

产权改革与国有企业 财务管理体制建设



湖南财经学院学术著作丛书

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PDF

总序

在我国改革开放日趋深化,学术研究空前活跃的形势下,在我院教学科研不断发展,取得丰硕成果的条件下,“湖南财经学院学术著作丛书”出版了。这是我院近年来优秀科研成果的一次集中展示,是我院学者用智慧与汗水奉献出的一丛理论奇葩。

我们欣逢一个伟大的时代,改革开放,建立社会主义市场经济,是前无古人的壮丽伟业。伟大的实践呼唤理论的创造,需要思想来导航,也

为学术的发展提供了前所未有的良机与条件。它激起我们探索的热情,点燃我们智慧的火花,赐与我们创造的源泉。我们这套学术著作丛书的出版,就是我院广大学者对时代呼唤的积极回应,对改革探索的理论收获。

在改革开放的时代大潮推动下,我院各项事业蓬勃发展。学科建设成就显著,教学科研硕果累累,涌现出了一批在全国有相当知名度的专家学者,创造出了不少学术上的精品力作。我们出版这套学术著作丛书,就是要向社会展示我院在科研上取得的丰硕成果,推介我院优秀的学术新人,以提高我院的学术知名度,使我院学术成果更好地走向社会,服务现代化建设。

科研是高校工作中心之一。一个学校的科研水平在一定程度上反映出该校的档次与规格。只有具备高科研水平的教师队伍,才能培养出高水平的专门人才;只有创造出高质量的科研成果,才能承担起社会智力库的职责。我院历来对科研工作十分重视,创造各种条件,努力出成果、出人才。我们推出这套学术著作丛书,也是期待以此为契机,推动我院学术研究的更大发展,催生出更多更好的学术佳作,培育出更多更优秀的学术

新人。

学术贵在创新。我们这套学术著作丛书,坚持以马列主义、毛泽东思想,特别是邓小平建设有中国特色的社会主义理论为指导,提倡大胆探索,勇于创新,鼓励风格的多样化。收入丛书的各种著作,反映了我院学者辛勤探索的创造性成果,他们能见人之所未见,言人之所未言,提出了不少独创性的真知灼见,具有较高的理论水平和学术价值。我们相信,丛书的出版将为我国百花盛开的学术园地,再添一束绚丽的奇葩。

理论贵在致用。丛书的著作都立足于现代化建设的实际,以服务改革开放实践,适应教书育人需要为宗旨,进行有的放矢的研究。内容涉及金融、保险、财会、法律、经济管理、经济理论等诸多领域,既可为财经院校教书育人提供丰富的理论材料,也能给全社会财经领域的研究者和实践者提供有益的理论参考。

我院学术著作丛书的出版,表明我们在科研上已取得可观成绩,但这并未终结,科学研究是一个永无止境,不断攀登的过程。我们期待我院全体学者以更加解放的思想、更加勤奋的精神、更加严谨的态度、更为深入的研究,去创造出更

加卓越的学术成果。我们应该谨记马克思的教诲：在科学的道路上没有平坦的大道可走，只有那些在崎岖小路上不畏劳苦，勇于攀登的人，才有希望达到光辉的顶点。

像任何新的探索和创造一样，我院这套学术著作丛书也并非完美无缺。它们当中的某些观点未必恰当，有的论述还不完善，语言表达上也会存在这样或那样的不足。我们期盼各界方家不吝赐教。以便我们以后出版的著作能日趋完善。我们愿与全国学术界同仁一道，为创造我国学术研究更加辉煌灿烂的明天而努力奋斗。

郭青峰

1996 年 12 月

A GENERAL PREFACE TO THE ECONOMIC ACADEMIC WORKS SERIES

Guo Qing Feng

The president of Hunan College of Finance and Economics.

This Academic Works Series of HCFE has after all come into being one after another as China's reform and her policy of opening to the outside world are carrying out in a deep-going way, both the scholarly research and educational study are becoming brisk and fruitful with each passing day. It is a good exhibition of our excellent achievements of scientific research in the latest years and a bunch of exotic flowers cultivated with our wisdom and our diligence.

Ours is a great epoch in which the reform, the opening policy and the establishment of market economy are unprecedented heroic deeds. Great practice asks for theoretic creation and thinking guidance, but it also provides really good opportunities and conditions. Earnest practice fuels our enthusiasm for further pursuit, sparkles of wisdom and gives us source of creation. The Publication of this series of books is a kind of reward to the call of the

present era and the fruit of the study of the present great reform.

The high tide of the reform has witnessed a steady boost in everything in our college: courses structure having been greatly-improved, teaching and scientific research having been striding forward, quite a number of scholars and experts having revealed their talent and become well-known far and wide for their fine works. The purposes of the publication of this series of economic works are to present our fruitful achievements before the society, to introduce the newly-emerged talents and to make our college well known and our achievement serve the society and the country's modernization.

It's well known to all of us academic research should always be a college's central task. The research achievements and level are criteria for the test of a college or university - running quality. Only with high-level scientific research ability can a faculty train a qualified army of specialists and only with high-level scientific knowledge can they shoulder the heavy task the society gives them. Our college has always paid enough attention to the scientific research work and created all kinds of conditions for the rapid growth of achievements and the emergence of qualified specialists. We expect to make use of the publication of this series of works further promote our work in this respect, produce more fine works and train more scholars and experts.

Academic research is valued for its originality. In the process of edition and publication we always cherish Marxism - Leninism and Mao Zedong Thought in our hearts, especially with Deng Xiaoping's theory of building socialism with China's own character-

istics as our guidance. We advocate bold pursuit, creative spirit and different styles. The selected works mirror the achievements of all the authors, old and young, who have tilled long in their subjects, or observed what nobody has explored, or has established their own theoretic foundation. In short it's a valuable series of academic works which will surely decorate our colourful academic garden with another exotic flower.

Theoretic study is valued for its practice. The theoretic study of this series is based on China's modernization of socialist construction, and its aim is to serve the reform and the opening policy and to satisfy the need of educational revolution and the cultivation of qualified graduates. This series of works has a wide research range of Banking, Insurance, Public Finance, Accounting, Economic Law and Western Economics and other branches which will not only enrich the teaching material but also provide theoretic reference for the practisers and researchers of market economy.

The publication of this series of books is also an eloquent proof of the college's great achievements in our scientific research. But it's only a good beginning as scientific exploration is a continuous and endless process. Our scholars and experts are expected to achieve more success in their scholarly study with more active engagement, more enthusiasm and more earnestness. Let's bear in our minds Karl Marx' teaching "There's no royal road in scientific exploration, only those who are brave in treading along zigzag mountain paths are expected to reach their splendid destination."

Just as anything new and creative, our series is not faultless. Maybe some author's points of view are not very eloquent and proper, some author's theoretic system is not very perfect and some author's arguments have this or that fault. Therefore we'd appreciate it very much if we could hear any advice or even criticism from other scholars or experts, we sincerely hope we can do better in the future edition or revision and we take pleasure to strive together with them and make our contribution to the more splendid tomorrow of China's academic research.

December 1996

前言

本书首先从分配与分配权、分配权与产权、产权与产权结构、产权结构与财务主体渐进的辩证关系中分析了企业财务主体确立问题,并指出了财务主体的基本特征,接着对国有企业财务主体的二元化进行了比较具体、深入的分析。以此为理论基础,从财权结构、行为目标、运行机制等方面描述了国有企业财务管理体制的改革模式,最后,提出了保证新体制有效运行的若干政策建议。

1995年年初,我根据所撰博士论文修订出版了《财务原理论纲——财务分配论》。在这本著作中,比较系统地研究了财务基本理论问题,并用“分配论”统驭所提出的各种新的观点。

该书出版近两年来,曾先后多次作为本科、研究生财务管理课程的教材或重要参考读物。在教学过程中,许多学生,尤其是来自实际工作中的在职研究生班的学员给我们提出了一个很有挑战性的建议:希望尽量使书中所提出的各种新的理论观点变成更具有实际可操作性的政策建议。

这个问题本身就是一个很大的难题。在今天比较虚浮的经济理论界,这个问题似乎具有值得引起学者们普遍思考的意义。

其实,在我撰写《财务原理论纲——财务分配论》这本理论性很强的专著时,写作的立足点还是始终站在实践这块土壤上的。在除第一章以外的其余七章,都留下了很大的空间,以期以后做理论与实践相融合的工作。《产权改革与国有企业财务管理体制的建设》,便是“论纲”中第二章“财务主体论”研究成果运用于具体,深入又系统化地分析与解决当前财务管理中一个重大现

实课题的又一次尝试。在《财务原理论纲——财务分配论》出版不久,我还以《产权改革与国有企业财务管理体制建设》的科研项目取得了湖南省科委资助的立项科研课题。近两年来,我们按课题科研计划进行了广泛的调查研究,收集资料以及专题讨论,这部即将出版的与课题同名的著作也是课题组全体同志近两年来所付心血的结晶。

在本书撰写过程中,得到了湖南财经学院财政会计系副主任郭平老师的大力支持以及理财学教研室全体老师的帮助,特致以衷心的感谢。

但愿本书的出版能为搞活国有企业这一关系到我国国民经济支柱的宏伟事业尽微薄之力。

《产权改革与国有企业财务管理体制建设》

课题组负责人

1996. 10

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产权结构与财务主体

展开对财务管理体制问题的研究,必须首先从理论上界定财务主体究竟是什么。

对财务主体定位不同,直接关系到财务管理体制的构建。

有人说,国有企业财务主体是国家;有人说,国有企业财务主体是企业;还有人说,国有企业财务主体是当家作了主人的企业职工。显然,不同的观点出自于对问题认识的不同角度^①;不同的观点引导着不同的财务管理体制。

那么,究竟如何科学认识财务主体问题呢?

^① 详见第二章第一节的分析。