



Society of Rule of Law, National Governance
and Government Audit

Chief Editor: Wang Huijin, Wei Changdong

法治社会、
国家治理
与政府审计



主编：王会金 魏昌东



法律出版社
LAW PRESS · CHINA

Society of Rule of Law, National Governance
and Government Audit

Chief Editor: Wang Huijin, Wei Changdong

法治社会、
国家治理
与政府审计



主编：王会金 魏昌东



法律出版社
LAW PRESS · CHINA

图书在版编目(CIP)数据

法治社会、国家治理与政府审计 / 王会金, 魏昌东
主编. —北京: 法律出版社, 2015. 9
ISBN 978 - 7 - 5118 - 8485 - 5

I. ①法… II. ①王… ②魏… III. ①社会主义法制
—建设—研究—中国②国家—行政管理—研究—中国③政
府审计—研究—中国 IV. ①D920.0②D630.1③F239.44

中国版本图书馆 CIP 数据核字(2015)第 227618 号

法治社会、国家治理与政府审计

主 编: 王会金 魏昌东
责任编辑: 谢清平
装帧设计: 李 瞻
责任印制: 张建伟
内文制作: 凌点工作室
印 刷: 北京九州迅驰传媒文化有限公司

-
- 出 版 法律出版社/北京市丰台区莲花池西里 7 号(100073)
<http://www.lawpress.com.cn/>
- 编辑统筹 法律职业教育出版分社
- 经 销 新华书店
- 总 发 行 中国法律图书有限公司 <http://www.chinalawbook.com/>
第一法律书店(010 - 63939781/9782) 西安(029 - 85388843)
重庆(023 - 65382816/2908) 上海(021 - 62071010/1636)
北京(010 - 62534456) 深圳(0755 - 83072995)
- 销售专线 010 - 63939806/9830
- 数据支持 法律门 <http://www.falvmen.com.cn/>
-
- 开 本 720 毫米 × 960 毫米 1/16
- 印 张 28.75
- 字 数 469 千
- 版 本 2015 年 9 月第 1 版
- 印 次 2015 年 9 月第 1 次印刷
- 书 号 ISBN 978 - 7 - 5118 - 8485 - 5
- 定 价 78.00 元
-

所有权利保留。未经许可,不得以任何方式使用。
如有缺页或倒装,中国法律图书有限公司负责退换。

本学术文集的出版受
江苏高校优势学科建设工程“现代审计科学”资助

The publication of this academic collection was funded by
Superior Discipline Development Project of Universities in
Jiangsu Province “Modern Audit Science”

卷首语

不积跬步,无以至千里,不积小流,无以成江海。

——《荀子·劝学》

这是中匈两国学者就法治社会、国家治理与政府审计理论与实务问题的首次会晤与对话,必将有力推进中匈两国学者在管理学、经济学与法学领域的知识交流与合作,它是中匈乃至中国与中东欧国家学者学术交流的平台,更是推进社会现代化发展的重要力量。

——题注

南京审计学院是中国乃至亚洲地区唯一一所“审计”命名的大学,是中国审计高等教育的发源地与知识资源创新基地之一,基于学校重点科研与理论创新领域在中国社会主义现代化发展中的基础作用,学校的发展历来受到国家与社会的高度重视。进入21世纪以来,完善与推进法治进程、强化与优化国家治理,成为中国社会主义现代化发展的两大核心支柱,国家治理的理论与实践,开始受到前所未有的关注与重视,也为学校事业的跨越式发展提供了重大的发展机遇。2011年,南京审计学院被中华人民共和国教育部、财政部、审计署和江苏省人民政府确定为共建大学。

“特色、质量、国际化”是南京审计学院的办学理念,这一理念的创立与不断完善,是学校事业发展的重要准则与保证。办学理念是一个有机联系的体系,其中,“特色”是大学发展之基,由此决定了学校的战略目标选择,必须明确学校的重点与优势发展学科,以之为基础,塑造与优化重点与优势学科,据以打造学校的学术高地与“特色”品牌集群,注重优势学科的示范与辐射效应。“质量”是大学发展之本,由此决定了学校的战略目标选择,必须确立学校在知识创新与文化传承中的基本标准,大学惟注重知识创新的能力建设,并不断提升建设水平,方能获得更多的发展机遇。“国际化”是大学发展之翼,由此决定了学校的战略目标选择,要不断扩大国际交流的范围与层次,提升大学的国际

化程度与水平,实现知识的国际化、交流与对话的国际化。1975年,被誉为“近世以来最伟大的历史学家”的英国著名历史学家阿诺德·约瑟夫·汤因比曾预言:“21世纪将是中国人的世纪”。对于中国人来说,20世纪80年代开启的中国改革开放的大门,在21世纪必将得到更加全面的开放与发展,大学国际化程度的提高,才能为知识的创新、传播与交流提供更有力的途径。

中华人民共和国南京审计学院与匈牙利共和国佩奇大学(Hungarian Pécsi Tudományegyetem)的正式合作,创建于2012年。2012年9月,由匈牙利佩奇大学校长佑泽夫·鲍迪斯教授(Prof. Dr. Jozsef Bodis)率领的代表团到访南京,双方就两校合作的领域、模式与机构设置等问题进行了友好磋商。双方商定,创建并不断深化两校在师生交流、学术领域的交流与合作,共同为两国友好合作战略的实施提供智力支持与保证,这是南京审计学院国际化战略的又一积极而重大的成果。2012年9月26日,南京审计学院校长王家新教授(Prof. Wang Jiabin)与佑泽夫·鲍迪斯教授在南京联合签署了两校战略合作协议,匈牙利共和国驻上海总领事馆总领事及其随行人员共同见证了这一历史时刻。根据合作协议,两校分别设立专门的“中匈学术文化研究中心”(Sino-Hungarian Academic Research and Cultural Center, SHARCC)作为双方交流的平台与协调机构。从历史上看,中匈两国友谊源远流长。20世纪下半叶以来,匈牙利始终是中国在东欧地区重要的合作伙伴之一。20世纪90年代,匈牙利共和国开始进入社会转型时期,匈牙利选择了适应本国经济与社会发展的政策,其社会转型平稳,经济建设快速发展。进入21世纪,中匈关系得到进一步的推进与发展,两国高层领导会晤更加密切,合作关系更为稳固。匈牙利佩奇大学位于匈牙利西南部边境具有2000年历史、素有大学城之美誉的古城佩奇市(Pécs),2010年佩奇市被评为“欧洲文化之都”。早在公元1367年,东欧地区开始建立大学之时,匈牙利国王路易斯一世即创建了佩奇大学,因而,佩奇大学是匈牙利最早的公立大学,匈牙利高等教育的历史也由此发端,佩奇大学的成立奠定了匈牙利国家高等教育的基础,作为欧洲第七所最古老的大学、匈牙利第一所国立大学,佩奇大学也是匈牙利共和国第二大的综合性大学。2000年1月1日,亚诺什·潘诺纽什大学(University of Janus Pannonius)大学、佩奇医科大学(Pécs医学院和赛克萨德的埃利亚斯·久洛教师培训学院(Illyés Gyula, Szekszard)合并成为现今的佩奇大学。佩奇大学历史悠久,学校在匈牙利的高等教育体系中扮演着不可或缺的重要角色。南京审计学院与佩奇大学的合作,是中匈友谊的积极成果,也是大学国际化发展的重要一步。

2013年4月,南京审计学院副校长尹平教授(Prof. Yin Ping)率团回访佩奇大学,并为匈牙利佩奇大学“匈中学术文化研究中心”揭牌,中国驻匈牙利大使馆教育负责人李新华博士、中国在匈牙利开办的两所孔子学院的中方与匈方院长以及中国驻匈机构代表共同出席了揭牌仪式。在其后的商谈中,双方商定,为推进两校合作战略向学术领域的深化,促进两校学术交流与对话机制的现实化,双方联合设立“中匈国际论坛”,作为两校学术交流的平台与机制,“首届中匈国际论坛”由南京审计学院举办。为确保论坛的成功举办,南京审计学院就论坛的议题进行了认真的论证,经双方商定,最终确立将“法治社会国家治理与政府审计”作为“首届中匈论坛”的主题。究其原因在于,一方面,法治社会构建中的国家治理问题,是中匈两国乃至世界各国所共同面对且共同关注的重大理论与现实问题,值得两国学者的重点关注。关注东欧国家转型时期的战略得失,有利于对转型时期中国的改革提供有益的、可借鉴的经验。聚焦转型时期我国国家治理的核心问题,也是当下中国国家治理领域中值得特别关注的理论与现实问题。另一方面,南京审计学院作为中国审计高等教育的知识创新基地,成功申报了“现代审计科学”作为江苏高校优势学科建设工程项目,有必要将“政府审计”在国家治理中的作用作为重点议题提供给两国学者进行合作研究,以为政府审计制度的完善提供有益的国际经验。论坛筹备期间,受到南京审计学院与匈牙利佩奇大学“中匈学术文化研究中心”(“SHARCC”)的高度重视,论坛的论文征集通知引起国内外学者的关注,论坛共征集到论文67篇。

经过积极筹备,2014年4月12日,由南京审计学院、匈牙利佩奇大学联合主办、上海社会科学院法学所协办的“首届中匈国际论坛”在南京开幕。论坛除吸引了匈牙利佩奇大学12名学者外,来自克罗地亚、斯洛伐克、西班牙等国的学者共同参加了论坛。论坛期间,16名外籍学者、3名中国台湾地区学者,与28名内地学者共同就现代国家法治社会构建时期的国家审计与腐败控制、转型国家经济治理、法治国家与腐败治理以及司法改革与司法公信力四个专题进行了研讨与发言,论坛设总论坛与分论坛两种形式进行。南京审计学院校长晏维龙教授(Prof. Dr. Yan Weilong)、匈牙利佩奇大学商学院副院长苏奇·克里斯蒂安副教授(Dr. Sz? cs Krisztián)、上海社会科学院法学所所长叶青教授(Prof. Dr. Ye Qing)、中国社会科学院欧洲所副所长江时学研究员(Prof. Dr. Jiang Shixue)、台湾政治大学法学院副院长王文杰教授(Prof. Dr. WANG Wenjie)、南京大学欧洲中心陈晓律教授(Prof. Dr. Chen Xiaolü)分别进行了

论坛主旨发言,学者间进行了充分的交流与对话。《中国社会科学报》《社会科学报》《检察日报》《审计与经济研究》《政治与法律》《人民检察》《南京审计学院学报》等国内知名媒体出席论坛并进行了报道。

推进法治社会的全面构建,探寻提高国家治理能力的科学方法,是人类在进入 21 世纪以后受到普遍关注的热点问题,这一问题,对于尚处于转型与发展时期的国家来说,更是一个值得高度关注的焦点问题,由此也必然成为理论研究的重大课题。本学术文集是首届中匈国际论坛就这一问题研究的学术成果汇集。

“审计与腐败控制”是论坛的第一主题。“现代审计科学”是江苏高校优势学科建设工程的建设项目之一,为推进审计理论比较研究与国际交流,南京审计学院集中研究实力进行了认真准备,入选本学术文集的论文共 17 篇,论文分别就国家审计机关法律地位、国家审计反腐功能等问题进行了具体论述。其中,郑石桥教授、王会金教授、戚振东副教授、许汉友副教授、孙婷博士、周达勇博士、苏德金博士、张晓瑜研究员的一组论文,分别针对中国国家审计制度、匈牙利国家审计署、罗马尼亚审计院、捷克最高审计署、波兰最高监察院、俄罗斯联邦审计院在反腐败中地位和作用进行比较研究,具有国际经验的参考价值。其中,南京审计学院王会金教授就审计方式进行了具体分析,认为协同审计是我国政府审计的新方式,在发挥政府审计的监督功能方面具有更为积极的作用。南京审计学院郑石桥教授研究了中国政府审计反腐败机制及其效果,从三个方面检验政府审计作为国家治理的“免疫系统”的实现机制,具有启发意义。南京审计学院王敬勇副教授通过实证研究发现法制环境与腐败治理正相关、经济发展水平与腐败治理存在“倒 U”型关系、各种类型的政府审计均有利于腐败治理但差异明显,具有重要的理论参考价值。戚振东副教授提出运用破窗理论作为国家审计腐败治理的基础理论,也具有理论视角的创新价值。

“转型国家经济治理”是论坛的第二主题。转型国家的经济治理也是“现代审计科学”项目的重要组成部分,也是受到匈牙利及外方学者重点关注的一个重要议题,入选本学术文集的论文共 11 篇。论文就转型国家腐败产生的经济原因、国家经济治理能力建设、文化价值观、经济发展和腐败、匈牙利经济宏观与微观发展模式选择、经济转型问题的解决对策,以及东欧外商投资与就业等问题进行了分析与交流。其中,南京审计学院喻一文教授提出,腐败的存在根源在于所有权,政府的扩张导致政府公池悲剧,形成了有关腐败的中国特

色:在经济倍增的同时,腐败也在同步增长着。南京审计学院尹平教授、杨婧博士发现文化价值观影响着一个社会的腐败程度,经济发展水平在其中起着交互影响作用,文化价值观既是腐败深层次的影响因素也是防腐反腐的工具和途径。匈牙利学者针对国家经济转型问题进行了具体论述:珀尔(Jozsef Poor)教授总结了中东欧国家外商直接投资的现状以及对就业的影响;平特(Eva Pinter)副教授基于银行和保险公司,从服务创新角度分析匈牙利金融中介的整合情况;马库斯(Gabor Markus)副教授分析了匈牙利政府是提高企业竞争力方面的作用;安德拉什(Kecskés András)副教授对匈牙利政府在商业恶意并购中发挥的干预作用进行了介绍与评价。

“法治国家与腐败治理”是论坛的第三个主题。现代化进程中的腐败与反腐败是世界各国共同关注的重大理论与现实议题,这一专题引起了来自欧洲、台湾地区以及国内学者的重点关注,入选本学术文集的论文共16篇。论文就反腐败刑事政策的选择、欧盟反腐刑事制度构建、匈牙利腐败的刑事法治理、克罗地亚的腐败治理、良治与公民的社会参与等问题进行了深入而有针对性的论述。中国腐败治理理论专家、南京大学法学院孙国祥教授(Prof. Sun Guoxiang)提出,结合《联合国反腐败公约》所体现的刑事政策选择,现阶段应对腐败犯罪的刑事政策应采“又严又厉”的思路,落实“苍蝇老虎一起打”策略,加大刑罚供应量。匈牙利佩奇大学法学院托特·米哈里教授则在论文中提出,加大贿赂犯罪的刑罚对于腐败治理仅具有短期效果,不是最终的解决方案,反腐刑事政策应当注重综合性反腐体系的构建。克罗地亚奥西耶克大学法学院伊格尔(Dr. Igor Vuletic)副教授结合克罗地亚近年来重大腐败案件及对民意的实证调查,提出公众意识是腐败治理中的最重要因素,应当通过包括刑法在内的各种手段加强公众的廉洁意识。台湾政治大学李圣杰(Dr. Li Shenjie)副教授提出,为有效揭露腐败行为,应当建立更为有效的举报人保护制度。此外,围绕具体的贿赂犯罪治理,南京审计学院魏昌东(Prof. Dr. Wei Changdong)教授分析了转型国家“寻租型”贿赂犯罪的特点,提出应当积极借鉴国际反腐公约的规定,确立“上游治理”的反腐策略,加强对行贿行为的治理。匈牙利佩奇大学中匈学术文化中心主任、法学院盖尔·伊斯特万(Dr. Gál István)副教授介绍了2012年匈牙利新刑法典对贿赂犯罪立法修正。钱小平副教授认为,匈牙利新刑法典对贿赂犯罪构成要件的规定较为简洁,限制性要素较少,构建了“对称性”的犯罪治理机制,而“公职人员怠于报告贿赂犯罪活动罪”更是加强了公务员群体对于腐败的敏感度,有利于提高反腐治理效

果,值得中国借鉴。

“司法改革与司法公信力”是论坛的第四个主题。随着法治建设的推进,社会公众的法律意识、权利意识逐步提高,对司法公信力也提出了更高的要求,入选本学术文集的论文共6篇。上海社会科学院法学研究所所长叶青教授(Prof. Dr. Ye Qing)认为,要在提高司法公信力上迈出新的步伐:一是坚持和完善司法权依法独立行使体制,科学设置与调整司法机关内部组织,合理配置各部门权力。二是建立健全案件管理机制,提高办案质量。在质量控制上,构建“点、线、面”全方位的控制体系,通过案件类型化处理、典型案例通报等把握审判质量的基本情况。三是加强司法队伍建设,提高司法人员能力。四是加快司法保障制度建设,促进司法公信力。苏州大学法学院王健法学院李晓明教授(Prof. Dr. Li Xiaoming)则认为,正在进行的刑事司法改革,进步是肯定的,但应从四个方面进行改进:一是改革理念的明确定位。二是不仅要制定具体的改革措施,而且要统筹整体的改革规划与部署。三是建立科学的考核机制。四是要特别注意外围配套措施建立,没有支撑和配合的改革措施是软弱无力的。

21世纪必定是继往开来的世纪,《法治社会、国家治理与政府审计》一书,是南京审计学院和匈牙利佩奇大学两校学术交流合作的第一个成果。需要特别说明的是,由于选题、篇幅和编辑时间的限制,在编辑过程中,本书对会议论文作了取舍,也对部分论文说明性文字作了精炼,未一一与作者协商沟通,敬请大家理解。我们坚信,本书的诞生,标志着两国学术界交流的良好开始,我们真诚地期望,能将这种比较研究的对话模式继续推进与深化下去,以为中国国家现代转型提供更广阔的国际视野和参考经验。

南京审计学院

副校长:王会金 教授 谨识

2015年6月18日

于润泽湖畔

Preface

A journey of thousands of miles may not be achieved without accumulation of each single step, just as the enormous ocean may not be formed without gathering every brook or stream.

—Xunzi · *Exhortation to Learning*

This is the first meeting and dialogue of the scholars of China and Hungary in respect of the theory and practice of society of rule of law, national governance and government audit. It will certainly promote the exchange and cooperation between the scholars of China and Hungary in the fields of management, economic and law. It does not only serve as the platform of academic communication between the scholars of China and Hungary and even between the scholars of China and Eastern Europe but also plays a vital role in promoting the modern development of society.

—The Author Note

Nanjing Audit University is the only university named “Audit” in China and Asia as a whole, the source of China’s higher education on audit and one of the knowledge resource innovation bases. The development of the University has been a matter of great concern to the State and society in view that its key scientific research and theoretical innovation plays a fundamental role in the modernization of Chinese society. Since the 21st century, improving and promoting the progress of rule of law, strengthening and optimizing national governance have become the two core pillars of modernization of Chinese society, the theory and practice of national governance has begun to receive unprecedentedly serious concern and attention, creating significant development opportunities for the leapfrog development of the cause of the University. In 2011, Nanjing Audit University was recognized as co-sponsored university by the Ministry of Education, Ministry of Finance, National Audit Office of the People’s Republic of

China and Jiangsu Provincial People's Government.

The philosophy of Nanjing Audit University is "distinctiveness, quality and internationalization". The establishment and constant improvement of the philosophy is the important guideline and guarantee for development of the cause of the University. The philosophy is an integrated system. "Distinctiveness" is the cornerstone of development of a university, which determines the strategic goal of the university. It is necessary to identify the key and superior disciplines of the university, shape and optimize the key and superior disciplines, bring out the academic eminence and the distinctive brand cluster of the university on this basis, and focus on the demonstration and radiation effect of superior discipline. "Quality" is the foundation of development of a university, which determines the strategic goal of the university. It is necessary to establish the fundamental criteria for a university in knowledge innovation and cultural transmission. Only by developing the innovation ability and constantly enhance the development level can a university win more development opportunities. "Internationalization" is the wings of development of a university, which determines the strategic goal of the university. It is necessary to constantly expand the scope and dimensions of international exchange, enhance the degree and level of internationalization of the university, and realize internationalization of knowledge and internationalization of exchange and dialogue. The famous British historian Arnold Joseph Toynbee (1889 ~ 1975), renowned as "the greatest historian in modern time", once predicted in 1975, "The 21st century will be the century of Chinese people". For Chinese people, the reform and opening-up of China initiated in 1980s will certainly go further in a more comprehensive way in the 21st century. Only by building more internationalized universities can we offer a more powerful way for innovation, dissemination and exchange of knowledge.

The official cooperation between Nanjing Audit University of the People's Republic of China and University of Pécs of Hungarian was initiated in 2012. In Sept. 2012, the delegation led by President of Pécs University, Prof. Dr. Jozsef Bodis, paid a visit to Nanjing. The two sides conducted friendly negotiation on the fields and model of cooperation, institutional setup and other issues. The two sides agreed to initiate and constantly deepen the exchange and cooperation between the teachers and students of the two universities and in academics fields, and jointly offer intellectual support and guarantee for the implementation of the friendly cooperation strategy of the two

countries, which represented another positive and significant achievement of Nanjing Audit University in internationalization strategy. On Sept. 26, 2012, President of Nanjing Audit University Prof. WANG Jiaxin and Prof. Dr. Jozsef Bodis signed the strategic cooperation agreement in Nanjing in the witness of the Consul General of Consulate of the Republic of Hungary in Shanghai and his entourage. According to the cooperation agreement, the two universities were to set up Sino – Hungarian Academic Research and Cultural Center (SHARCC) respectively as the platform of communication and coordination institution between two sides. Historically, the friendship between China and Hungary went back to the ancient times. Since the latter half of the 20th century, Hungary has been one of the important partners of China in Eastern Europe. In 1990s, the Republic of Hungary began to embark on social transaction. As Hungary chose the policy adapted to its economic and social development, it underwent social transition steadily and experienced rapid economic growth. In the 21st century, the relationship between China and Hungary was further enhanced and developed, manifested by more frequent meetings between the top leaders of the two countries and consolidated cooperation relationship between the two countries. University of Pécs was situated at Pécs city, an ancient city in the southwestern frontier of Hungary with a history of 2000 years and renowned as the city of universities. In 2010, Pécs city was honored as “the Cultural Capital of Europe”. University of Pécs was founded by the king of Hungary as early as 1367 in the 14th century when universities emerged in Eastern Europe. Therefore, University of Pécs was the earliest public university in Hungary and the origin of the history of Hungarian higher education. The establishment of University of Pécs laid the foundation for national higher education of Hungary. As the seventh oldest university in Europe and the first public university in Hungary, University of Pécs was also the second largest comprehensive university in the Republic of Hungary. On Jan. 1, 2000, University of Janus Pannonius, Pécs Medical University and Illyés Gyula, Szekszard consolidated into the current University of Pécs. As a time – honored university, University of Pécs played an indispensable role in the higher education system of Hungary. The cooperation between Nanjing Audit University and University of Pécs was the positive crystallization of friendship between China and Hungary and also an important step towards internationalization of the universities.

In April. 2013, Vice President of Nanjing Audit University Prof. YIN Ping led a delegation to pay a return visit to University of Pécs, and inaugurated Sino – Hungarian

Academic Research and Cultural Center of University of Pécs. Prof. LI Xinhua, Director of Education of the Embassy of China in Hungary, the Chinese and Hungarian presidents of the two Confucius Institutes established by China in Hungary and representatives of the institutions of China in Hungary attended the inauguration. In subsequent discussion, it was agreed that Sino – Hungarian International Forum was to be jointly established as the platform and mechanism of academic exchange between the two universities in order to promote the deepening of the cooperation strategy in academic fields and facilitate the implementation of academic exchange and dialogue mechanism, and “The First Sino – Hungarian International Forum” was to be organized by Nanjing Audit University. To ensure the success of the form, Nanjing Audit University conducted careful demonstration of the topics of the form. Through discussion, the topic of the “The First Sino – Hungarian International Forum” was finally determined as “society of rule of law, national governance and government audit”. The reasons lied in the two aspects. For one thing, national governance in building the society of rule of law was a major theoretical and practical issue facing and concerned by China and Hungary and even the world as a whole, deserving serious attention of the scholars of the two countries. The study on the strategic gains and losses of eastern European countries during transition period would offer valuable reference for the reform of China during transition period. Focusing on the core issue of national governance of China during transition period was also a theoretical and practice issue of great concern for today’s China in terms of national governance. For another, as the knowledge innovation base of China’s higher education on audit, Nanjing Audit University successfully applied for the project “Modern Audit Science” as Superior Discipline Development Project of Universities in Jiangsu Province, thus it was necessary to designate the role of “government audit” in national governance as a key subject of cooperative research for the scholars of the two countries, so as to offer beneficial international experience for the improvement of government audit system. During the preparation, the forum received serious attention from Nanjing Audit University and SHARCC of University of Pécs. The call for papers was responded to by domestic and foreign scholars, and a total of 67 papers were collected.

After active preparation, “The First Sino – Hungarian International Forum”, jointly organized by Nanjing Audit University and University of Pécs and sponsored by Institute of Law of Shanghai Academy of Social Science (SASS), was launched in

Nanjing on Apr. 12, 2014. The forum attracted over 80 scholars from Croatia, Slovakia, Spain and other countries, Taiwan and Mainland China in addition to 12 scholars from University of Pécs. During the forum, 16 foreign scholars, 3 scholars from Taiwan and 28 scholars from Mainland China discussed and delivered speeches on the four topics of national audit and corruption control, economic management of transition country, a state under rule of law and fight against corruption, judicial system reform and judicial credibility in the era of building the society of rule of law in modern country. The forum consisted of general forum and branch forum. Prof. Dr. YAN Weilong of Nanjing Audit University, Dr. Szűcs Krisztián, Deputy Dean of Business School of University of Pécs, Prof. Dr. YE Qing, Dean of Institute of Law of Shanghai Academy of Social Science, Prof. Dr. JIANG Shixue, Deputy Dean of Europe institute of Chinese Academy of Social Science, Prof. Dr. WANG Wenjie, Deputy Dean of Law School of Taiwan Chengchi University and Prof. Dr. CHEN Xiaolv of Europe Center of Nanjing University delivered keynote speeches respectively. The present scholars carried out thorough exchanges and dialogues. Chinese? Social? Sciences Today, Social? Sciences Weekly, Procuratorate Daily, Journal of Audit & Economy Research, Journal of Politics and Law, Journal of People's Procuratorate, Journal of Nanjing Audit University and other well-known domestic media attended the forum and reported on the forum.

To promote the comprehensive construction of society of rule of law and explore the scientific method of enhancing national governance capacity is a hotspot issue of public concern for human beings in the 21st century. This issue is a focus of great concern for the counties still in the stage of transition and development and thus has inevitably become the major topic of theoretical research. This academic collection is a summary of academic results of research on this issue at The First Sino-Hungarian International Forum.

"Audit and Corruption Control" is the first topic of the forum. "Modern Audit Science" is one of the projects of Superior Discipline Development of Universities in Jiangsu Province. To promote the comparative study and international exchange of audit theories, Nanjing Audit University had pooled its research resources to earnestly prepare for the forum and contributed 17 papers to this academic collection. These papers elaborate on such issues as legal status of national audit authorities, anti-corruption function of national audit and so on. The papers contributed by Prof. Dr. ZHENG

Shiqiao, Prof. Dr. WANG Huijin, Associate Prof. QI Zhendong, Associate Prof. XU Hanyou, Dr. SUN Ting, Dr. ZHOU Dayong, Dr. SU Dejin and researcher ZHANG Xiaoyu conducts a comparative study of the status and role of China's national audit system, Hungary National Audit Office, Romania Audit Office, Czech Supreme Audit Office, Poland Supreme Procuratorate, Russia Fedetal Audit Office in anti - corruption, offering valuable reference for international practice. Prof. WANG Huijin of Nanjing Audit University conducts a specific analysis of the audit method, and holds that coordinated audit is the new method of China's government audit and can play a more positive role in supervision of government audit. Prof. ZHENG Shiqiao of Nanjing Audit University studies the anti - corruption mechanism of Chinese government audit and its effect, verifies the realization mechanism of government audit as the "immune system" of national governance from three perspectives, which is enlightening. Associate Prof. WANG Jingyong of Nanjing Audit University discovers the positive correlation between legal environment and fight against corruption and "Reverse U" relationship between economic development level and fight against corruption through empirical research, the government audit of all types are beneficial to corruption control to different degrees, which is valuable as a theoretical reference. Associate Prof. QI Zhendong puts forwards application of broken window theory as the fundamental theory of national audit and fight against corruption, which is innovative in theoretical perspective.

"Economic management of transition country" is the second topic of the forum. Economic management of transition country is an important component of "Modern Audit Science" project, and a topic of great concern for scholars from Hungary and other foreign countries. Eleven papers on this topic were included in this academic collection. These papers analyze and discuss such issues as the economic reasons for national corruption, development of national economic governance capacity, cultural values, economic development corruption, macro and micro economic development mode selection of Hungary, solution to economic transition issues, foreign investment and employment in Eastern Europe, etc. Prof. YU Yiwen of Nanjing Audit University puts forward the root of corruption is ownership, government expansion gives rise to the tragedy of government commons and Chinese characteristics of corruption; corruption increase in the same pace while economy is doubled. Prof. YIN Ping and Dr. YANG Jing of Nanjing Audit University find that the degree of corruption of a society is influ-

enced by cultural values coupled with economic development level. Cultural values are the in – depth influencing factor of corruption and also the tool and approach of corruption prevention and control. Hungarian scholars elaborate on the issue of national economic transition. Prof. Jozsef Poor summarizes the current status of direct foreign investment in Central and Eastern European counties and its effects on employment. Associate Prof. Eva Pinter analyzes the integration of financial intermediaries based on banks and insurance companies in light of service innovation. Associate Prof. Gabor Markus analyzes the role of Hungarian government in enhancing competitiveness of enterprises. Associate Prof. Kecskés András introduces and evaluates the intervention of Hungarian government in malicious business mergers and acquisitions.

“A state under rule of law and fight against corruption” is the third topic of the forum. Corruption and anti – corruption in modernization is a major theoretical and practical topic of common concern to the countries across the world. This topic has received serious attention of the scholars from Europe, Taiwan and Mainland China. Sixteen papers on this topic are included in this academic collection. These papers discuss such issues as selection of anti – corruption criminal policies, establishment of EU anti – corruption criminal system, criminal law governance of corruption in Hungary, corruption control in Croatia, good governance and social engagement of citizens in an in – depth and pertinent manner. Prof. SUN Guoxiang, a theoretical expert in China’s corruption control and a professor of Law School of Nanjing University puts forward, in view of the criminal policy selection reflected in United Nations Convention against Corruption, the criminal policy against corruption crime at present shall follow the guideline of “stringency and rigorousness”, implements the strategy of “cracking down on fliers and tigers together” and increase the supply of criminal punishments. Prof. Todd · Mihaly of Law School of University of Pécs points out in the paper that increase the criminal punishment for bribe crime is only effective for corruption control in a short term rather than the ultimate solution. Anti – corruption criminal policy shall attach important to establishment of comprehensive anti – corruption system. Associate Prof. Dr. Igor Vuletic of Law School of Sveučilište Josip Juraj Strossmayer u Osijeku in Croatia put forwards that public consciousness is the most important factor in corruption control based on the major corruption cases in Croatia in recent years and empirical investigation of public opinion, thus the public incorruption consciousness should be enhanced by various means including criminal law. Associate Prof. Dr. LI