

國際審計發展之探討－財務報表審計觀點

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摘 要

隨著經濟全球化發展，跨國公司崛起興盛，國際會計準則日形重要。由於歐盟組織的遵行，加速推動各國的採用，現今國際會計準則已是全球統一的商業語言。尤其跨國公司於全球資本市場募集資金蔚為風潮，報導企業資產負債、經營成果及現金流量的財務報表資訊，是國際投資者制定投資與授信決策的重要依據。據此，增加了對於跨國公司財務報導可信度之需求。

財務報表審計服務提供財務資訊的確信程度，加強了財務報導的可信度。各國的會計專業發展歷程不同，審計服務規範自然也有所差異。當今各國財務報導的編製基礎趨向國際會計準則，要求實施統一的審計規範以確保審計品質已為重要的國際趨勢。本文從財務報表審計觀點，探討各國會計專業環境之發展，分析不同文化國家審計實務之背景，說明國際審計之發展與現況，俾助於瞭解我國與國際審計接軌之意義及方向。

關鍵字：國際審計，國際會計，財務報表

The Exploration of International Auditing Development
—From a Financial Statement Audit Perspective

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Abstract

The rapid growth in global capital markets and cross-border investment activity means that the international accounting is more important than ever for professionals who have to deal in this area. Accounting plays a critical role in the efficient functioning of capital markets. Those international investors need reliable financial information to make decisions. Thus, the demand of credibility of financial reporting prepared by transnational corporations is increased by the users of financial statements.

The function of auditing is to lend credibility to the financial statements. With a set of international standards adopted for the world, international investors can be more confident in financial statements prepared in another country. In the meanwhile, auditing standards were also required by transnational corporations that wanted consistent auditing the world. The quality of a non-domestic audit is as good as that of a domestic audit. In this paper, we investigate the development of the accounting professional within some specific countries, analysis the background of auditing practice, and introduce the development of international auditing. The contribution of this paper is to demonstrate the reason why we need to accept uniform auditing standards, and the state of International Auditing Standards.

Keywords: international auditing, international accounting, financial statements