

Chinese Public University Internal Control Theory and Realistic Choice

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Abstract: In this paper, the internal control theory framework of public universities in China is discussed, in order to provide a useful reference for the internal control system design of public universities in china. This paper first demonstrates the choice of public universities in China the theoretical framework of the internal control system design, and then from the boundary definition, goal orientation, control environment analysis, and university management relationship orientation and other aspects discusses the key influence factors of the internal control system design of public universities in China, on this basis, put forward the realistic choice of internal public universities in China control system design.

Keywords: Theoretical framework of university internal control

1. Introduction

As everyone knows, although the internal control has a long history of thinking in the human economic activities in history, but the human understanding of the internal control system was started in 1940s [1-7]. So far, the development of internal control theory has experienced the "internal control theory", "accounting control and management control theory", "internal control theory", "internal control theory", "internal control risk theory" and so on a number of different stages (Yang Xiong-sheng, 2005) [8-15]. The internal control framework of currently popular academic and practical circles are the key elements of internal control theory "and" internal control risk theory, internal control elements representative of the "theory" as the "internal control -- integrated framework" (COSO report, 1992), COCO (1995), report Turnbull report (1999) so, the typical "internal control risk theory" such as "enterprise risk management -- integrated framework" (2004). Then, what framework should be based on the design of internal control system of public universities in China.

2. Scientific Understanding of the Existing Internal Control Theory Framework

Any kind of internal control framework is a periodic understanding of the internal control of the accounting profession. The theory of development is closely related with the accounting occupation of internal control, 20 century 40 after each kind of internal control theory is put forward first by the accounting occupation circles, each theory represents a specific historical stage of developed countries accounting occupation organization understanding of a stage of internal control, even enterprise risk the management of the current rage "-- inte-

grated framework" (2004), also represent the accounting occupation community awareness of a stage of internal control, along with the people to deepen the understanding of internal control, internal control framework of the existing will be continuously improved, even be replaced by a new framework of internal control. Therefore, any kind of internal control framework are not universal, should not be "myth".

Every kind of internal control framework is a theoretical model, and the actual application must be combined with the actual of each unit. Each kind of internal control framework is a particular stage of accounting occupation circles on an understanding and positioning of internal control, its purpose is to guide the CPA in the customer audit and evaluation, it should be based on what the framework, from which aspects of the internal control of the audited entity for the comprehensive evaluation, and then to the financial report audit unit the trust degree of judgment, the formation of appropriate audit opinion. The internal control of the existing framework, such as the COSO report (1992), enterprise risk management -- Integrated Framework (2004), its essence is a way of thinking from the overall level of enterprise internal control, the framework is more suitable for external evaluation and examine the overall framework of internal control and its operation, each organization in the basis of internal control system design of a framework, combined with the unit must be the target location, special unique history and culture, the existing management system of the actual situation, the application of dialectical understanding and specificity of these frames, for special design, and should not be stereotyped to directly copy a framework and guidelines.

3. The Realistic Choice of the Internal Control Theory Framework of Public Universities

The existing internal control framework was originally designed for the enterprise, and the administrative institutions should apply these frameworks to moderate transformation. The "internal control -- integrated framework" (1992), COCO (1995), report Turnbull report (1999), "enterprise risk management -- integrated framework" (2004) are developed to the enterprises in the market economy as the background and design, design of the internal control system of the application of the administrative institutions of the frame when must carry out moderate improvement and innovation, because the administrative institutions and enterprises in developed market economy is essentially different: in developed market economy, the government is just the rules of the market makers and supervision to protect, non intervention, non intervention in actual operation and management of enterprises, influence on the enterprise is relatively limited, in legitimate business within the scope of each enterprise are very independent, without government intervention, can the internal control system design on their own have absolute freedom. However, no matter in which country (even in developed market economy countries), administrative institutions are essentially different and their enterprises, to provide public service for the purpose, directly or indirectly, carrying the basic functions of the government or its extension functions, whether all aspects of organizational culture, governance structure, organization and management process, performance evaluation, and the enterprise has a fundamental difference, therefore, not the administrative institutions of the internal control system design directly copy the relevant internal control framework was suitable for the enterprise, and must make a special transformation and appropriate innovation according to administrative institutions characteristics.

4. Conclusion

Although in theory, the public universities in China in the construction of internal control system of its own, can be in the existing "internal control -- integrated framework" (1992), "enterprise risk management -- integrated framework" (2004), COCO (1995), report Turnbull report (1999) of various internal control in the framework, and then carry out the transformation and innovation of moderate, but in 2012 the Ministry of Finance issued the "administrative institutions internal control standards (Trial)" but indirectly imposed administrative institutions in China must be based on the "internal control -- integrated framework" (1992) to construct the internal con-

trol system of its own as a benchmark, because the specification is based on the "internal control -- integrated framework" (1992) design. However, as before.

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