

联网审计的绩效评价方法：基于RC和AHP的组合应用

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Performance assessment method of online auditing: Combined use between RC and AHP

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- 摘要
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摘要 针对等级法(RC)和层次分析法(AHP)的不足,提出了一种基于RC和AHP组合应用的联网审计绩效评价方法:首先,建立了针对联网审计绩效评价的AHP层次结构模型;其次,采用RC方法划分指标层各评价指标的重要等级,并参照划分结果准确地填写AHP判断矩阵;再次,根据所确定的AHP判断矩阵计算各评价指标的权重,并在此基础上建立联网审计的绩效评价模型;最后,通过实例分析了基于RC/AHP的联网审计绩效评价方法的应用.通过对RC、AHP、RC/AHP三种方法生成的各评价指标权重,以及采用三种方法计算出的绩效评价结果进行比较表明:基于RC和AHP组合应用的联网审计绩效评价方法有效地提高了评价指标权重计算的准确性,从而提高了联网审计绩效评价结果的准确性.

关键词: 持续审计 联网审计 IT绩效评价 层次分析法 等级法

Abstract: A performance assessment method for online auditing based on RC (rank-centroid) and AHP (analytic hierarchy process) was proposed according to shortages of RC and AHP. 1) The AHP hierarchy fit to the characteristics of online auditing used in China was structured; 2) RC was used to rank the importance of the assessment criteria. Then, pairwise comparisons of criteria were made based on the rank results of RC and led to a matrix of comparisons; 3) The comparison matrices were translated into weights, and the performance assessment model of online auditing were constructed; 4) A case was given to analyze the application of performance assessment method based on RC/AHP. The weights and the performance assessment results that were computed by RC, AHP, RC/AHP separately were compared. Research results show that the performance assessment method of online auditing based on RC and AHP can improve the accuracy of weights computation. So, the performance assessment effect of online auditing is improved.

Key words: continuous auditing online auditing IT performance assessment AHP rank-centroid (RC)


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