

大学二级财务监控研究

A Research on Secondary Level Financial Supervision and Control in University

张友棠 主编
王庆成 主审



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前 言

中西方关于财务监控的思想源远流长。

财务监督与控制的思想源于政治法律制度中的“分权制衡”学说和法制思想。随着现代企业制度的建立,现代财务控制已成为经济理论界和实务界高度关注的一个焦点。

现代财务监控理论,是基于委托代理关系而产生的。高等学校实行“统一领导,分级管理”的财务管理体制,即校级财务机构为学校的一级财务,其下校内财务机构为二级财务。正如《高等学校财务制度》所规定的那样:“高等学校内后勤、科技开发、校办产业及基本建设部门因工作需要设置的财务机构,只能作为学校的二级财务机构。”高校二级财务监控是高校财务管理的重要内容之一,愈来愈受到人们的关注。建立和完善高校二级财务监控制度及与之相适应的组织机构、核算模式、监控方式,是摆在我们面前的一项长期艰巨的任务。

针对目前我国高校二级财务监控乏力和校部对二级单位财务监控薄弱的现状,探索高校二级财务监控的目标、原则、内容、程序和方法,构建适应新形势要求的高校二级财务监控体系,乃是高校财务理论工作者亟待解决的主要问题。

正是基于此目的,我们得到教育部全国教育科学“十五”规划重点课题和全国高等教育财会研究“十五”规划重点项目资助,全面、系统地研究了“部属高校二级财务监控系统设计”的课题。我们从研究高校二级财务监控的目标、原则、内容、程序和方法入手,具体剖析高校二级经济组织的性质及各自特点,设计出高校二级财务管理模式,以及二级单位财务与校一级财务的衔接方式,为高

校二级财务监控系统的设计提供思路。

我们在借鉴决策理论、预算管理理论、技术经济学、运筹学等理论的基础上,通过大量数据分析,运用动态和静态分析结合的方法以及比较研究的方法,设计出高校二级财务监控系统。本书可作为教育经济、教育管理和教育财会等相关专业人士学习培训的参考书。由于我们学识水平所限,书中难免存在疏漏甚至错误,恳请广大读者、同仁、专家不吝赐教。

编 者

于武汉马房山

2004 年 4 月

Preface

The thoughts of financial supervision and control have long history in the world, as well as in China.

The thoughts of financial supervision and control are originated from the principle of separation of powers and check and balance in political and legal system and legal thoughts. With the establishment of modern enterprise system, modern financial control has become a focus of economic theory field and in practices.

Modern financial supervision and control theory emerged because of the existing of principal-agent relationship. Chinese colleges adopt the financial system of by-level management under the unified leadership. The by-level management means the financial management agency of the colleges or universities is the top level and other financial agencies under the top level are the secondary level. Financial Regulations for Colleges stipulates that the financial agencies set up on demand within the departments of logistics, technical development, school-run businesses and infrastructure of colleges shall be the secondary agencies only. The two-level financial supervision and control system is an important part of colleges' financial management, which is attached more and more attentions. To build up and perfect the two-level financial supervision system and relevant organizations, audit models and supervision methods is a long-term and arduous job for us.

Seeing the weak supervision on two-level finance and present situation of school-level finance agency's control over secondary-level agencies in colleges, how shall we research on the purpose, principle, contents,

process and methods of two-level financial supervision and control based on a practical attitude? To set up a two-level financial supervision and control in colleges under the Ministry of Education meeting demands of new circumstances is an urgent topic for college and university financial theory researchers to solve.

Aiming at this target, our project to research on Design of Two-level Financial Supervision and Control System in Colleges is founded by the Ministry of Education's Tenth Five-year Plan Key Topics of State Education Science and Higher Education Finance Research. We start from the researches on the purpose, principle, contents, process and methods of two-level financial supervision and control to analyze the properties and characteristics of secondary economic organizations of colleges. We want to design a model for two-level financial management and the connecting method between secondary-level financial agencies and top-level financial agency to provide idea and thoughtfulness for the overall design of two-level financial supervision and control system for colleges.

Learning from decision-making theory, budget management theory, technical economics, operations research and other theories for reference, based on large amount of data analysis, adopting the methods of combining the dynamic and static analysis and comparative research, we designed the two-level financial supervision and control system for colleges. People who major in or study Education Economics, Education Management and Education Accounting can use this book as reference. Owing to the limitations of our knowledge, there should be something without full consideration. In case of any omission or faults, all comments are welcome.

Complier on Mafang Mountain in Wuhan
2004.4

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