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论我国政府综合财务报告的构建

Study on the Construction of  
Governmental Comprehensive Financial Report of China

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## 内容摘要

近年来我国审计结果公告暴露和反映的各种腐败与违规问题，矛头均指向政府部门财务管理薄弱和政府部门内部控制不完善。实践证明，健全有效的内部控制是政府部门切实加强组织内部管理的重要举措。相对企业和美国等发达国家的政府而言，我国政府部门的内部控制研究较为滞后，目前尚未形成较清晰的理论体系。如何建立和完善政府部门内部控制已成为当前理论研究需要高度重视和亟待解决的问题。因此，本文尝试从全新的组织经济学视角来研究政府部门内部控制，以期对加强我国政府部门内部控制建设、最终推动政府治理改革有所裨益。

本文认为，政府部门可以视为一种经济组织。组织经济学是研究在价格机制之外如何配置资源的理论，以有限理性和机会主义为前提假设，以组织理论、制度理论和信息理论为研究方法和分析工具，其主要研究对象是组织，包括企业与非营利组织等。组织经济学理论为政府部门内部控制提供了全新的研究视角。政府部门的经济性质与组织特征，决定了在政府部门建设内部控制的必要性；而内部控制的功能、作用以及当前政府部门的现实需求则进一步证实了政府部门内部控制建设的重要性。首先，目标是行为的导向，内部控制是一种过程控制机制，明确的目标设置是确保内部控制机制有效的前提。本文提出公共资源配置优化与政府价值实现是政府部门内部控制目标设置的导向，并认为政府部门内部控制目标设置应注重层级性：治理层与管理层。其次，政府部门内部控制框架包括了两个层次、五大要素，即基础层和功能层，包含控制环境、风险评估、控制活动、信息与沟通和监督。政府部门内部控制框架中，控制环境是基础，信息是本原。本文在遵循权威理论的基础上，探索性地以信息作为要素构建的载体，并逐一研究政府部门内部控制框架的五大要素。最后，根据政府部门内部控制的相关理论分析及我国当前的实际需求，本文建议，政府部门内部控制体系的建设可以从以下几方面着手进行：一要明确相关的概念、主体及目标定位；二要完善政府部门的制度规范和控制环境；三要健全政府部门的风险管理系统，并契合当前电子政务要求再造政府部门的业务处理流程，其中重点是关注关键控制环节和关键控制点的确定；四要加强政府部门内部控制的实施机制建设，关键是内部控制的激励约束机制和监督评价机制。

**关键词：**政府部门内部控制；组织经济学；组织；制度；信息

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## ABSTRACT

In recent years, the announcement of auditing results exposes and reflects problems of corruption and illegal behavior in China, which can be related to the weak financial management in government departments and the shortage of government departments' internal control. Facts have shown that, an important method of strengthening the internal management of government department is improving internal control. In contrast to the enterprise and the government of the developed countries such as America, the internal control research of government departments relatively lags behind in China, and it has not formed a clear theoretical system. How to establish and perfect the government departments' internal control has become an important spot which needs high-attention and to be solved eagerly in the theory research. Therefore, this paper attempts to study the government departments' internal control from a new view of organization economics in order to strengthen our government departments' internal control construction, and promote the government reform at present ultimately.

The government department can be regarded as a kind of economic organization in this paper. Organization economics is a theory about the distribution of resource outside the price mechanism, based on the hypothesis of limited rationality and opportunism. It views organization theory, institution theory and information theory as it's researching method and analytical tool, and the organization is the main research object, including enterprise and non-profit organization, etc. Organization economics theory provides a new perspective for the research of the government departments' internal control. The economic nature and organization characteristics of government decide the necessity of the internal control construction in the government department; And the function and effect of internal control confirms the importance of the construction of internal control in government department, as well as the practical needs of the present. First of all, the goal is viewed as the behavior orientation usually, the internal control is a kind of process control system, and the clear goal-setting is a premise of ensuring that the internal control mechanism works

effectively. This paper puts forward that the goal setting orientation of government department internal control is based on the optimization of public resource allocation and the value realization of the government, and suggests that the government department should pay attention to the hierarchy of goal setting: governance and management. Second, the framework of government departments' internal control includes two levels and five factors, namely foundation and function layer, including control environment, risk assessment, control activities, information and communication, and also monitoring. The control environment is the foundation and the information is the origin of the government departments' internal control framework. Based on the theory of authority, this paper takes the information as the basis of elements constructing tentatively and discusses the five elements of the internal control framework in detail. Finally, according to the theoretical analysis of the government departments' internal control and the actual demand of China at present, this paper gives some suggestions on the construction of the internal control system in the government departments: first is to define the related concepts, entity and objective; Secondly, we need to perfect the system norms and control environment of the government departments' internal control; Thirdly, we need to perfect the risk management information system of government department, and carry out the GPR with the current e-government requirements, and focus on the CCP; Fourthly, we have to improve the implementation mechanism of the government departments' internal control, and the key is the mechanism of incentive and constraint, as well as supervision and evaluation.

**Key Words:** Government departments' internal control; Organization economics; Organization; Institution; Information

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