

# The Enlightenment of Wang Anshi's Reform to Our Current Audit Work

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**Abstract:** Since the founding of New China, China's audit system has been unremittingly explored. Under the correct leadership of the Communist Party of China, China's audit system has blazed a socialist audit road with Chinese characteristics. In recent years, the importance and status of audit work become more and more prominent, and the country is constantly promoting the development of audit work. However, the audit system of socialism with Chinese characteristics still faces many realistic difficulties and needs to be reformed. How to solve the existing problems of the audit system, how to make the audit system make greater contribution to the modernization of the national governance system and governance capacity, how to make the audit system better promote the prosperity and rejuvenation of the country and realize the great rejuvenation of the Chinese nation and a series of issues are still waiting to be explored.

**Keywords:** Wang Anshi's Reform, Audit, Enlightenment.

## 1. Background of Wang Anshi's Reform

### 1.1. Redundant soldiers and officials have become chronic and deep-rooted problems

"Redundancy" is explained in Shuo Wen Jie Zi to mean idleness[1]. As far as "redundant soldiers" is concerned, according to the Song history records, in Kaibao to Qingli more than 70 years, the number of military officers in the Song Dynasty increased by more than 800,000 people, enough to prove the disease of redundant soldiers in the Song Dynasty. There are many reasons for the redundant soldiers. First of all, the Northern Song Dynasty was attacked and had obvious geographical defects. The Northern Song was faced with the threat of Liao, Xia and Jin, whose military strength could not be underestimated. As a strategic defensive position, Kaifeng, the capital of the Northern Song Dynasty, had no natural defensive line and was close to the northern border, so the development of its military power was limited. Therefore, the defense policy of the Northern Song Dynasty was based on defense, which also led to the need of a large number of soldiers for border defense and promoted the development of redundant troops in the Song Dynasty. Secondly, the military service system of the Song Dynasty was an important reason for the redundant soldiers. The Song Dynasty adopted a system of conscription, and most of the soldiers in the army came from recruitment, which in turn gave rise to the policy of conscription. Song Taizu believed that "the only people who can benefit the hundred generations are soldiers. There is a famine in the year of evil, and there are rebels but not soldiers." [2] So every disaster year will recruit a large number of refugees, to prevent the crowd rebellion. As a result, the disaster year after year, more than recruitment, resulting in the size of the army is getting bigger and bigger.

The Song Dynasty was overstaffed and overstaffed. The renewal History As A Mirror ChangBian recorded: "JingDeGuan ten thousand member, the emperor bestowed more than twenty thousand, and for flat screen, more than three thousand three hundred member states county magistrate, total twenty-four thousand." [3] The reason could

not be separated from the political system and official selection system of the Song Dynasty. The highly autocratic centralized political system laid the foundation for redundant officials. In view of the rivalries between the political parties in the late Tang Dynasty and the chaos of the Five Dynasties and Ten Kingdoms, the Song rulers continued to strengthen the imperial power to protect their own interests. In the central government, on the basis of inheriting the system of three provinces and six ministries, the ruler set up a privy Council to divide military power, three departments to divide financial power, and government and administrative power. At the local level, the rulers not only appointed civil officials as local officials and replaced them every three years, but also set up special rules to check the power of the governors. Although the measures to divide power and authority achieve the purpose of checks and balances, they also lead to the chaos of the official system and serious overlap of institutions. The relaxed system of selecting officials led to excessive selection of officials in Song Dynasty. The source of officials in Song Dynasty was mainly to select officials through imperial examinations and to replace officials with graciousness. In order to further consolidate the foundation of his rule, Emperor Taizu set up a new system of special names to attract the underprivileged. According to statistics, a total of 115,427 scholars were selected in the imperial examinations in Song Dynasty, with an average of 361 scholars per year, compared with 23 scholars in Tang Dynasty [4]. The extensive imperial examinations pushed the expansion of the Song bureaucracy to an even greater height, and even more, the Song's flourishing patronage system. In Song Dynasty, the system of grace and shade had many names and expanded in scope compared with the previous dynasties. The excessive patronage system produced a large number of officials, further promoting the excessive number of officials in the Song Dynasty.

### 1.2. Social conflicts are intensified by domestic and foreign conflicts

"Internal worry" is mainly a matter of class conflict. According to records, there were 230 peasant uprisings in the Northern Song Dynasty [5], reflecting the serious social crisis

in the Northern Song Dynasty. After textual research, there are two reasons for sharp social contradictions. First, the gap between rich and poor is too wide. In the early Northern Song Dynasty, the policy of unrestrained annexation was carried out, allowing landlords to exploit the peasants' land at will, and there appeared the phenomenon that "the rich had the land they could look forward to, while the poor had no place to stand"[6]. The high concentration of social resources and wealth causes polarization between the rich and the poor. The poor are getting poorer and the rich are getting richer. The life of peasants is not guaranteed. Second, the tax burden is too heavy. The phenomenon of redundant soldiers and redundant officials has not been effectively controlled, soldiers and officials have become a heavy financial burden of the Song Dynasty government, coupled with the prevalence of extravagance, the Song Dynasty poor and weak problem is quite prominent. In order to alleviate the crisis of fiscal deficit, the central government imposed harsh and cruel taxes, while landlords with rich land resources enjoyed the privilege of tax exemption and exemption, which led to the heavy tax burden on peasants. Class contradictions were further intensified, resulting in a series of peasant uprisings.

"Foreign invasion" is mainly a matter of national contradictions. The Northern Song had long been threatened by the Great Liao, Western Xia and Later Jin, whose military strength could not be underestimated. Faced with a strong enemy, the Northern Song Dynasty adopted a policy of emphasizing literature and undervaluing military forces internally, and a policy of defending the internal and external forces, which made its overall military strength extremely weak. The subsequent "pact of Chanyuan" was the beginning of a vicious cycle of exchange of money for peace, which was a serious weakening of the Song Dynasty's military strength. Long wars, large armies, negotiated reparations, and so on all required high costs and continued to burden the Song Dynasty financially. As the saying goes, ""When people are poor, they will think, when they think, they will understand, when they understand, they will change, and when they change, they will succeed"[7] In the face of such a tense situation in the Northern Song Dynasty, it is imperative to reform.

## 2. The Main Contents of Wang Anshi's Reform

As the Song Dynasty was beset with crises, the call for reform was rising. In the third year of Jiayou, Wang Anshi submitted the Book of Emperor Shangrenzong's Words and Deeds to Emperor Renzong of Song Dynasty and proposed the reform of the law for the first time, but it was not taken seriously and adopted by the ruler. Until Xining two years, under the support of Song Shenzong, Wang Anshi was appointed governor, the next year promoted to prime minister, to implement reform. The content of Wang Anshi's reform is mainly to formulate new laws and regulations according to existing social ills. The content of Wang Anshi's reform covers a wide range, almost covering every aspect of social life, which is a comprehensive reform.

Such an advanced reform is bound to be hampered in many ways. Wang Anshi's Reform lasted only 17 years. With the death of Song Shenzong, Wang Anshi's Reform lost its greatest protection. When Emperor Zhezong came to the throne, he abolished almost all the new laws and Wang Anshi's reform failed. Although the reform failed, but throughout the long history, we can not ignore this "failed"

reform. In a certain historical stage, Wang Anshi's reform made a positive contribution to the rich country and strong army of the Song Dynasty. In the later history, the reform wisdom contained in Wang Anshi's reform also influenced the later people.

## 3. The Wisdom of Wang Anshi's Reform

### 3.1. To start with the choice of skills, reform needs to change the thinking first

Looking through the whole process of Wang Anshi's reform, we can see that he has a strong sense of practical thought. In Wang Anshi's opinion, "learning" is for "economic affairs". This thought broke through the mainstream view that scriptures should not be applied to world affairs, and was supported by the Song Shenzong who was in trouble. Take the guiding ideology of Wang Anshi's reform as an example, "Although Wang Anshi learned from Buddhism, Lao, Shen, Shang and other schools of thought, he did not blindly and arbitrarily follow any one of them"[8]. Wang Anshi does not take thought as the supreme leader of reform, but rather as an auxiliary tool of reform. Wang Anshi once said in his book "Answer Zeng Public Book" : "Government affairs depend on financial management, and financial management is the so-called righteousness. How can it be beneficial for the Duke of Zhou to take half of the Rites of Zhou in financial management?"[9] Dialectic the importance of financial management with the Confucian classic "Rites of Zhou". In order to improve the country's financial crisis, Wang Anshi drew on the Confucian thought of the people, advocated "discussing the system of annexation, equalizing poverty, and adapting the wealth of the world"[10], and promulgated the Green Seedling Law and the Square field equalization Tax Law to restrain the landowners' annexation of peasants' land. In addition, Wang Anshi advocated to spread the Confucian concept of justice and interests to the public, let the public pay attention to personal interests under the guidance of justice, stimulate the motivation of the public to pursue wealth, so as to reduce the peasant uprising and other violent phenomena.

In order to change people's minds and push through the new law against the "ancestral law" proposed by conservatives, Wang Anshi attaches great importance to the work of public opinion. Wang Anshi put forward three deficiencies for the reform, that is, the day is not afraid of the change, the father is not enough, the word is not enough. Among them, as for the law of the ancestors, Wang Anshi put forward the view of "lawless rule of the former king" and "law has its meaning". Journal of Changzhi University,2017,34(03):48-51.] Of course, Wang Anshi did not object to learning the fathoms of his predecessors. However, due to the different problems faced by different dynasties, the actual fathoms promulgated should also be different, and the policies promulgated by his predecessors should not be completely copied. It's about understanding the implications and then implementing different policies based on national conditions. This argument not only refuted the fallacy put forward by some scholar-officials that "the law of the ancestors can never be changed", but also provided the rationality proof for the reform of the law and the reformation. At the same time, Wang Anshi personally presided over the re-interpretation of the Confucian classics "Poems", "books" and "Rites", which were assembled into the "Three Classics of New Meaning" as the textbook of classical studies and the standard for the selection

of scholars. The changes in education effectively promoted changes in social thinking, which also spread Wang Anshi's practical reform ideas to more people.

To promote the high quality development of our government audit work, we must first change our ideas. Social environment makes audit objectives become realistic audit objectives. Government audit covers a relatively wide range of objects and scope, and the application of procedures and methods is complex. It is inevitable to encounter some objective obstacles in the implementation process. Our government audit needs to start by promoting the audit concepts, optimize the relationship between government audit institutions and local authorities, adhere to the unification of local and central government, let the awareness and concept of auditing become popular, let the state supervision in effect, and really serve the people.

### **3.2. Win the favor of the monarch, reform meets the needs of the rulers**

In the reform of Wang Anshi, there was another key figure besides Wang Anshi -- Emperor Shenzong of Song Dynasty. In feudal society, the emperor was the supreme ruler of the state, and reformers could only pursue their ambitions without the support of the emperor. After Emperor Shenzong ascended the throne, the Song Dynasty was not only faced with financial distress and a crumbling army, but also was often disturbed by the minority ethnic groups in the Western Xia Dynasty. The purpose of Wang Anshi's reform was to enrich the country and strengthen the army, which coincided with the demand of Song Shenzong. Therefore, Wang Anshi's reform was strongly supported by Song Shenzong. Wang Anshi knew very well the importance of power for the smooth reform, so he also relied on the support of the emperor to set up three departments of regulations headed by himself. The idea of "financial management" requires that Wang Anshi must grasp the management right of central finance in order to manage the world's wealth, and the prime minister of Wang Anshi is only in charge of the executive power of the country, while the financial power belongs to the three departments, but the ministers in charge of the three departments are opposed to the reform. From this point of view, the establishment of the three departments of Regulations is essentially a transfer of central power, so that Wang Anshi gained the right to finance, and also paved the way for the smooth promulgation of the Green Seedling Law and other regulations. Unfortunately, Emperor Shenzong of Song Dynasty was not firm enough in his reform, and his reform force became weaker and weaker in the later period, and he was finally defeated by the conservatives. Wang Anshi's reform also went to failure.

Social demand is the fundamental factor affecting the audit objective. Our finance depends on the people and is used by the people. Therefore, whether the budget execution audit is open and transparent, whether the special audit investigation is implemented in place, and whether the cadre economic responsibility audit is executed according to law are closely related to the people's livelihood. From the rise to failure of Wang Anshi's reform, it is not difficult to see that reform, like audit, must be steadily promoted in support. State audit must be based on the authenticity, legality and efficiency of the audit objects, safeguard national economic security, safeguard the interests of the broad masses of the people, promote democracy and the rule of law, promote the construction of clean government, safeguard the healthy development of the

national economy and society, and give consideration to economic, social and environmental benefits.

### **3.3. Based on practice, reform from reality**

After his successful admission, Wang Anshi served as a grassroots official in Huainan and many other places. It was not until more than 20 years later that Emperor Shenzong of Song proposed him as a counsellor-governor and presided over the reform. The past experience enabled Wang Anshi to deepen his understanding of the existing problems in the Song Dynasty, and then he was able to propose more targeted and effective reform strategies. Therefore, we can see Wang Anshi's willingness to suppress annexation in his specific measures, such as the phrase "the former king disperse goodwill and raise prosperity, to make sure that ploughing and collecting subsidies, raising many troops and raising few troops will subdue people's acquisitive occupation" in the ordinance of the Law of Qingmiao[12] One of the purposes of the promulgation of the market exchange Law is that "without loss of balance in and out, because we can make surplus information for the public, the market should not be more than empty, and the power to open and collect and distribute products should not be transferred to enriching the people, facilitating business travel, and achieving success for the people, so that the state can make full use of it". The implementation of the method of equalization of transportation is based on the principle that "the right to collect the heavy and heavy shall be returned to the public, and whether it is in order to transfer to the public". After the reform measures were promulgated, Wang Anshi did not blindly promote, but to pilot. Take the green seedling method as an example, Wang Anshi first personally in Yinxian pilot promotion, good response. Later, Shaanxi transport led Li Can and Jingdong transport led Wang Guangyuan to carry out pilot projects in this area, and achieved remarkable results. Wang Anshi later carried out the pilot in Hebei, Jingdong, Huainan Road, so that the green seedling method is more mature and stereotypical before it is officially promoted to the whole country. The new policy landing choice from the point and surface, layer by layer progressive, and today's system implementation has the same wonderful. Unfortunately, due to the problems of the system itself and the low quality of some officials, the Green Seedling Method achieved little effect after it was promoted to the whole country, and the response fell far behind Wang Anshi's expectations.

At present, the Chinese government audit takes the road of full coverage of audit. Audit has functions and powers in different financial management fields. In the economic field, it maintains the national financial and economic order, improves the efficiency of the use of capital resources, promotes high-quality economic development and comprehensively deepens the reform, promotes the standardized operation of power at the social level, and provides evidence and guarantee for the anti-corruption. It is not difficult to see from Wang Anshi's reform that combination of point and surface and parallel pilot are the optimal strategies for testing policies. At the same time, from the perspective of special audit, our government audit can draw wisdom from the historical practice of Wang Anshi's reform, innovate audit techniques and methods, strive to improve audit efficiency, implement government audit outsourcing, and actively seek external cooperation.

### 3.4. Reform is the organic unity of carrying forward the past and opening up the future with exploration and innovation

Wang Anshi read a group of books and studied hard all his life. It is with such a rich reserve of knowledge that Wang Anshi's method shows obvious inheritance and distinct innovation. For example, the green seedling method inherited the Tang Dynasty's regular warehouse system. Both of them were the policy of state intervention in production, but Wang Anshi's means of state intervention was innovative. He abandoned the mechanical method of "when you reduced the market price and when you increased the market price"[13] He chose to convert the grain storage of the regular warehouse and the wide benefit warehouse into the capital. To farmers and urban craftsmen at an interest rate of 20 percent. This can not only alleviate the problem of land annexation caused by usurious loans to farmers, but also improve the fiscal revenue of the country. In order to select more talents who could be applied to the world, Wang Anshi reformed and innovated the imperial examination system. While maintaining the original imperial examination mode, he abolished the subjects that only required rote memorization in various subjects of Confucian classics in the Ming Dynasty, and took Jinshi as the only subject for the examination of candidates' practical ability. The Three Houses method was another important innovative measure in the reform of the Imperial examination. The conception of the three Houses method started from Ouyang Xiu's "Discussion of Learning", and the theory was not put into practice until Wang Anshi's reform period. This system is undoubtedly an innovative move in the history of China's examination system. It not only broke the monopoly position of the imperial examination at that time and expanded the way of selection, but also effectively improved the quality of talent selection and continuously imported talents for the country.

The audit ability of auditors is a major restriction factor affecting the audit, which is related to whether the audit can effectively play a supervisory role and complete the audit objectives. Wang Anshi's reform also has the same enlightenment for our government audit updating and optimizing the personnel selection and construction plan of audit institutions. Our audit system belongs to the administrative audit system, audit institutions adopt double leadership system, the government audit personnel belong to the government staff, there are still problems such as the proportion of professional personnel in basic audit institutions is insufficient, professional selection examination is not enough to pay attention to audit skills, etc. Our government audit should be in strict accordance with the "Opinions of The State Council on Strengthening Audit Work", promote the construction of audit professionalism, improve the quality and quality of auditors, give full play to the enthusiasm of auditors, and promote the high-level construction and high-quality development of auditors.

## 4. Conclusion

Wang Anshi's reform is an important chapter in the history of reform in China. Although the outcome is not satisfactory, history still takes a big step forward. In recent years, the Party and the people put forward new requirements and new tasks to audit work. Our audit development is also facing new situation and new challenges. If you want to know Avenue, you must first be history. This paper examines the audit work from the historical perspective and provides a new research direction for the reform and innovation of the audit work.

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