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◎ 张玉刚 / 著

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A Study on Fiscal Policy  
for the Development of  
Vocational Higher Education

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发展职业型高等教育的财政政策研究

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## 总 序

中央民族大学是我们党为解决民族问题、培养少数民族干部和高级专门人才而创办的高等学府。建校六十多年来，中央民族大学认真贯彻党的教育方针和民族政策，坚持社会主义办学方向，坚持为少数民族和民族地区发展服务的办学宗旨，培养了成千上万的优秀人才，取得了许多具有开创性意义的科研成果，创建和发展了一批民族类的重点学科，走出了一条民族高等教育又好又快发展的成功之路。

今天，荟萃了 56 个民族英才的中央民族大学，学科门类齐全、民族学科特色突出，跻身于国家“211 工程”和“985 工程”重点建设大学的行列。中央民族大学已经成为我国民族工作的人才摇篮，民族问题研究的学术重镇，民族理论政策的创新基地，民族文化保护和传承的重要阵地。

教师是学校的核心和灵魂。办好中央民族大学，关键是要有一支高素质的教师队伍。为建设一支能够为实现几代民大人孜孜以求的建成国际知名的、高水平的研究型大学提供坚实支撑的教师队伍，2012 年 4 月，学校做出决定，从“985 工程”队伍建设专项经费中拨出专款，设立“中央民族大学青年学者文库”基金，持续、择优支持新近来校工作的博士、博士后出站人员以及新近取得博士学位或博士后出站资格的在职教职工出版高水平的博士学位论文和博士后出站报告。希望通过实施这一学术成果出版支持计划，不断打造学术精品，促进学术探究，助推中央民

族大学年轻教师成长，形成长江后浪推前浪、一代更比一代强的教师队伍蓬勃壮大的良好局面。

青年教师正值学术的少年期。诚如梁启超先生脍炙人口的名言所祈愿：少年智则国智，少年富则国富，少年强则国强，少年独立则国独立，少年自由则国自由，少年进步则国进步，少年胜于欧洲，则国胜于欧洲，少年雄于地球，则国雄于地球。希望在各方面的共同努力下，在广大青年教师的积极参与下，《中央民族大学青年学者文库》能够展示出我校年青教师的学术实力，坚定青年教师的学术自信，激发青年教师的学术热忱，激励广大青年教师向更高远的学术目标攀登。唯有青年教师自强不息，中央民族大学的事业才能蒸蒸日上！

中央民族大学青年教师学术著作出版

编审委员会

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## 序 言

改革开放以来,我国经济高速发展,总量规模不断攀升。如今,我们正处在转变经济发展方式的关键期,经济运行从总量平衡向结构协调升级,集约型发展方式将替代粗放型发展方式,生产要素投入将以人力资源为主,产业科技含量和投资技术深度都在不断提升,这些都对人才供求结构提出高级化要求。

因经济实力不足,我国高校过去以科学学术型高等教育为主,职业技术型高等教育仅限于中专技校层次。职业技术型高等教育发展滞后,造成我国产业工人技能等级比例结构颠倒。现阶段,我国技术工人有7000多万,初级工比例高达60%,中级工占35%,高级工仅占5%。这种现象难以适应产业结构高级化的现实需要,科学学术型高等教育与职业技术型高等教育之间的差距日益凸显。

人才成长有两种类型,即人才和“人材”。职业技术型高等教育在高等教育基础上,以应用型知识和技能的传播教育为主,培养高素质应用性人材。发展职业技术型高等教育是我国财政经济工作的新重点。我一直以来主张,在科学学术型高等教育进入巩固数量提高质量的阶段后,应将我国高等教育规模扩张重点放在职业技术型高等教育上。

张玉刚博士论文选题我是非常关注的。他本身在高校从事教育管理工作,对高等教育有比较深刻的认识,具有丰富实践经历。他从本科硕士阶段一直从事财政理论与政策的学习,本书是

在他博士论文基础上修改而成的。

本书系统分析了我国发展职业型高等教育的现实必要性、可能性,从公共产品理论、外部性理论、教育与经济增长理论、人力资本理论、成本分担与补偿理论、决策力与执行力理论等方面探寻职业技术型高等教育发展的理论渊源,吸收借鉴发达国家发展职业型高等教育的经验,提出中国应立足于基本国情,构建新型职业技术型高等教育体系,涵盖学位制度、发展道路、人才培养模式、专业课程设置、招考制度、办学体制以及管理体制等基本问题。按照“现实性和前瞻性兼顾”,“间接调控为主、直接支持为辅”原则,提出通过财政体制的理顺、绩效预算管理的实施、捐赠收入的增加、产学研一体化、调动民间资本、推行“校董制”等市场经济手段发展职业型高等教育。

在张玉刚博士著作出版之际,我作为导师为之作序,一来表示祝贺和鼓励,二来表示鞭策。我相信,本书的出版有助于引起政府对职业型高等教育的重视,并为相关政策的出台提供有益的参考。希望张玉刚博士能够把这个对中国经济发展方式转变有意义的研究继续下去。

财政部财政科学研究所博士生导师

杨 兰 序

2013年1月14日

## 摘 要

改革开放以来,中国的高等教育获得了长足发展,为经济社会提供了大量的智力支持。然而,经济发展方式的转变要求人才培养要实现从“量”向“质”的飞跃,即合理的人才结构比数量的简单增长意义更大。过去的三十余年,中国各类人才的培养无一例外地依靠学术型高等教育,有限的职业型人才在夹缝中求生存、求发展。如今,我们需要更多的职业型人才来满足日益改变的人才需求结构。马克思在《资本论》中指出,“需要是同满足需要的手段一同发展,而且是依靠这些手段发展的”。在这样的背景下,本书旨在通过研究,转变社会传统观念,区分传统意义上的高等职业教育与职业型高等教育,倡导职业型高等教育持续性发展;提出要建立“二元”高等教育体制,即学术型高等教育与职业型高等教育并重,相互促进,共同发展;厘清职业型高等教育发展的理论、现实依据,借鉴发达国家经验,明确其发展的必要性和可能性;探讨支持其发展的分类财政政策,发挥财政资金的“汲水”功能,更好地使用教育资源,最终促进国家经济发展方式转变。

发展职业型高等教育具有理论意义与现实意义。首先,它适用并发展着马克思的生产消费理论,即生产直接是消费,消费直接是生产。每一方直接是它的对方。生产创造出、生产出消费。具体而言,职业型高等教育的生产赋予了职业型教育消费的内涵、消费的性质,使消费得以完成,并创造出职业型教育的消费



者。其次,发展职业型高等教育验证了舒尔茨的人力资本理论,即人力资本是一切资源中最重要的资源,教育可以提高人的认知能力,从而可以提高劳动生产率;教育投资可以转化为经济收入,人力资本投资是效益最佳的投资,人力投资的目的是为了获得收益。人口质量重于人口数量,高技术知识程度的人力带来的产出明显高于技术程度低的人力;人力资本投资的作用大于物力资本投资的作用。再次,发展职业型高等教育体现了教育规律与经济规律的统一。无论是自然科学还是社会科学均表现出从抽象的学术知识向一般的应用知识过渡的特点,科学是基础,解决基本问题。技术包含科学的成分,突出应用性。科学是潜在的社会生产力,而技术则是社会直接生产力。大力发展职业型高等教育,培养高级应用技术型人才,高速有效地实现科技成果的转化和应用,提高经济增长的知识和技术附加值显得尤为重要。

从现实意义上看,第一,发展职业型高等教育,可以促进经济社会转型。在由计划经济体制向市场经济体制的经济转型过程中,职业型高等教育作为一项制度安排,需要并促进了经济发展方式由粗放型向集约型转变,促使了产业类型由劳动密集型逐步向资本密集型并最终向知识密集型转变。对于解决社会阶层的分化、贫富差距悬殊、收入分配不均具有不可替代的作用。第二,职业型高等教育的发展可以缓解我国经济社会的“二元化”与高等教育发展的“一元化”之间的矛盾,通过建立“二元”并存教育结构促进城乡二元结构的消解。第三,发展职业型高等教育是更新社会观念的前提。对转变当代极度膨胀的学历主义、文凭主义和“高消费”的用人观念具有潜移默化的作用。

本书阐述了三个创新点:第一,厘定了职业型高等教育的概念,建立了与学术型高等教育并列的职业型高等教育体系,阐述了职业型高等教育与学术型高等教育的内在联系,对职业型高等教育的学位制度、人才培养模式、专业设置、课程体系、考试招

生制度、办学体制改革、管理体制改革的作出内涵式的规定，特别是建立职业技术学位的做法具有可操作性。第二，强调职业型高等教育人才培养的理念，提倡以“厚基础，宽口径，学理论，重实践”的标准，培养职业型人才，从而改变职业型教育只能培养“人材”而不能培养出“人才”的现状。第三，针对职业教育学院和职业型大学这两种不同的发展道路，要突出财政政策的主导地位，直接资金支持与间接调控手段并用，协调好财政资金的支持、引导和鼓励作用，分层次、区别化地实施，不能单纯地依靠财政拨款，更要通过财政体制的理顺、绩效预算管理的实施、捐赠收入的增加、产学研一体化、调动民间资本、推行“校董制”等市场经济手段，探索财政支持职业型高等教育发展的新思路。

通过分析得出，职业型高等教育不是依附于学术型高等教育体系内的，两者应该是并列共生关系，职业型高等教育有自己的内涵规定，区别于传统的高等职业教育，职业型和学术型是高等教育不可分割的两个方面。学术型大学有助于高等教育水平的提高，职业型大学有助于高等教育的普及。缺少学术型，就不可能有科学、思想和文化的繁荣，不可能有人类历史的进步，职业型教育也会失去发展的动力；缺少职业型，知识的普及和运用则无从谈起。学术型教育是“源”，职业型教育是“流”，两者互为对方的发展条件。既然职业型教育与学术型教育是辩证统一的，二者之间就可以实现等值和沟通。职业技术学位的建立是职业型高等教育发展的根本保障，在中国具有建立并获得充足发展的条件，应当改变学术学位“一统天下”的局面。

职业型高等教育是一种准公共产品，具有正外部性，能给受教育者本人和家庭带来预期收益的同时，也能为社会带来较大收益。为此，应由政府、市场、企业、个人共同承担教育成本。职业型高等教育可以提升中国的国际竞争软实力，有助于以信息化

带动工业化、以工业化促进信息化,走出一条科技含量高、经济效益好、资源消耗低、环境污染少、人力资源优势得到充分发挥的新型工业化道路。职业型高等教育可以在一定程度上调整资源配置和产业结构,协调区域经济发展,并最终解决收入分配不公的问题。同时,职业型高等教育的发展离不开法律的基础和制约作用。

从最终的落脚点——财政政策的实践看,职业型高等教育发展的财政政策不仅要集中说明财政应该担负的责任,更应从价值判断和社会政策的角度给予职业型高等教育以必要的地位。职业型高等教育发展道路不同,财政政策的主导地位不变,有些政策是普遍适用的,有些是分层次、区别化的。财政支持职业型高等教育的发展不是一切从头开始,而是以现有的高等教育财政政策为基础,进行必要的调整,从调整资源配置结构入手,从而促进职业型高等教育的发展。财政支持职业型高等教育的发展更不能走“财政包打天下”之路,国家、企业、个人根据受益程度按比例承担费用,发挥好财政资金的杠杆主导作用,突出企业资金的主体地位,调动好个人出资的积极性。

**关键词:** 高等教育; 职业型高等教育; 财政政策; 职业技术学位

## Abstract

Chinese higher education has made great strides after implementing the policy of reform and opening – up, and it also has offered substantial intellectual resources to the economic society as a support. However, the emphasis of training talented people is required to shift from quantity to quality by the change of mode of economic development, which is to say that a rational organization of talents holds more significance than an increase in the amount of talents. During the past thirty years in China, talents employed for all needs, without exception, came from academic higher education, while a small part of vocational talents struggled for a crack of hope for development. Nowadays, we need more vocational talents to meet the demands which keep changing with each passing day. As is pointed by Marx in *Das Kapital*, “need grows together with the means that would fulfill it and on the very means lies the growth of need.” Against such a background, the paper is expected to attain the following goals: firstly, to advocate a sustainable development of vocational higher education by the means of distinguishing vocational education in a traditional sense and vocational higher education, of which the result is to convert the traditional concept in society; secondly, to propose an establishment of a binary system, where equal importance is attached to both academic higher education and vocational higher education, thus they can

produce mutual promotion and have common development; thirdly, to certify the necessity and probability of the development of vocational higher education through displaying relevant theories, actual states and foreign facts; fourthly, in discussing instrumental financial policy, to stimulate a change in the mode of nation's economic development, which as an ultimate end, is closely related to the exertion of financial capital's draw water capacity and better use of educational resources.

Developing vocational higher education is of significance theoretically and practically. Firstly, developing vocational higher education has applied and enriched the Theory of Production and Consumption by Marx — production is consumption in itself and vice versa. Production creates and produces consumption. Specifically, the production of vocational higher education defines and characterizes its consumption, helps to finish consumption process and further creates its consumers. Secondly, developing vocational higher education is quite a demonstration of the Theory of Human Capital: since human capital is the most important kind of resources and human's cognitive ability can be improved by education, education may raise productivity; investment in human resources will bring utmost profits; population quality weighs more than the quantity, thus human resources highly qualified with technological knowledge produce more output in a remarkable way than lowly qualified human resources; investment of human capital plays a major role in comparison with that of material capital. Thirdly, developing vocational higher education presents a unity of law of education and economy. Both natural and social science are showing a tendency to transit from abstract academic knowledge to general practical knowledge. Science is fundamental to solving basic

problems. Technology contains scientific components and emphasizes the applicability. Science means potential social productivity and technology direct social productivity, so it's rather important to develop vocational higher education with great efforts, to train batches of talents qualified with sophisticated technology and to finish the transformation of scientific and technological achievements into practical productive forces.

Viewed from the perspective of practical significance, developing vocational higher education can promote the transformation of economic society. As a regulation being conducted in the economic course of turning planned system into market mechanism, developing vocational higher education has given impetus on a change from extensive to intensive management of economy, as well as a change from labor - intensive to capital - intensive finally to knowledge - intensive industry. What's more, developing vocational higher education plays an indispensable role in solving problems, such as the splitting - up of social classes, wide gap between the rich and the poor and unfair income distribution. Secondly, developing vocational higher education can ease up the conflict between binary economic society and integrated higher education. Thirdly, developing vocational higher education is the prerequisite of renewing society's idea, especially for the conventional employment principles, such as certificate - ism (to value applicants' education credentials to an unreasonable extent) and payment - ism (to believe that only one offers high payment can he employ qualified people) .

The paper will elaborate three innovative ideas. Firstly, the paper offers a conception of vocational higher education, constructs a system of vocational higher education which is coordinate with aca-

demical higher education, explains inherent connections between them and gives a series of intension definitions, like academic degree system of vocational higher education, system for training talented people, specialty setup, curriculum design, examination and enrollment system, reformation of running - school system, reformation of regulation system and so on. Secondly, the paper stresses the conception of talented people cultivated by vocational higher education. To put it further, the principles obeyed in cultivation of qualified vocational talents should be laying solid knowledge foundation and unifying theory and practice. Thirdly, the paper has put forward two ways of developing vocational higher education. One way is to separate vocational education institutes from the extension of academic colleges and the other way is to found independent vocational colleges. Different ways of developing vocational higher education have decided correspondingly different financial policies to conduct. The dominance of fiscal policy is to be highlighted. Financial allocation should not be the only answer when exploring how to develop vocational higher education. Welcome should be given to new ideas about reformation of financial system, income from donations, integration of Enterprises, Campuses and Research Institutes, mobilization of nongovernmental capital, establishment of a board of trustees in college or so.

As a result of careful analysis, it's known that vocational higher education and academic higher education are discrete education systems in nature, but are closely connected in their development. Academic colleges will contribute to enhance the level of higher education while vocational colleges will help to popularize higher education. Without academic colleges, it would hamper theoretical knowledge being applied to aspects of social life. In a word, academic education



serves as the source (origin) and vocational the course (development), if compared with a river. Academic education provides with conditions where vocational education can survive and develop. Similarly, vocational education works as a vital channel for realizing academic education's contribution to social production. Obviously, the dialectical relationship of vocational and academic education makes their conversion and interaction possible. Yet there is one point worth noticing. Admissible vocational degrees can change nowadays academic - degree - oriented state.

Vocational education is semi - public goods with positive externality that is profitable for both education - receivers and society, so it's up to the government, market, business and individuals to assume educational costs in a joint effort. Vocational education can not only sharpen China's international soft competitive edge, but also pose mutual stimulus between industrialization and informationization. Relying on vocational education, China is walking on a path towards a newly - industrialized system of high scientific technology, favorable profits, low resource consumption, little environmental pollutions and fully - exploited human resources. Besides, vocational education can optimize the allocation of resources, adjust industrial structure, coordinate regional economic development and finally solve the problem of unfair income distribution. The advantages mentioned above of developing vocational education will only be realized under the support and regulation of law.

As for the practice of fiscal policy, all resolutions' foothold, fiscal policies for the development of vocational higher education should specify due duty of finance, as well as guarantee vocational higher education necessary recognition and legal status. Which fiscal policy to



choose is decided by the way vocational higher education develops. With the dominant position of fiscal policy being unchanged, some fiscal policies are universe while some for specific purpose. Therefore, to support vocational higher education, fiscal policies should be adjusted on the basis of existing higher education fiscal policies, rather than contrived from the scratch. The government, business and individuals need to shoulder education costs in proportion to respective profits received instead of counting on government's finance alone whose leverage is to stress the dominant status of business capital and to arouse the enthusiasm of individual investment.

**Key words:** higher education, vocational higher education, financial policy, vocational degree