Index

Note: Page references in *italics* refer to illustrations.

Α

accountability audit (case study), 222 adaptation, features of auditing and, 102administration by law, standardization and, 217 agriculture. See Three Rural Issues American Institute of Certified Public Accountants (AICPA), 2 analytical audit informatization 250 - 251announcements of audit results, 195 RTA procedure, 127 anticorruption efforts audit culture and 285 audit function and, 64–65 auditing objectives and, 87-89 Application for Approval of Audit Informatization System Construction Plan (CNAO), 242 assessment audit results management and, 193-199 problems of audit standardization, 231-233 for quality management, 190

audit culture, 267-289 characteristics of, 276-281 concept of, 268-269 core socialist value system and, 271-275 culture, defined, 267-268 development of, 281–288 **Fight Restrictions (CNAO)**, 270-271, 285 Four Principles and Eight Virtues, 288-289n4 function of. 269-271Masters in Four Aspects initiative (case study), 280 overview, 267 Yong Lan San and Jiao Jiao Mu, 285 Audit Department, 22 audit fieldwork digital management, 252-253 audit function. 41-70 case studies. 49-50, 52-53. 54 - 55embodiment of government audit function. 59–68 exposure function, 50–52 as immune system, 43–47

audit function (continued) overview. 41-43 prevention function, 46-48 relationship among major immune system functions. 55–59 resistance function. 53-54audit informatization, 241-266 analytical auditing, 250–251 audit fieldwork digital management, 252-253 big data, defined, 249 case studies, 243-244, 249-250 data auditing, 248-250 defined. 241 development of, 242-247 electronic account book auditing, 247 - 248future development and innovation, 261-264 future development and talent, 264 - 265future development objectives. 256-261 future informatization and development environment. 253 - 255future informatization and opportunities, 255–256 information system auditing, 252 network-based auditing, 251 auditing defined. 2–3. 22 features of (See features of government auditing) image of, 286 modes of (See audit modes) nature of (See nature of auditing)

objectives and subjective initiative of, 42–43 (See also government audit objectives) See also audit culture: audit function: audit management: audit standardization; history of auditing Audit Law audit culture characteristics and. 276 - 277audit culture standards of. 278 - 279audit function, 69-70n16 auditing objectives and, 75 audit quality management and, 190 audit standardization and. ×225-226 government objectives and, 71 issuance of (1991), 220–221 large-scale audit projects, 140 - 141legality of government auditing and, 92, 94 nature of auditing and, 28, 30 special audit investigation, 108 - 111audit management, 159-214 audit standardization and. 229 - 230cost management, 166, 199-206 defined. 160-163 framework of. 163. 163-167 human resource management, 162, 166, 168-169, 185, 206-212.208 overview, 159 plan management, 165–166, 172, 173-175, 177-182

principles of, 167–170 quality management, 166, 172-173, 183-192 results management, 166, 169-170, 193-199 strategy management, 165, 170 - 177See also audit informatization audit modes. 107-157 case studies, 119, 128, 133-134, 147 - 148defined. 107 grand pattern of financial auditing (FA). 128-134 integration of audit informatization, 259-264 organizational mode in IT environment, 148-156, 151, 153.154 real-time auditing, 120-128 special audit investigation, 107 - 120strengthening audit cost management for, 203-204 unified organization of large-scale projects, 135–143 audit standardization, 215-238 audit culture and, 278-279 case studies, 219-221, 222, 2.2.4 defined. 215-216 follow standards in audit culture. 278 - 279guidelines, defined, 216 overview. 215 principles of, 234–239 problems of, 231–233 process, 218-224 significance of, 217-218

system structure and main content of, 224–230 audit work program, 181–182 Austria, audit function and, 66–67

В

basic systems, specific systems compared to, 38n19 Beijing Declaration, 36 Beijing Olympic Games, venue construction (case study), 49 big data defined, 249 future development plans, 253–254 See also audit informatization Book of Fates: The Great Learning, The, 289n5 brain storming, 189–190 business operating rules. See audit standardization

С

Caiden, Naomi, 15 case studies audit function, 49-50, 52-53, 54 - 55audit informatization, 243–244, 249 - 250audit modes, 119, 128, 133-134, 147 - 148audit standardization. 219-221. 222.224 Masters in Four Aspects initiative, 280social security and auditing objectives, 85 central budget implementation, 2013 (case study), 133–134

Central Eight Provisions, 63 Chenev. Dick. 64 China Dream, defined, 74 Circular on Audit Situation, 126-127 cohesion. audit culture and. 269 Communist Party of China (CPC) Central Eight Provisions, 63 18th Communist Party of China (CPC) National Congress, 30, 73-74, 77-78, 79, 80-81, 96, 272 Fifth National People's Congress, 219 Four Fundamental Principles, 39n32 macroeconomic policy control (case study), 54-55nature of auditing and, 26-27, 32 *Opinions on Cultivating and* Practicing the Core Values of Socialism (CPC Central Committee), 272 Provisional Regulations, 69-70n16 Compilation of Song Regulations, The, 22 - 23comprehensiveness, of government auditing, 16. 96-97 Constitution of the People's Republic of China auditing objectives and, 75 audit institutions, 139-140 audit standardization. 225-226 audit supervision. 140 audit supervision (case study), 219 - 220legality of government auditing and, 92, 94 Continuing Education School for Auditors (CNAO), 279

cost management, 166, 199–206 Court of Auditors, 22 Critique of Hegel's Philosophy of Right (Marx), 8 cultivation, audit culture and, 271 culture, defined, 267–268. See also audit culture; socialism with Chinese characteristics

D

data analysis. See audit informatization data mining, 248 democracy audit function and, 60-62 Theory of Democracy and nature of auditing, 5-6 deterrence, by auditing, 48 development audit culture of. 279 of audit informatization. 253–265 auditing objectives and, 81–82, 232 - 233devotion, as socialist core value. 275 - 276digitization, of audit fieldwork, 252 - 253disciplinary violations, 196 disclosure, nature of government auditing and, 34–35 dual leadership system, 141

Е

economic base and superstructure, relationship between, 8 Economic Cybernetics audit function and, 42 defined, 4 economic security

audit function and, 48 (See also immune system concept) audit informatization and, 250-251auditing objectives, 73, 76–77 legality of government auditing and. 95 macroeconomic policy control (case study), 54-55 Economic Supervision Theory, defined. 3-4efficiency audit cost management and, 201 - 203auditing objectives and, 89 audit management for, 168, 171-172 nature of government auditing and, 19–20 18th Communist Party of China (CPC) National Congress auditing objectives and, 73-7477-78, 79, 80-81 nature of auditing and, 30 professionalization of auditing and. 96 Eight Restrictions (CNAO), 270–271, 285 electronic account book audit informatization. 247–248 Engels, Friedrich, 8 environmental issues, auditing objectives and. 86 ethics audit standardization and. 230 quality management and, 185 evaluation standards, legality of government auditing and, 92-93

evolutionary history of auditing. *See* history of auditing exposure function, of auditing, 50–52, 55–59

F

farming. See Three Rural Issues features of government auditing, 91 - 106comprehensiveness, 96–97 features. defined. 91 independence, 93-95 legality, 92–93 operating features of government auditing, 97-105 overview, \$1-92 professionalization, 95–96 work policy of government auditing, 105–106 Federal Audit Office (U.S.), 69n3 Fifth National People's Congress, 219 financial auditing (FA) building a grand pattern of, 129, 131 - 134case study, 133-134 connotation and focal points of, 130 - 131financial audit informatization (case study). 249–250 overview. 128-129 See also audit informatization: fiscal security fiscal security audit cost management, 166, 199 - 206auditing objectives and, 83-84 holistic role of audit management, 161 - 162RTA categories and, 127–128

Five-in-One, auditing objectives and, 73 five plates organizational structure, 150.151 Five Unification principle, 129 five-year plan, for audit strategy management, 173-175 Four Fundamental Principles, 39n32 Four Principles and Eight Virtues, 288-289n4 Fourth Plenum of 18th Communist Party of China (CPC), 73, 77 - 78France, audit function and, 60, 65 functionalist theory, audit function and. 42 fundamental objectives auditing as fundamental institutional arrangement, 12 - 15Four Fundamental Principles, 39n32 government audit objectives, 75-77

G

Game Theory, audit function and, 48 Gaozong (emperor), 22 General Accounting Office (GAO) (U.S.), 59–60, 61, 62, 64, 67, 68, 69n3 Golden Auditing Project analytical auditing, 250 data audit stage of, 246 inception of, 242–243 OA and AO systems (case study), 243–244 governance, perspective of. *See* national governance perspective government audit objectives connotation of. 71-72factors affecting, 73–75 features of, 72-73 focus of government audit work and, 87-89 fundamental objectives, 75-77 initiative of government auditing and, 160-161 (See also audit management) primary task of, 82-86 realistic objectives, 77-82 research on. 71 See also audit modes government debt scale structure, understanding, 182 grand pettern of financial auditing. See tinancial auditing (FA) Great Britain, audit function and, 60, 64 - 65Guangxu (emperor), 40n37 Guan Zhong, 288n4 guidance, audit culture and, 269, 286-287 guidelines, 216. See also audit standardization

Н

hierarchy, auditing objectives and, 72–73 history of auditing after founding of PRC, 27–35 ancient and modern Chinese government auditing, 21–26, 24–25 audit function and, 51, 66–67 audit standardization and, 219–221 National Audit Work Plan and, 173–175 during period of revolution war, under leadership of CPC, 26–27 human resource management audit informatization and talent, 244–245 audit management and, 162, 166, 168–169, 185, 206–212, 208 informatization development and talent, 264–265

I

immune system concept effect on economy and society, 44 - 46exposure function of auditing, 50 - 52government auditing objectives and, 72 overview, 11-12, 43-44 prevention function of auditing, 46 - 48relationship of major functions, 55 - 59resistance function of auditing, 53 - 54See also audit management; audit modes implementation central budget implementation, 2013 (case study), 133-134 Implementation Rules and nature of auditing, 28, 30 policy implementation, 31–32, 62 - 63quality management and, 185 Regulation for the Implementation of the Audit Law of the PRC. 99 RTA procedure, 125–126

strengthening audit cost management for, 204-205 Implementation Rules, nature of auditing and, 28, 30 independence as characteristic of audit culture. 2.77democracy and, 5-6 as feature of government auditing, 93-95, 103-105 of government auditing, 15–16 as socialist core value. 275 Industrial and Commercial Bank of China (ICBC), 253–254 information security auditing in IT environment, 148-156, 151, 153, 154 audiung objectives and, 86 echnological guarantee on largescale audit projects, 146–147 information technology audit standardization in IT environment, 229 information system audit informatization, 252 informatization. defined. 241 See also audit informatization informatization, 241-266 innovation, nature of government auditing and, 33–34 institutional level of auditing audit cost management at, 206 auditing as fundamental institutional arrangement, 12 - 15auditing objectives and, 89 Constitution of the People's Republic of China on audit institutions. 139-140

institutional level (continued) examination by responsible person of audit institution. 190 human resource management of audit institutions. 209–212 improving, with audit culture, 287 International Organization of Supreme Audit Institutions (INTO-SAI), 94, 109 integration, of audit command, 257 - 261integrity, as socialist core value, 274International Audit Organization Strategic Plan (2011-2016), 36 - 37International Federation of Accountants (IFAC), 109 International Organization of Supreme Audit Institutions (INTO-SAI), 94, 109 investigation. See special audit investigation

J

Japan, audit function and, 61 Jiao Jiao Mu, 285

Κ

Kelsen, Hans, 18

L

large-scale audit projects case study, 147–148 difficulties and challenges of, 141 features of unified organization, 136–138 overview, 135

procedures and requirements for, 142 - 147significance of unified organization, 138–141 law enforcement. legality of government auditing and, 92–93 nature of government auditing and. 33 leadership audit standardization and. 218 dual leadership system, 141 quality management and, 185 legality auditing objectives and, 74-75 audit standardization and, 217, 220 audit standardization and main content of China's audit legal norms, 227–230 disciplinary violations, 196 legality feature of government auditing, 92–93 as socialist core value. 274–275 See also Rule of Law Li Keqiang, 13, 63 live platforms, 153–154 loyalty, as socialist core value, 273 - 274

Μ

macroeconomic policy control (case study), 54–55 management, of audits. *See* audit management management objectives, 178–179 Marx, Karl *Critique of Hegel's Philosophy of Right*, 8

state theory, 8–9 See also Marxism Marxism audit culture principles, 281 government auditing to meet national governance needs, 7–11 (See also national governance perspective) See also socialism with Chinese characteristics measurement, audit standardization and. 236-239 methods. See audit modes *Mexico Declaration on the Independence* of Supreme Audit Institutions (International Organization of Supreme Audit Institutions). 94 Ministry of Civil Affairs, 85 Montesquieu, Baron de, 5 motivation, audit culture and, 270 multidimensional data analysis, 248

Ν

National Audit Office (CNAQ) Application for Approval of Audit Informatization System Construction Plan, 242 audit command system, 257 audit function and anticorruption efforts of. 64 on auditing expenditure, 63 auditing objectives, 75, 81, 85 audit management system (OA) and onsite audit system (AO) of, 243-244.245 audit of China's local government debts, 2013 (case study), 147 - 148audit standardization, 222-224

Beijing Olympic Games (case study), 49 Continuing Education School for Auditors, 279 core view of auditing by, 36 Eight Restrictions, 270–271, 285 features of government auditing and. 94. 97 grand pattern of financial auditing, 129 (See also financial auditing (FA)) inception of, 30-31 nationwide audit information network of. 241 Program for the Development of Audit Work, 120 (See also realtime auditing (RTA)) real-une audit (case study), 128 See also real-time auditing (RTA)) on SARS epidemic, 35 special audit investigation. overview. 108–111 special audit investigation (case study), 119–120 special fund auditing (case study), 52 - 53unified organization of large-scale audit projects and, 135 (See also large-scale audit projects) Wenchuan earthquake (case study), 49–50 National Audit Work Plan creation of, 175-176 implementation of, 176-177 overview. 173-175 project review system, 190 National Development and Reform Commission, 55, 134, 242

national governance perspective audit function and, 42-43, 51 auditing and governance modernization, 18-20 auditing as cornerstone and assurance of national governance, overview, 12 auditing as fundamental institutional arrangement, 12 - 15auditing as immune system for, 11 - 12auditing objectives and, 73-74 auditing to enhance national governance capacity, 15–17 auditing to meet needs of, 7-11features of auditing and, 101-102 governance, defined, 7 overview, 6-7 socialism with Chinese characteristics. defined. 20-21 Third Plenum of 18th Communist Party of China (CPC) and 17 See also history of auditing Nationalism in the Three Principles of the People (Sun), 289n4 national security audit function and, 65-66 auditing objectives and, 82-83 nature of government auditing and, 32-33 National Seminar on Audit Definition. 3 natural resources, auditing objectives and. 86 nature of auditing, 1-40as assurance of national governance, 12-21 auditing, defined, 2-3

core view from national governance, 35–37 Economic Cybernetics, 4 Economic Supervision Theory, 3 - 4history of, 21-27, 24-25 history of, and founding of PRC, 27 - 35as immune system for national governance, 11-12 national governance needs, 7–11 national governance perspective, overview, 6-7 overview, 1–2 Power Restriction Theory, 5 Theory of Accounts Checking, 2–3 Theory of Democracy and Rule of Law. 5–6 nework-based audit informatization, 251 Notice on the Establishment of the Government Audit Standards (National Audit Office), 224 notification (RTA procedure), 126 NPC Standing Committee, 130–131

0

objectives. *See* government audit objectives openness audit standardization and, 235–236 features of government auditing and, 103–105 operating features, of government auditing, 97–105 *Opinions on Cultivating and Practicing the Core Values of Socialism* (CPC Central Committee), 272 Opinions on Disposal of Remaining Relief Drugs and Medical Devices (Sichuan Provincial Earthquake Relief Headquarters), 50 organizational structure, human resource management and, 207–209, 208

Ρ

participatory governance, 39n31 people's livelihood audit function and, 67-68 auditing objectives and, 78-80, 85 work performance and audit management, 168-169 People's Republic of China (PRC). See Audit Law; Communist Party of China (CPC); Constitution of the People's Republic of China; national governance perspective; nature of auditing plan management audit management, 165–166, 172, 173-175, 177-182 audit standardization, 228 policy implementation audit function and, 62–63 nature of auditing and, 31-32power auditing objectives and, 88–89 Power Restriction Theory, 5 restricting, with audit function, 59 - 60prevention function, of auditing, 46-48, 55-59 process control, 145-146 professionalization audit standardization and. 233

as feature of government auditing, 95–96 professionalism of auditors, 278, 284 project initiation (RTA procedure), 124–125 Provisional Regulations, 69–70n16 Provisional Regulations on Accountability Auditing of Party and Government Officials and Leaders in State-Owned Enterprises, The, 32 publicity, auditing objectives and, 72

Q

quality management audit evidence and, 188–189 audit plan and, 186–188 audit results and, 189 audit standardization and. 217-218.229 brainstorming for, 189–190 connotation of. 183 department review system for, 190 examination by responsible person of audit institution, 190 improving with scientific audit strategy management, 172–173 objectives of. 184 overview. 166 project review system for, 190 requirements for, 184-185 scientific strategy for, 166

R

rationality, of audit work, 277–278 real-time auditing (RTA) case study, 128 categories of, 127–128 real-time auditing (RTA) (continued) concepts and features of, 120-122 identity and superiority of, 122-124 overview, 120 procedures of. 124-127 reform audit function and, 66 auditing objectives and, 77, 80-82, 87-89 *Regulation for the Implementation of* the Audit Law of the PRC, 99 reports audit results management and, 193 - 199for large-scale audit projects, 144-145 resistance function, of auditing, 53-54.55-59 resource allocation audit cost management, 205-206 audit management and, 162 audit standardization and, 232 responsibility, as socialist core value, 273 restriction, audit culture and, 270 - 271results management audit management, 166, 169-170.193-199 audit standardization, 228 risk prevention audit management and, 166, 169, 183 - 192nature of government auditing and, 19 Rule of Law audit function and, 60-62 auditing objectives and, 77-78, 88 nature of auditing and, 5-6

work policy of government auditing, 105 rules of conduct. *See* audit standardization rural areas. *See* Three Rural Issues

S

SARS epidemic, 35 Scientific Outlook on Development, 29 - 3017th Party Congress, 29-30 Sichuan Provincial Earthquake Relief Headquarters, 50 Six High Self-Consciousness, 100 16th Party Congress, 29 social affairs nature government auditing and 15 social benefits of audit cost management, 203 socioeconomic environment and auditing objectives, 73 (See also economic security) socialism with Chinese characteristics audit standardization principles, 234 - 239core socialist value system and, 271 - 276core view of auditing, 35-37 (See also nature of auditing) defined. 20-21 operating features of government auditing and, 97 (See also features of government auditing) Third Plenum of 18th Communist Party of China on. 17 See also audit culture

social security (case study), 85 Solon Reform. 60 Song Dynasty, audit supervision activity and, 22-23 South Korea, audit function and, 65 special audit investigation attention in, 117-119 case study, 119-120 concept of, 108-110 features of, 111–115 organizational form of, 110-111 origin of, 108 overview. 107-108 procedures for, 115–117 special fund auditing (case study), 52 - 53specialization, of government auditing, 16–17 Spirit of Law, The (Montesquieu), 5 standardization. See audit standardization state functions, alienation and, 3–9 state-owned asset security, auditing objectives and, 84 strategy management, 165, 170-177 Sun Yat-sen, 289n4 supervision audit modes and, 140 audit quality management and, 191 - 192features of auditing and, 99–100, 104system theory features of government auditing and. 103 nature of government auditing and. 11-12

Т

taxes, nature of government auditing and. 10-11 teams audit culture for, 280-281, 287 - 288audit management and, 172 informatization development and talent. 264-265 quality management and brainstorming by, 189–190 technology development, audit techniques and 235 Tendering and Bidding Law, 61 Theory of Accounts Checking, 2–3 Third Plenum of 18th Communist Party of China (CPC) auditing objectives and, 73, 77, 80 national governance perspective and, 17 three centers, 150–152, 153 three dimensional disposition of auditors, 152-153, 154 Three Provisions. 63 Three Represents. 39n33 Three Rural Issues audit function and. 52 defined. 52 nature of government auditing and, 34 21st International Organization of Supreme Audit Institutions Conference, 36 Two Sites and Three Centers strategy, 253

U

United States, audit function and, 59– 60, 61, 62, 64, 66, 67, 68, 69n3

W

Wenchuan earthquake real-time audit (case study), 128 relief efforts (case study), 49–50 Wen Hua, 267–268 work performance, audit management and, 168–169

Х

Xi Jinping, 74, 81

Xinjiang Production and Construction Corps, 49–50

Y

Yong Lan San, 285 Yongzheng (emperor), 40n36

Ζ

Zhu Rongji, 136

http://www.bookshop.com

http://www.bookshop.com

http://www.bookshop.com