

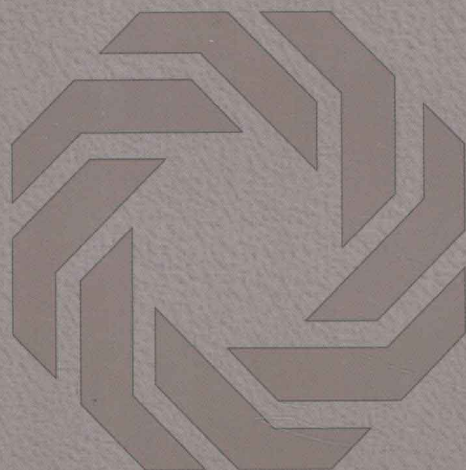
Research on Financial Audit Institution of China



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● 姜永英 / 著

中国财政审计制度研究



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China Modern Economic Publishing House

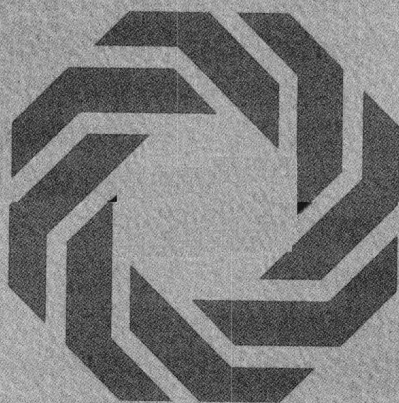
RESEARCH



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摘 要

国家审计作为重要的监督工具，是国家治理结构的重要环节和公共管理的重要手段。它在经济上承担着监督和评价经济运行，观察和反映经济运行风险，维护国民经济健康运行的职责，在政治上承担着推进民主法制，制约权力，优化国家政治生态的责任。财政审计是国家审计的基本职责，在国家审计体系中处于重要的核心地位，是国家审计体系的主体、国家审计发展的主流，也是国家审计作用的主导。财政审计制度是由财政审计活动、约束和规范财政审计活动和关系的规则及组织结构共同构成的系统，是国家审计制度在财政审计领域的分支，在财政审计过程中起规范关系和统领行为的作用。

本文以财政审计制度产生、发展的动因为研究起点，系统梳理财政审计制度的内涵、构成要素、特点、功能、系统框架、理论基础和制度变迁等，力图给出一些相对明确又具有一定系统联系的理论结论。在此基础上对财政审计制度与其他财政监督机制的相关性，制约财政审计制度整体功能有效发挥的外在体制、内部机制和制度规则展开研究，探求基于国家治理的财政监督体系优化和财政审计制度改革完善的思路与对策。共包括6章：

第1章绪论。该部分阐述了本文的选题目的和意义、主要研究目标、逻辑思路和方法以及本文具有创新意义的主要观点。简要介绍和评述了国内外现有文献对财政审计的基本内涵、职能作用、目标、内容和重点等方面的主要观点。

第2章财政审计制度：范畴解析。财政审计制度是由财政审计活动、规则和组织结构共同构成的系统，是一个相互联系、相互制约的有机整体。本章定义了财政审计制度的基本概念，并对审计主体、客体、依据、目标、程序等制度要素作了简要描述，在此基础上归纳出财政审计制度的五个特征，即主体的权威性、客体的多元性、目标的公共性、结构的稳定性和系统的层次性。从制度的客观功效和能力方面，将财政审计制度功能归纳为保障、规

范、协调和制衡四大功能，同时还从审计内容和制度要素角度，将财政审计制度体系划分为目标系统、规范系统、内容系统、组织系统和方法系统等，这五大子系统基本涵盖了财政审计制度体系的主要方面。

第3章财政审计制度的理论基础研究。该部分首先阐述财政审计制度产生和发展的外部动因——民主法治理论。政府财政天然所具有的公共性决定了其作为国家治理重要决策事项的天然属性，以及对其实施决策时所必需具备的民主性。财政审计制度是民主财政的伴生物，民主法治是它产生的外部动因；同时，财政审计制度功能和作用的发挥也取决于民主和法治的发育程度，这种发育程度决定财政审计制度的发展方向和进程。其次论述了财政审计制度产生和发展的内在动因——权力制衡理论。财政审计是一种分权制衡的手段，是权力交叉点中保持中立的重要平衡力量，在专制统治下，因王权的纵向分权而产生；在民主社会中，是横向分权中代议机关监督权的延伸和专门化。最后推导出财政审计制度产生和发展的基础——公共资金、公共权力和公共受托责任。公共权力和公共资金的配置内含着多层、纵向的委托代理关系，社会公众、代议机关、政府及部门等各个层面的委托代理关系既是公共权力和公共资金的逐级分解，又是公共责任的逐级分解。委托者需要对公共权力的行使情况、公共资金的使用效果和公共责任的履行情况进行监督和了解，客观上要求建立独立的财政审计制度。

第4章中外财政审计制度的历史考察与比较借鉴。财政审计制度产生于公共财政受托责任关系的确立，并随着社会政治经济的发展、公共受托责任关系以及国家公共管理模式的演变而发展变化，呈现出不同的特性和内容，演变出立法型、司法型、独立型和行政型四种财政审计制度模式。中国财政审计制度主体经历了由皇权到民权的转变，贯穿制度变迁的主线是维护中央的集权统治。本章以英国、法国、德国和韩国为例，分别介绍四种财政审计制度的变迁；梳理了中国古代以财政财务监察为主线，以御史制度的官员监察为经，以财计、上计、比部、户部“财审合一”以及内部财务稽核为纬的财政监督脉络；简要介绍国民政府时期按照孙中山“五权分立”和“监审合一”思想建立起的近代新式审计制度，以及中央苏区时期从“财审合一”转变为“财审分离”的财政审计制度建设过程；着重论述我国现行财政审计制度的发展历程。在此基础上比较不同财政审计制度的审计独立性和审计权，归纳出影响财政审计制度变迁的主要因素：政治制度、社会思想、经济基础

和公共受托责任,指出中国社会主义行政型财政审计制度独有的特性:财政审计是国家审计的主体职责之一,而非全部;财政审计不仅“对事”,而且“对人”;“两个报告”制度是中国财政审计的一项基本制度。

第5章中国财政审计制度与财政监督体系的相关性分析。广义的财政监督是一个综合的体系,它由各种相互关联又相对独立的监督系统组成。财政审计作为政府行政系统对财政行为实施监督的重要手段,与其他监督手段之间存在密切的联系,其有效运行离不开其他监督制度的支持、配合和补充。本章介绍了中国以人民代表大会为最高监督主体,结合党的监督、包括审计在内的行政监督以及社会监督为一体的复合式财政监督体系。对财政审计与其他监督范畴的相关性作了较为系统地分析,最后剖析了我国目前财政监督体系存在的制度缺陷,并从审计角度提出完善财政监督体系的几点建议。

第6章中国财政审计制度的改革与完善。本章首先论述了财政审计制度有效运行应具备三个关键条件,即财政审计制度本身的科学性,存在着可以保障财政审计制度运作的法治基础,以及财政审计制度的变迁必须与社会经济运行的客观趋势相拟合。在此基础上从财政审计的外部体制、内部机制和制度规则上分析了目前我国财政审计制度存在的矛盾与问题:首先,行政型双重领导体制尽管在一定时期符合我国的国情,但它所带来的审计独立性相对弱化、公共受托责任关系异化和上下级审计机关的行政分割等弊端,对财政审计制度的权威性、统一性、严肃性及有效性产生了消极影响;其次,我国现行财政审计内部机制上存在着审计范围不完整、组织方式分割、技术方法滞后和审计成果层次低等问题;再次,从制度安排的角度分析了财政绩效审计的缺陷,即范围不够明晰、目标不够明确、标准选用原则缺失、规范建设滞后,相对完整的体例尚未形成,等等。在本章的最后,笔者提出了改革和完善财政审计制度的对策和建议。实行符合中国政治体制和行政管理模式“监审合一”的行政型审计体制,从而在不突破宪法框架的前提下,整合监督资源,提高监督效能,增强审计的独立性和权威性。按照“揭示问题、规范管理、促进改革、提高绩效、维护安全”的总体思路和构建财政审计大格局的要求,拓展审计范围、优化组织方式、提升技术方法和审计成果。站在国家治理高度,加快绩效审计的法制化建设、明确绩效审计的目标、廓清绩效审计的范围、科学选择绩效评价标准、完善评价指标体系,坚定不移地全面

推行以公共财政资金绩效、政府部门行政效能、公共政策实施效果和宏观经济运行效率为内容的“四位一体”财政绩效审计体系，推动预算管理制度和财政管理体制的改革以及政府绩效管理和行政问责制度的建立，并以此带动政府行政效能和宏观经济政策效率的全面提升。

关键词：公共权力 公共资金 公共受托责任 财政监督
财政审计制度

Abstract

As an important tool of supervision, government audit is both an essential part of national governance and an important way of public administration. In the field of economy, it plays a part in monitoring and evaluating economic operation, observing and reflecting the operation risk, maintaining the run of the national economy in a healthy way. In the field of politics, it plays a part in promoting democracy and legality, restraining the power, optimizing political environments. Financial audit is one of the essential functions and in the core position in the system of government audit. As a branch of the system of government audit in the field of public finance, the institution of financial audit consists of the activity of financial audit, the rules and regulations restricting and standardizing financial audit and the organization structure. It plays the roles of standardizing relationships and guiding behavior.

This paper takes the reasons of development of the financial audit system as the starting point, describing the connotation, constitute factors, features, functions, framework, theory foundation and systematic changes systematically, with a view to drawing some specific and connective conclusions. On this basis, some research work is carried out in the correlation of financial audit and other financial monitoring mechanisms, as well as the external system factors, internal mechanisms, and institutional rules restricting the effect of the financial audit system as a whole. Then this paper explores the ideas and measures of optimizing the system of financial supervision and perfecting the reform of the financial audit based on national governance. There are six chapters in this paper as follows.

Chapter 1, introduction. This part proposes the purpose and the significance of the subject, major research objectives, the logic and methods, as well as the main innovative views of the paper. It gives a brief introduction and comment on the major views of the basic connotation, functions, objectives, contents and focus of the fi-

nancial audit in the foreign and domestic literature.

Chapter 2, the system of financial audit; the analysis of category. The system of financial audit is a system which consists of financial audit activity, rules and organization structure. It is an organic whole with mutual connection and restriction. This part gives the definition of the system of financial audit, and describes such systematic factors as audit subject, object, basis, objective, procedure briefly. Based on this, formulate five characteristics of the system of financial audit: the authority of the audit subject, the diversity of audit object, the publicity of audit objective, the stability of structure, and the level of the system. In the respects of objective effect and ability of the system, the functions of the system of financial audit are summarizes as the following four aspects: safeguard, normalization, coordination, and balance. In the respects of audit contents and the systematic factors, the system of financial audit is divided into five subsystems as follows: objective system, rule system, content system, organization system and methodology system. These basically can cover the most contents of the system of financial audit.

Chapter 3, the basic theory research on the system of financial audit. Firstly, this part expounds the outer motivation of the origin and development of the financial audit system——theory on democracy and legality. It is the inherent publicity of public finance that determines its nature as important decision item as a part of national governance, as well as the democracy that it must have when make decision on public finance. The system of financial audit is the by-product of democratic finance, whereas democracy and legality is the outer motivation that gives birth to the system of financial audit. At the same time, the display of the function of the system of financial audit depends on the development of democracy and legality, which determines the course and direction of the financial audit. Secondly, this part discusses the inner motivation of the origin and development of the financial audit system——power balance theory. As a means of the check and balance of powers, as well as a kind of important power of counterbalance in the power junctions, financial audit was the result of vertical decentralization in an autarchy society, and was an extension and specialization of the power of supervision from the representative institutions in the horizontal decentralization in a democracy. Finally this part derives the basis of

the origin and development of the financial audit system——public money, public authority and public accountability. The allocation of public authority and public money involves layered and vertical principal – agent relation. The principal – agent relation among the public, representative institutions and government is level decomposition of public power and public money, as well as public accountability. The principal needs to understand and monitor the use of public power, the effectiveness of the use of public money, and the performance of the public accountability, which objectively requires independent system of financial audit.

Chapter 4, comparison and reference of the system of financial audit between China and abroad. The system of financial audit arises from the establishment of accountability on public finance. With the development of social politics and economy, the public accountability as well as the model of national public administration, the system of financial audit appears different features and contents, and evolves four models including legislative model, judicative model, independent model and administrative model. The system of financial audit in China has undergone a shift from imperial power to civil rights, with the maintenance of the centralized bureaucracy running through it. This part, takes Britain, France, Germany and Korea for example, introduces the changes of the four models of financial audit respectively. It also studies the development of financial supervision in ancient China, taking the financial supervision as the key link, the government official supervision as the longitude line, and both the combination of accounting and audit and the internal financial audit as the latitude line. At the same time, this part gives brief introduction on the modern audit system built according to the thought of Sun Yat Sen under the reign of the Nationalist Government, as well as the development of the system of financial audit from ‘the combination of accounting and audit’ to ‘the separation of accounting and audit’ the Central Soviet Area. This part puts stress on the development of current system of financial audit in China. On the basis of this, it compares independence and authority of different systems of financial audit, and comes up with the major factors which influence the shift of the system of financial audit: political institution, social ideology, economic foundation and public accountability. This part points out the characteristics of China’s socialist administrative financial audit system as follows: fi-

financial audit is one of the major function of government audit, but not the whole government audit; the objects of financial audit include not only things but also persons; the two reports system is one of the basic rules of financial audit in China.

Chapter 5, correlation analysis on the system of financial audit and financial supervision in China. In a broad sense, the financial supervision is a integrated system, it is composed of many supervision systems which have interdependence and relative independence. As an important monitoring tool to the system of government administration, financial audit has close relationship with other tools of supervision, and it can not run effectively without the support, coordination and complement. Firstly, this part introduces the combined supreme supervision of the Municipal People's Congress, financial supervision system, which sets party supervision, administration supervision including audit, and social supervision as one. Secondly, this part gives systematic analysis on the correlation between financial audit and other forms of supervision. Finally, it points out the institution defect exists in the current system of financial supervision, and gives some suggestions to improve it.

Chapter 6, the reform and perfection of the system of financial audit in China. Firstly, this part discusses three key factors which enable the system of financial audit run effectively: the science of the system itself, the existence of the legal basis guarantee the run of the system, and the coordination of the shift of the system with objective laws of the social economy. Based on this, this part analyzes the contradictions and problems in current system of financial audit: firstly, although it accords with our country national condition in the certain period, the administrative dual management system has the weakness of the decrease of audit independence, dissimulation of the accountability relationship, and the separation of the higher and lower auditing bodies, which brings forth negative impact on the authority, unity, seriousness and effectiveness of the system of financial audit; secondly, there are such problems as incompleteness of audit scope, separation of organization, lag of the methods and technology, and low level of audit results in the current system of financial audit; thirdly, this part analyzes the defects of the financial performance audit from the aspects of institution arrangement, these defects include unclear audit scope, indefinite audit objectives, the lack of the selection of audit criteria, the lag

in construction of regulation, and the complete system have not yet formed. In the end of this part, the author puts forwards the countermeasures and suggestions on the reform and perfection of the system of financial audit. The first suggestion is to carry out administrative audit model of unity between supervision and audit which is in line with chinese political system and administrative management mode, with a view to integrating the supervision resources, improving the supervision efficiency, and enhancing the independent and authority of audit within the framework of the Constitution. The second suggestion is to widen the audit scope, optimize the organization, and promote the method and technology and audit results on the principle of exposing problems, standardizing management, promoting reform, improving performance, and maintaining security. The third suggestion is to speed up the construction of legal system of performance audit, clear the objectives of performance audit, define the scope of the performance audit, select the evaluation criteria in a scientific way, and perfect the system of evaluation indicators, as well as to fully implement the appraisal system of financial performance audit with a four – in – one pattern of the performance of public financial money, the efficiency of the government sectors, the effectiveness of the public policy, and efficiency of the macroeconomic operation. The author also suggests to promote the reform of both the budget management system and financial management system, the establishment of the performance management and administrative accountability system, as well as the overall improvement of the resulting the administrative effectiveness and the efficiency of the macroeconomic policy.

Key Words: Public Authority Public Money Public Accountability
Financial Supervision The System of Financial Audit

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1 绪 论

1.1 选题的目的与意义

国家审计活动总是在一定的制度框架下进行。不同的审计制度决定着国家审计的管理体制、组织结构、权属划分、主客体关系、基本程序和法律地位。从这个意义上说,国家审计要获得健康发展,必须首先解决审计制度的建立与优化问题。从动态角度看,国家审计制度又是一个开放的、不断发展的体系,它必须与时俱进、不断进行合乎经济社会发展和国家治理需要的趋势演化。在一个存在格局缺陷的制度体系中,要着力研究、解决制度系统的构建及逐步完善问题,以确保其对审计活动的全面规范;而在制度体系已不再适应其存在和发展的环境时,就需要持续不断地对制度内容进行某种程度的调整,乃至在特定的背景下进行大幅度的转型甚或重构,以适应内外部环境的不断发展和审计实践本身的不断进步。因此,不难理解,对财政审计制度问题的研究,无论从理论层面还是实践意义上说都十分重要和必要。

在国家治理和公共管理的实践中,要形成一个运作有序而高效的财政审计制度体系,一个必要的前提,是对有关审计制度的各种基本理论问题有相对全面、深入、准确和明晰的认识和了解。换言之,需要先建立起一个有关审计制度的基本理论平台。假如我们连诸如财政审计制度的一般概念与内涵、基本体系或架构、主要体现形式、作用目标与功能、相对其他经济制度所具有的个性特征、有效作用的一般机理与方式、可以采用的模式及不同模式的适用背景与利弊、制度变迁的路径与规律,以及作为一个系统的内外部协调机制、与财政监督体系的相关性等一些基本的理论问题,都还缺乏系统、成型的研究和认识。或者说,当我们还找不到一个可以对财政审计制度形成、运作和持续变迁的实践加以解释和指导的一般办法和系统时,我们就会在财

政审计制度建设与运行的实践中感到困惑，以至无所适从。

近年来，随着我国社会经济体制的发展变化，民主法制和公共管理水平不断提高，对公共财政资金分配和使用情况的监督越来越为社会所关注。国家审计，特别是财政审计也成为国家治理的重要手段。关于国家审计包括财政审计理论研究在许多方面有了明显的进展，但着眼于制度层面的研究却相当少见。关于国家审计制度，特别是财政审计的一些基本理论问题甚至处于研究的空白。可以说，迄今为止，对相关问题的研究，仍然是学术理论研究中关注不够、着力甚少的领域。在准备和撰写本文的过程中，笔者对此感触尤深。

从国内的情况看，目前能够看到一些著述不同程度地涉及财政审计制度问题，但与笔者所选择的研究方向和体系存在差异。大致而言，已有的相关研究主要集中在以下几个方面：

其一，着重讨论国家审计体制改革实践中的问题，而较少涉及财政审计制度一般理论建设的相关研究。由于审计体制是审计制度的重要组成部分，因此，我们可以将关于审计体制的讨论归类于审计制度研究的范畴。这方面已有的研究成果实际上也是有关财政审计制度研究中最多见的一类。但值得注意的是，已有的这类研究通常并未直接着眼于财政审计制度本身的基础理论问题，并不对财政审计制度的一般理论进行必要或充分的诠释，研究目的也不在于建立或丰富一个关于财政审计制度的基本理论体系，而是将着眼点放在概括和描述财政审计制度在实践中存在的某些问题上，着重指出其存在的缺陷、危害、形成原因，并在此基础上针对性地寻找解决方案。与此同时，我们看不到其分析所依凭的理论基础的存在——缺乏一个得到认同的、必要的（至少是隐含的）财政审计制度基础理论平台作为支撑。在这些研究中，财政审计制度本身似乎已经被当作一个无需再加以讨论的范畴，其最重要的理论基础被有意无意地忽视了——事实上我们并未真正完整地把握其框架与内涵。

其二，某种程度上对国家审计制度理论问题的解析，可能涉及财政审计制度，但具有特殊的针对性。目前的讨论通常多局限于零星或个别的层面上，还谈不上系统。如关于国家审计制度变迁理论的研究，关于国家审计制度定义与内涵的研究等。这类研究可以说已经属于审计制度基础理论建设的范畴，但成果不仅相当少见，而且多属于对策性研究时附带进行的非系统化讨论，