The Ecology Concept in the Audit of University Leaders’ Economic Responsibility

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Abstract. Along with the new reform of the governance system in universities, the audit works of university leaders’ economic responsibility become normalization. The traditional audit idea of economic responsibility has many disadvantages and can’t adapt the rules of the new normal, so it needs a totally new audit idea of economic responsibility objectively. The essence of audit works in university leaders’ economic responsibility is internally united with the systematic, balance and concept of sustainable development that ecology advocates, that makes possible the establishment of the audit ecology concept. The structure and connotation of audit ecology concept include open, successive audit ecosystem, balance concept of economic responsibility, sustainable development concept, etc.

Introduction

The audit system is not only the immune system for national economy working, but also the important tool that impelling the democracy and legal system for the whole country. The education system is a branch of national economic system, so the audit is necessary. The audit of university leaders’ responsibility is that the internal audit agency audit the financial revenues and reference economic actions of the departments that the leaders belong to, and is an action that authenticate and value the performance of economic responsibility in university leaders [1]. The institution of modern university requires the gravity of management and power to delegate to the lower levels. Then the economic activities of the second department become the main activities of university. The representatives of college and functional department have more and more power in the economic decision-making and dominion. Therefore, the audit works of university leaders’ economic responsibility become normalization. But, the problems in audit works of university leaders’ economy responsibility have become more and more serious in traditional thinking model. The first one is the audit is a binary model in fixed thinking style, that is to say, the audit department and the audited are opposite, lack of harmony and overall view. The second, the way of audit is usually to audit the events after happened. It is too late to audit the historical materials. The third, the audited objects are middle-level cadres of university, including the head of colleges, research departments and administrative departments, who are experts in teaching and researching, but weak in the economy management. We appeal to one audit concept to be people oriented, sustainable development, symbiotic and ecological objectively.

Ecology Theory and the Audit of University Leaders’ Economic Responsibility

The ecology is kind of science to study the environment of animals habitat originally. In 1866, the German zoologist Haeckel put forward that ecology is kind of science to study the interaction between organism and its surrounding for the first time. The interaction Haeckel emphasized is acknowledged by ecologist generally. Therefore, the ecology is defined as the study of interaction and mechanism of action between living things and their environment. Since the 1970s, the ecology theory was expanded to different field constantly and used widely in industrial system, business system, organization system and so on, which belong to the new economy management field. The audit of university leaders’ economic responsibility is kind of organization management rule in essence. The object under auditing is one department in the whole university and the purpose of audit is to keep the leaders to obey the law, discipline and rules and do their duties. Then optimize the function of university management system and exploit the advantages to the full. Hence, the
audit of university leaders’ economic responsibility internally contains the interaction between single and organization, organization and environment, which supposed to be ecological, organic and uniform. The characteristic of the audit organization is obviously belongs to ecology. So integrate the ecology concept into the audit works of university, build an ecosystem of auditing by taking advantage of the ecology theory and give play to the system integrated effects, which is an effective try to build the audit concept of university leaders’ economic responsibility.

Ecosystem is one of the key concepts of ecology. The organism and its concomitant environment constitute an integral part, which is called ecosystem, such as the marine organism and the ocean constitute the marine ecosystem, forestry community and its environment constitute forest ecosystem. They are not isolated, immobile, and combined together by accident between the living things and its inorganic environment. They relate and restrict with each other in the unceasing changes, constitute a natural entity, that can performance some functions and be self-sustaining in nature. This kind of natural entity is called ecosystem [2]. The audit department, together with the leaders of university, university cultural environment, all staff, events related with economic activities, people and society constitute the audit system of university leaders’ economic responsibility. Ecosystem and the audit system in university are different in attribute, but there are some similar characteristics in the internal things, energy flow and circulation rules. It can be shown in 2 points. The first, the internal interchange mechanism is same in both systems. In the ecosystem, the interchange mechanism can be found in the exchange of material and energy according to the conduction and transfer in food chain. The exchange happens among bionts, biotic population, and the living things and its environment [3]. In the audit system, the interchange mechanism can be found in the transfer and feedback of information. The exchange happens between the auditors and auditees, the audit and audited departments, all departments and staff, the audit and its environment. Thus it can be seen that the internal exchange is necessary and infinite in both ecosystem and audit system of university leaders’ economic responsibility. The second, both systems are open in structure. The ecosystem is open, that shows the material flow and energy exchange are not only limited in itself, but also occur between it and outside environment under the human intervention or nature force, and finally join in the circulation of the whole earth [4]. At the same time, the audit system in university is open, that it must be related with audit environment and university internal system. There is no audit system that can be closed and separate from outside.

Another key word of ecology is ecological balance. As an open and independent operating system, the structure and function of all parts in ecosystem are in a relatively stable situation. When one part is disturbed by internal system or outside environment, the whole system will change and the stable situation is broken. Then the system recover original situation or enter another balance situation with higher level by self-regulatory mechanism or outside force’s help, that is called getting ecologic balance. Ecological balance is dynamic and shows the self-adjust and self-sustaining ability of ecosystem [5]. The balance of audit ecosystem includes 2 sides: one is the balance between audit ecosystem and outside environment, the other is the balance of all factors in internal ecosystem. In those 2 factors, the balance with outside environment is the fundamental, which leads the internal balance of audit ecosystem. The outside environment of audit ecosystem includes the university internal environment (such as internal control management system, financial management system etc.) and the university outside environment (such as educational system, national audit system, society etc.) The audit ecosystem adapts the balance of outside system by building new balance of internal system constantly [6].

The sustainable development is the goal and end-result of ecology researching, and the ecology is the fundamental of sustainable development [7]. The purpose of audit of university leaders’ economic responsibility is to get the uniform between leaders and sustainable development of university. The first is the sustainable development of leaders. Economic responsibility audit is a tool that promote leaders to keep the law, discipline and rules, improve their leadership and do their duties better, and that get the sustainable development of leaders finally. The second is the sustainable development of university. With the sustainable development of leaders, it is possible to promote the whole university to be health and sustainable developed.
Because of the much internal relationship between ecology and audit of university leaders’ economic responsibility, we can take the ecology theory as the fundamental of audit practice and make it possible to build audit ecology concept.

**The Structure and Connotation of Audit Works in University Leaders’ Economic Responsibility**

Firstly, acknowledge the function of the whole and system. Start from planning, project approval, implementing to the finished, the whole process of audit of university leaders’ economic responsibility involves the departments and staff of organization, human resource, discipline inspection and supervision, finance, audit and the audited. All departments, staff and their works constitute an organic whole. Similar with the ecosystem in nature, every related element in the whole audit process is an indispensable part. Only if every factor plays a required role in the system, the audit works can achieve ideal results. The economic activities and leaders’ performance of duties are in an organic integrity with related people, property, material and environment etc. It is systematic. The audit works of economic responsibility is not only in the small environment of university audit, but also in the big environment of whole country. The achievement of audit works not only depends on audit itself, but also the internal and outside environment of audit. It can’t be ignored the effects of environment on audit works. If the university doesn’t pay attention to the audit works, it is no use to do the audit well. The big environment of national audit isn’t good, that there is no sound law, completed institution, and good audit atmosphere. So the audit works of economic responsibility can’t be carried out, just like a river without headwaters, a tree without roots. In the audit works, it needs us to view the problem with systematic, dialectical and overall method, give play to the overall functionality of system and integrated value of all factors. Then it comes to the giant strength to improve the real results of audit.

Secondly, assure the continuity of audit ecosystem. The development of things is a gradual process from quantitative change to qualitative change. Attention of controlling process can help to achieve the results that we expect. Audit ecosystem treats the problems with scientific worldview, focuses the time continuity of audit ecosystem, pays attention to the growing process of people and developing process of things, conforms to the developing rules of things.

Thirdly, establish the balance concept of economic responsibility audit of university leaders. University is in the environment of national higher education, so the economic responsibility audit of universities belongs to the national audit. The audit works of economic responsibility must constantly adapt higher education environment, national audit environment, and outside political and social environment, in order to keep the balance with outside environment. Meaning while, the audit of economic responsibility is in the university cultural environment, therefore the audit works should be carried out to affect the university cultural environment by adapting and influence aspects. All factors in audit ecosystem communicate with each other by dialogue, transfer of documents, information publication, and knowledge publicity, in order to get the collisions and sublimation of information, acknowledge and experience in every audit ecological niche, and then get balance in harmonious atmosphere.

Finally, establish the ultimate concept of sustainable development. People oriented concept requires all works in economic responsibility audit to view the people as the first, take the people’s requirement as motivation, make the human’s development as final goal. Pay attention to the economic events and the requirement and development of people in the particular ecological niche in system, put the middle-level cadres in center, and make the economic responsibility audit become an important way of leaders’ health growing and sustainable development of universities.

Concept is the essence, institution is the security system, and technology is the tool. It needs us to broke the inertance of thought, rebuild the audit concept, have the knowledge and consciousness in the practice of audit, and make the new audit concept as the pioneer of institution building up and technology updating. In the thinking model of audit ecology concept of university leaders’ economic responsibility, we will study how to perform the reform of institution and technology.
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References