATFORM TO CORE: EXPERIENCE OF THE“BIG-4” AND AUDITING STANDARDS	10
1 AUDIT PROCEDURES OF THE BIG-4:THEORETICAL BASIS AND METHODOLOGY.....	10
2 AUDITING STANDARDS ON RISK IDENTIFICATION AND RESPONSE TO ASSESSED RISKS	19
CHAPTER 4 AN INTEGRATED ANALYTICAL FRAMEWORK ON RISK IDENTIFICATION AND RESPONSE TO ASSESSED RISKS	22
1 BUILDING OF CLIENT BUSINESS MODEL AND DOING RELATED ANALYSIS	22
2 UNDERSTANDING THE ENTITY AND ITS ENVIRONMENT AND ASSESSING THE RISKS OF MATERIAL MISSTATEMENT.....	30
3 AUDITOR’S PROCEDURES IN RESPONSE TO ASSESSED RISKS....	37
CHAPTER 5 ISSUES ON FRAMEWORK APPLICATION:SOME PERSPECTIVES	39
1 "RISK" IN RISK-BASED AUDIT	39
2 A LOGIC ON RISK-BASED AUDIT.....	40
3 SOME ADVICE IN APPLICATION OF RISK-BASED AUDIT IN CHINA.....	42
CHAPTER 6 CONCLUDING REMARKS.....	45
APPENDIX:GLOSSARY.....	47
REFERENCES.....	48

厦门大学博硕士学位论文摘要库

FIGURES AND TABLES

FIGURE 1: FRAMEWORK OF DISSERTATION	3
FIGURE 2: FRAMEWORK OF LITERITURE REVIEW SECTION	4
FIGURE 3: RISK-BASED AUDIT PROCEDURES FROM KNECHEL	9
FIGURE 4: KPMG'S BMP	11
FIGURE 5: DTT'S AUDIT PROCEDURES	14
FIGURE 6: EY'S AUDIT METHODOLOGY 1	15
FIGURE 7: EY'S AUDIT METHODOLOGY 2	16
FIGURE 8: PWC'S AUDIT METHODOLOGY	17
FIGURE 9: BACKGROUND INFORMATION OF CLIENT BUSINESS MODEL	25
FIGURE 10:CLINET BUSINESS MODEL:LEVEL 1	27
FIGURE 11:CLINET BUSINESS MODEL:LEVEL 2	29
FIGURE 12:CLASSIFICATION OF AUDIT CLIENT'S BUSIENSS RISK FACTORS	32
FIGURE 13:DEVELOPMENT OF DATABASE	44
TABLE 1: COMPARISON BETWEEN TBA AND RBA	6

厦门大学博硕士学位论文摘要库

Degree papers are in the "[Xiamen University Electronic Theses and Dissertations Database](#)". Full texts are available in the following ways:

1. If your library is a CALIS member libraries, please log on <http://etd.calis.edu.cn/> and submit requests online, or consult the interlibrary loan department in your library.
2. For users of non-CALIS member libraries, please mail to etd@xmu.edu.cn for delivery details.

厦门大学博硕士论文摘要库