

Research on the Development of Audit Systems in the Sui and Tang Dynasties

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Abstract: Look to the past and learn from the past. The Sui and Tang dynasties were the prosperous and developing period of China's feudal economy, and it was also the period when China's ancient audit explored and developed in the direction of independence and full-time. Taking the national audit as an example, this paper discusses the evolution, development and progress of the national audit in the Sui and Tang dynasties from the historical perspective, explores the nature and law of the audit, reveals the enlightenment and reference significance of the audit in the Sui and Tang Dynasties to the modern audit, and provides useful ideas and references for the development of the modern audit cause. At the same time, this paper also hopes to take this opportunity with the majority of audit workers and researchers in related fields to think together, and jointly promote the sustainable development and innovation of the audit cause.

Keywords: Audit system of Sui and Tang Dynasties; Development research; Modern enlightenment

Online publication: February 10, 2025

1. Introduction

The development of the audit system in the Sui and Tang dynasties not only reflected the maturity and deepening of the national governance system but also achieved breakthroughs and innovation on the basis of inheriting the previous generation. The centralization and economic development in the Sui and Tang dynasties provided a solid political and economic foundation for the improvement of the audit system, further promoted the refinement and specialization of the audit system, and the audit supervision function was increasingly strengthened, laying a foundation for the development of the audit system in the later generations.

This paper adopts the literature research method and extensively collects and systematically organizes the relevant records in the official history such as the Book of Sui and the Book of the Old Tang Dynasty, which provides direct evidence for the establishment, development and reform of the audit system. At the same time, political books and similar books, such as the systematic description in the Six Chapters of the Tang Dynasty, construct the audit system of the Sui and Tang dynasties^[1-3].

2. Audit system of Sui and Tang Dynasties

In the Sui and Tang dynasties, with the all-round prosperity of the feudal society, the audit system ushered in the golden period of development. During this period, the audit system became more complete, the audit contents covered many aspects of finance, finance, and economic activities, and the audit methods were more diversified and scientific ^[4].

2.1. Audit institutions

As the core department of audit supervision in the Sui and Tang Dynasties, Bi was directly subordinate to the Ministry of Criminal Justice to ensure its authority and independence in financial audit. Its main functions cover the overall audit and supervision of the state's financial revenues and expenditures, from the preparation and implementation of the state budget to the rationality and compliance of various financial expenditures, all under its supervision. It lays a solid foundation for the country's economic prosperity and stability by comparing various financial data with the actual situation in the same period ^[5].

The Imperial Bureau was an independent supervisory body that focused on supervising the implementation of financial laws and discipline and the economic performance of officials. It supervised and restrained officials from all sides, prevented financial abuse, "corrected and punished officials, and pushed out prison cases." At the same time, it safeguarded the justice and authority of the law and actively participated in judicial activities. In addition, it was also a channel for expressing public opinion. It focuses on supervising and reviewing state finance, which is conducive to social development, and also provides important experience and reference for the improvement and innovation of modern audit systems ^[6].

2.2. Construction of audit laws and regulations

During the Sui and Tang dynasties, as an important stage of the development of ancient Chinese society, the construction of audit laws and regulations reached an unprecedented height, which not only guaranteed the economic governance of ancient society but also benefited the audit system of later generations. Based on inheriting the legal heritage of the previous dynasties, the Sui Dynasty formulated the "Kaihuang Law," which not only improved the criminal legal system but also opened up a new era for the development of audit regulations. Based on the Kaihuang Law, the Tang Dynasty further revised the Tang Law Shuyi, clarifying the scope of application and specific provisions of audit laws and regulations, such as the establishment of audit institutions, the division of responsibilities and the standardization of audit procedures, providing legal basis for the orderly development of audit work ^[7].

In terms of the construction of the audit system, the Ministry of Commerce and the Yushitai have formed a mutually complementary and mutually restrictive supervision and audit system, and the audit procedures and methods have been gradually standardized and institutionalized. The Tang Dynasty also established a course examination system to assess and supervise the economic performance of officials regularly. This system not only enhanced the responsibility and efficiency of officials but also provided strong support for the continuous implementation of the audit system. The construction of audit laws and regulations in the Sui and Tang Dynasties not only provided a guarantee for the audit work at the legal level but also promoted the improvement and development of the audit system at the institutional level, creating a situation for the evolution of the audit system in the later generations.

2.3. Audit procedures and methods

In the Sui and Tang Dynasties, complete and standardized audit procedures were implemented, including thorough preparation before the audit, strict implementation during the audit, accurate writing and timely submission of audit reports. Audit officials should strictly follow the established procedures to ensure that every step of the operation has rules to follow improves the systematic audit work and enhances the authority and recognition of audit conclusions.

Based on traditional auditing, the rudiments of modern auditing concepts such as sampling auditing and comparative analysis should be creatively introduced. The preliminary practice of sampling audit enables auditors to efficiently screen out key information from a large number of data, which greatly improves audit efficiency. The application of the comparative analysis method, through horizontal and vertical comparison, reveals the law and anomaly behind the data and enhances the accuracy and depth of audit conclusions ^[8]. The innovation of audit methods not only enriches audit means but also provides a reference for the development of follow-up audit work.

3. The innovation and characteristics of audit system in Sui and Tang Dynasties

3.1. Innovation of audit system in Sui and Tang Dynasties

3.1.1. The historical evolution and professional construction of audit supervision system

In the course of the development of the political and economic system in ancient China, audit supervision, as an important part of ensuring financial health and maintaining social order, gradually improved its independence and professionalism. In the Sui and Tang Dynasties, the audit supervision system ushered in significant changes, and its landmark event was the establishment of a special department under the Ministry of Criminal Law, which not only highlighted the state's great attention to the function of audit supervision but also marked the independence of audit supervision from the subsidiary functions of the financial department and became a special supervision body.

3.1.2. The establishment of the Department and the independence of audit supervision

The establishment of the Ministry fundamentally changed the situation that audit supervision was dependent on the financial or administrative departments in the past. As an independent audit institution directly under the Ministry of Criminal Affairs, the Ministry enjoys the authority of judicial supervision, and its audit activities are not interfered with by other departments to ensure the objectivity and impartiality of audit results. This system design lays a solid foundation for the independent and professional development of audit supervision and makes the audit work more effectively revealing the loopholes and corruption in financial management ^[9].

3.1.3. Comprehensive audit content and scientific methods

The audit scope of the Ministry is extremely extensive, covering all key financial matters such as fiscal revenue, fiscal expenditure, other revenue and the cashier of the public Treasury system, and comprehensively supervising the financial activities of governments at all levels. At the same time, its audit methods are also highly scientific. The regular submission audit system strictly examines the accounts under the jurisdiction of the Ministry to ensure strict control of the declaration procedures and submission time of the books. This systematic audit process not only improves the efficiency of the audit work but also enhances the reliability of the audit results.

3.1.4. Multi-level and authoritative audit handling mechanism

The Ministry of Foreign Affairs has established a set of multi-level and multi-means punishment mechanisms for the handling of audit results. For financial irregularities found, the Ministry will first take economic sanctions, such as compensation, fines and so on. Those suspected of committing crimes will be directly referred to the Ministry of Criminal Affairs or the Imperial History Desk for punishment ^[10]. This multi-level and multi-department linkage mechanism not only enhances the authority and deterrent power of audit supervision but also effectively promotes the process of institutionalization and legalization of financial management.

3.2. Audit culture in Sui and Tang Dynasties

In the in-depth analysis of the audit system in Sui and Tang dynasties, this paper finds that the construction of the audit system in this period demonstrates the profound spirit of the rule of law and the concept of supervision and restriction, which provides a valuable system example for later generations.

The spirit of the rule of law is the soul of the audit system in Sui and Tang Dynasties. The establishment of its audit institutions, for example, as the main department of the central financial audit, its functions powers, and responsibilities are clearly defined in the legal provisions, to maintain the legitimacy and authority of audit activities. Whether it is the daily financial review or the audit of special economic projects, it is necessary to strictly follow the legal procedures and exercise the audit authority according to law, which effectively avoids the risk of power abuse on the one hand and greatly improves the credibility of the audit results on the other hand ^[11]. The detailed provisions of the law on the audit procedure, such as the preparation before the audit, the investigation and evidence collection during the audit, the preparation of the report after the audit and the follow-up treatment, all reflect the rigorous and meticulous design of the system, and ensure the standardization and transparency of the whole process of the audit.

The auditing system of Sui and Tang Dynasties exerted great importance on the supervision and restriction mechanism, which was an important guarantee for its effective operation. In this period, audit was not only a simple check of accounts but also a powerful supervisory force. Through regular and irregular auditing activities, the state kept abreast of the financial and economic situation and found and corrected deviations and problems in economic operation. At the same time, the relative independence of audit institutions and other administrative and judicial departments ensured the independence and impartiality of audit supervision, making the audit results an important basis for the emperor and the government to make decisions. The Sui and Tang Dynasties also improved the reporting and punishment mechanism, encouraged the public to report illegal acts in financial and economic activities, and formed a good atmosphere for the whole society to participate in supervision.

The emphasis on accountability in the auditing system of the Sui and Tang Dynasties was the source of its deterrent and authority. Once found violations of the law and discipline, will be dealt with seriously according to the law, will not be tolerated. Such a strict accountability mechanism not only effectively deters potential lawbreakers, but also promotes honesty, self-discipline and diligent administration for the people. At the same time, for the problems and deficiencies exposed in the audit results, the government has also taken timely measures to rectify and improve, and constantly optimize the national governance system and enhance governance efficiency.

4. Modern enlightenment of audit system in Sui and Tang Dynasties

After the in-depth study of the audit system and practice in the Sui and Tang dynasties, the audit wisdom and

experience of this period still have far-reaching enlightenment and reference value for the modern audit field. In the modern national governance system, audit, as an important part, its independence, authority, the breadth of coverage, and the perfection of laws and regulations are directly related to the improvement of the efficiency of national governance. The following will elaborate on five aspects of how to strengthen the audit supervision system, in order to build a more solid and effective modern audit system.

4.1. Ensure audit independence and lay the foundation for supervision

Independence of audit is the lifeline of audit work and a prerequisite for ensuring objective and fair audit results. The modern audit system should clearly define the independent status of audit institutions and ensure that they are not subject to any internal and external interference in the execution of audit tasks. This requires audit institutions to maintain an independent organizational structure, a stable source of audit funds that are not controlled by the audits, and auditors to maintain a high degree of self-discipline in professional ethics and not be influenced by personal feelings or external pressures^[12]. Through these measures, audit institutions can independently and objectively perform their supervisory duties and provide authentic and reliable audit information for government decision-making and the public.

4.2. Make auditing more professional and oversight more effective

With the development of the economy and society, audit objects are becoming more complex and audit tasks are becoming more onerous, which puts higher requirements on the professional quality of auditors. Therefore, strengthening the professional training of auditors and improving their skills has become the key to improving the efficiency of audit supervision. This includes regularly organizing auditors to participate in professional training, learning the latest audit theories and methods, and mastering advanced audit technology and tools; Auditors are encouraged to participate in practical exercises to accumulate rich audit experience and improve their ability to solve practical problems. We should also actively introduce outstanding talents in the audit field, optimize the structure of the audit team, and improve the overall audit level. Audit institutions should become more professional, identify problems and reveal risks on time, and provide strong support for government decision-making^[12].

4.3. Expand audit coverage to achieve comprehensive oversight

The establishment of a sound auditing supervision system must ensure that the scope of audit coverage is comprehensive and there are no dead ends. This requires audit institutions to fully consider the audit needs of public funds, state-owned assets, state-owned resources and the performance of economic responsibilities by leading officials when formulating audit plans, rationally arranging audit resources, and ensuring the effective implementation of audit tasks. It is important to strengthen audit supervision over key areas, departments, and projects, especially those areas and projects that involve the national economy and people's livelihood and are of high public concern. The study should implement a variety of audit methods, including key audit, follow-up audit and performance audit, to ensure the depth and effectiveness of audit supervision^[13]. Audit institutions should expand their audit coverage, achieve comprehensive oversight of economic and social development, and provide all-round and multi-level audit support for government decision-making.

4.4. Improving laws and regulations to provide legal protection

Formulating and improving audit laws and regulations is an important guarantee for building a modern

audit system and provides strong legal support for audit work. It is important to strengthen the publicity and popularization of audit laws and regulations and raise the awareness and support of all sectors of society for audit work. The study establishes a sound mechanism for disclosing audit results and holding them accountable, and seriously handles problems found in audits and exposes them publicly to create a strong deterrent. Audit institutions carry out audit work following the law and regulations to ensure the objective, fair and effective use of audit results.

4.5. Innovating auditing techniques and means to improve auditing efficiency and quality

As an important part of national governance, auditing is particularly important to update and iterate its methods and techniques. In modern audit work, modern technology should be used for reference and applied to the audit field to improve the audit efficiency and quality ^[14]. Modern information technology, such as cloud computing, remote access, etc., enables auditors to view financial statements online, perform data analysis and information comparison, and enable auditors to focus more on core business, improve audit quality and achieve cost-effectiveness ^[15].

5. Conclusion

It is one of the important missions of historical research to pay attention to the reform and innovation of modern audit systems through the study of audit development in the Sui and Tang Dynasties. The audit system of the Sui and Tang dynasties is an important chapter in the history of auditing in ancient China, and its success and experience still have important reference significance for the development of today's audit system. Close combination of the new situation, new tasks and new requirements facing the current audit field should actively explore the reform path and innovation direction of the modern audit system, and contribute historical wisdom and theoretical strength to promote the healthy development of the audit cause in China.

Disclosure statement

The author declares no conflict of interest.

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