

## Research on the Balance of Financial Appropriation in Colleges and Universities---Take 31 universities of finance and economics as an example

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**Abstract.** This paper takes 31 colleges and universities of finance and economics as the research object, and finds that the financial appropriation of finance and economics colleges and universities has a significant phenomenon of "Matthew effect", which makes the problem of unbalanced financial appropriation in colleges and universities increasingly prominent. By expounding the historical evolution of key university projects and the differences in the departments of finance and economics universities, the reasons for the imbalance of financial appropriation in China are explained, and the phenomenon of "Matthew effect" appropriation is explained from the concept of talent training, the scale of higher education, and the dependence of institutional paths. Therefore, it is necessary to standardize the selection and evaluation criteria of the double first-class; to help the disadvantaged financial and economic colleges and universities to slow down the development speed of the problem of unbalanced financial appropriation.

**Keywords.** Financial allocation gap Intercollegiate Gap Path Dependence of Finance and Economics Universities

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### 1. Introduction

The main contradiction in our country has changed into the contradiction between the people's growing needs for a better life and the unbalanced and inadequate development. Balanced financial appropriation is an important foundation for the development of colleges and universities. At present, there are two misunderstandings about the balance of fiscal appropriation: one is the principle of complete equality of fiscal appropriation. The second is that financial appropriation only relies on the strength of colleges and universities to play a fair game. These two misunderstandings are extremely vulnerable to the development of financial colleges and universities. Balanced financial appropriations should be provided to colleges and universities that conform to the internal development laws of higher education.

### 2. The Current Situation of Unbalanced Financial Appropriation in Finance and Economics Universities

This research uses 31 finance and economics colleges and universities that participated in the fourth round of national subject evaluation as the data source. It includes both the Ministry of Education's finance and economics colleges and local finance and economics colleges. According to the evaluation results, use the expert scoring method to set reasonable scores for the selection results of 31 colleges and universities: A+ to C- grade weights are: {0.38, 0.24, 0.15, 0.07, 0.05, 0.04, 0.03, 0.02, 0.01} with Harbin Take the results of the fourth round of subject evaluation of a business university as an example. There are six subjects in this university that have obtained grades of B+, B, B-, B-, C-, C-, and C-, with a total score of  $1*0.07+1*0.05+2*0.04+3*0.01=0.17$ . Using this to calculate the strength of colleges and universities, and then using SPSS to measure the relationship between college strength and the financial allocation of 31 colleges and universities, it was found that there was a significant positive correlation between financial allocation and college strength ( $R = 0.469^{**}$ ). The financial appropriation of colleges and universities of finance and economics has an obvious "phenomenon" of Matthew effect.

" of financial appropriation in finance and economics colleges and universities has led to the gradual prominence of the issue of college equity. Internationally, the Gini coefficient is commonly used to measure the fairness of education funding. Referring to the educational resource allocation standard proposed by Dai Wenjing, the Gini coefficient is relatively fair between 0.1 and 0.2, and if it exceeds 0.2, it is against the concept of fairness. [3] 31 finance and economics colleges and universities all have master's degree programs, and they are well-developed finance and economics colleges and universities in various provinces. The Gini coefficient of the financial appropriations of these colleges and universities in 2019 was calculated, and the result was 0.21 .

Unbalanced appropriation is also affecting the development efficiency of colleges and universities. The financial appropriation of the "Matthew effect" is essentially the external manifestation of the solidification of the interests of colleges and universities. Balanced financial appropriation should become an incentive for finance and economics colleges and universities to compete with each other for more funds, and the rigid pattern of financial appropriation makes this incentive ineffective. Among the 31 finance and economics universities, Central University of Finance and Economics, University of International Business and Economics, Shanghai University of Finance and Economics, Southwestern University of Finance and Economics, and Zhongnan University of Economics and Law , the financial allocation of five finance and economics universities is much higher than that of other finance and economics universities, and the gap is widening. In 2013 , the above-mentioned five finance and economics colleges and universities allocated an average of 630 million yuan, and the rest of the finance and economics colleges and universities averaged about 500 million yuan. In 2019 , the average cost of colleges and universities in finance and economics is still about 500 million yuan. The above-mentioned five finance and economics colleges and universities have an average allocation of about 810 million yuan. Unbalanced financial allocation has hindered the rank flow of colleges and universities to a certain extent, resulting in the solidification of the identity of colleges and universities. <sup>2</sup>If things go on like this , the strong financial colleges and universities will relax their development, while the weak financial colleges and universities will slow down their development efficiency due to the lack of upward mobility channels.

### 3. Reasons for the Formation of Unbalanced Financial Appropriation

<sup>1</sup> Data source: University public website.

<sup>2</sup> Data source; University public website.

Financial appropriation is the external manifestation of national policies and systems. The unbalanced phenomenon of financial appropriation in my country is related to the long-term policy of key colleges and universities in China and the differences between the departments of finance and economics colleges.

### ***3.1. Historical evolution of key university policies***

In 1952, China followed the example of the former Soviet Union and established specialized colleges through the merger of colleges and universities. After the merger, 6 colleges and universities of finance and economics were established, namely Northeast Industrial Accounting and Statistics College, Shanghai Institute of Finance and Economics (now Shanghai University of Finance and Economics), Zhongnan College of Finance and Economics (now Zhongnan University of Economics and Law), Dongbei College of Finance and Economics (now Dongbei University of Finance and Economics), Sichuan University of Finance and Economics (now Southwestern University of Finance and Economics), Beijing Foreign Trade College (now University of International Business and Economics),<sup>[16]</sup> These six colleges and universities have the opportunity to develop first. In 1959, China implemented the first key university policy, but under the influence of the national strategy of focusing on industry and ignoring literature, no financial institution was listed as a key university. In 1960, although the Central Committee of the Communist Party of China listed Beijing University of Foreign Trade (now University of International Business and Economics) as a key university in its decision to increase the number of key institutions of higher learning in the country, Beijing University of Foreign Trade was listed as a foreign language, politics and law college at that time. Being counted as financial institutions can be supported. During the Cultural Revolution, financial and economic colleges and universities were affected by the three-light policy of "demolition temples, burning scriptures, and chasing monks", and only 2 financial and economic colleges remained.<sup>[1]</sup>

After the reform and opening up, under the instruction of Deng Xiaoping to "train financial and trade, economic management cadres and Marxist-Leninist theoreticians", finance and economics colleges ushered in a turning point in the construction of key colleges and universities. The 211 key project is the first time to cover the construction of key projects in finance and economics universities. Shanghai University of Finance and Economics, Zhongnan University of Economics and Law, Dongbei University of Finance and Economics, Central University of Finance and Economics, and Southwestern University of Finance and Economics are all listed as "211 Construction Universities". In order to maintain the continuity of policies and improve development efficiency, the list of key universities in China has been maintained for a long time. In 2006, in the "985 Project Advantage Discipline Innovation Platform Construction", four 211 finance and economics universities were included in the key construction list, and the University of International Business and Economics was not selected. There are three "985 Project Advantage Discipline Innovation Platform Universities" in the "11 Plan", namely Central University of Finance and Economics, Shanghai University of Finance and Economics, and Southwestern University of Finance and Economics. In 2013, when the "2011 Plan" was implemented, the five 2.11 finance and economics colleges and universities all set up their own collaborative centers. At the same time, Shandong University of Finance and Economics, Jiangxi University of Finance and Economics, Dongbei University of Finance and Economics, Tianjin University of Finance and Economics, and Shanghai University of International Business and Economics also set up their own 2011 Collaborative Innovation Centers.

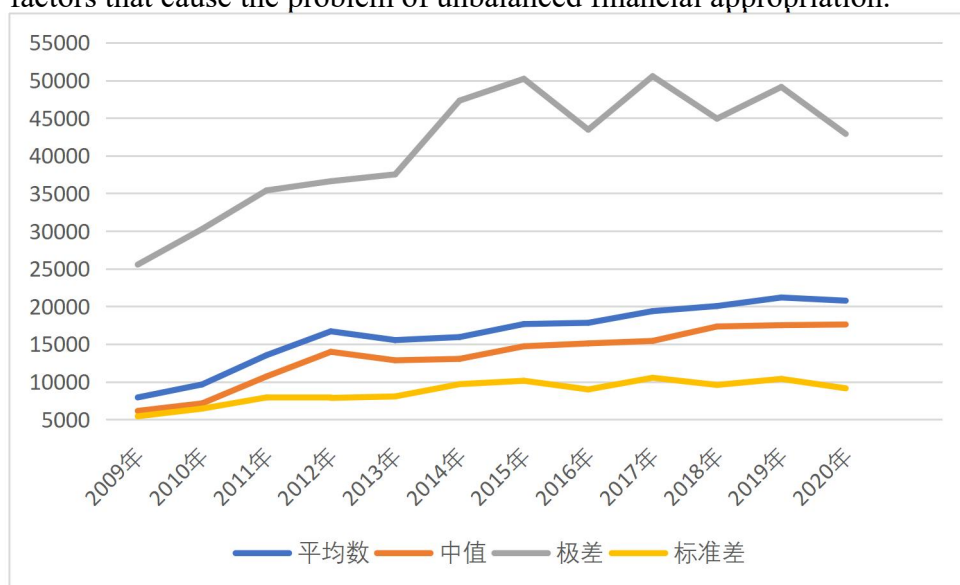
The "Double First-Class" project is the largest national strategy covering the construction of

financial and economic colleges since the 2.11 project . The construction of the double-first-class discipline will be implemented in two rounds until 2022 . There is no difference in the list.

### 3.2. Differences in the affiliation of finance and economics colleges and universities

Although there is a provincial-ministerial co-construction policy, in general. The funding for finance and economics colleges directly under the Ministry of Education mainly comes from the Ministry of Education; the financial funding for local finance and economics colleges mainly comes from the provincial governments. The differences in the competent departments have largely led to the inter-school differences in the financial allocations of financial and economic colleges and universities. Taking 2019 as an example, the basic expenditure budget and project expenditure budget of five finance and economics colleges and universities directly under the Ministry of Education were 580 million and 210 million yuan respectively , while the basic expenditure budget and project expenditure budget of 26 local finance and economics colleges were 370 million yuan respectively. yuan, 160 million yuan. There are also inter-school gaps in the financial appropriation of local finance and economics universities in different provinces. The 31 colleges and universities are distributed in 24 provinces and municipalities directly under the Central Government. Each province and municipality directly under the Central Government is measured by a college with the highest financial allocation. The Gini coefficient is 0.18 , which is on the verge of an unfair warning line.<sup>3</sup>

as the picture shows, Higher education education expenses are the regular expenses used by the state for higher education, and are the most important financial appropriations for colleges and universities. From 2009 to 2020 , the range and standard deviation of the per capita operating expenses of higher education students in 24 provinces and municipalities continued to increase. It can be seen from the figure that the median financial appropriation of finance and economics colleges and universities is slightly lower than the average, indicating that many finance and economics colleges and universities are still below the average, while a few colleges and universities have obtained more financial appropriations. The strength difference of the competent departments of finance and economics colleges and universities is one of the factors that cause the problem of unbalanced financial appropriation.



<sup>3</sup> Data source: Calculated from the public website of the university

Data source: Compiled by the government portal website of the Ministry of Education of the People's Republic of China

Figure 2.1 Educational expenses per student in higher education

#### **4. Internal Logical Analysis of Unbalanced Fiscal Policy**

In essence, the national higher education policy is a macro-mechanism and a concrete realization form to enhance national interests, aiming at realizing the national development policy. The key engineering construction projects and the different departments of finance and economics colleges and universities are formed under the impetus of the talent training concept of efficiency first, the expansion of the scale of colleges and universities, and the huge power of vested interest groups.

The speeches of national leaders are often the embodiment of the national development policy. During the Mao Zedong period, "no key policy is equal to no policy"; during the reform and opening up period, Deng Xiaoping put forward: "Everything is centered on economic development, and wealth is driven first and then rich. To run education, we must walk on two legs, not only to popularize, but also to improve. Run key universities and concentrate outstanding people in key universities." theory. During the ruling process of the Communist Party of China, a talent training concept and a higher education scale policy in line with the national policy have been gradually formed.

##### **4.1. Talent training concept**

The higher education system is an important part of the national system, so the concept of higher education personnel training is subject to the overall national development policy. During the founding of New China, the concept of talent training was to cultivate professional talents for the development of the country's heavy industry, and put forward the concept of giving priority to efficiency. Key universities were also established based on this. During the Great Leap Forward and the Cultural Revolution, the concept of talent training in higher education was too rash and led to a great decline in quality. During the period of reform and opening up, China put forward the concept of "improving the quality of education in order to cooperate with the development of various economic undertakings and scientific and technological undertakings". Until 1998, higher education gradually changed from the development concept of giving priority to efficiency to focusing on the quality of personnel training. In the "Higher Education Law of the People's Republic of China", it was clearly proposed to cultivate the builders and successors of socialist undertakings such as morality, intelligence, physique and beauty. is the goal of higher education. Since then, higher education has changed from focusing on quality to connotative development of higher education. In 2017, China proposed to "comprehensively implement quality education, implement the fundamental task of building morality and cultivate people, and improve the system and mechanism for promoting the connotative development of higher education." Innovate the talent training mechanism. <sup>[9]</sup> Although the national training concept has changed from focusing on efficiency to connotative development, the process of transformation cannot be achieved overnight. Under the concept of "efficiency first" talent training for several years, a set of complementary talents has been formed. , dynamic balance of policies and institutions, and the defects of these policies and institutions have already caused the situation of "unbalanced fiscal appropriation".

##### **4.2. The realistic needs of higher education scale expansion**

As Deng Xiaoping instructed, "higher education should focus on popularization", the expansion of my country's higher education scale is mostly achieved through the form of top-down. The expansion of the scale of higher education several times is a directive policy issued

by the government for the overall interests of the country.

In the early days of reform and opening up, China's industries were in vain. In order to cultivate large-scale professional talents and supplement the labor force, the first large-scale enrollment of higher education was expanded. The second expansion of enrollment, in 1992, stimulated by the transition of the economic system, citizens had the need and the financial ability to receive higher-level education, and the enrollment scale of self-funded students increased; With more funding, the scale of running schools has increased year by year. The third gate of enrollment expansion began in 1999, when economic development was sluggish, and the government expanded its enrollment at a rate of nearly 20% in order to stimulate domestic demand, ease employment pressure, and meet citizens' demands for higher education. In 2010, China passed the threshold of 15% gross enrollment rate and entered the era of popularization of higher education; in 2020, the gross enrollment rate exceeded 50%, entering the era of popularization.

The expansion of higher education scale solved the predicament faced by the government at the time, met citizens' needs for higher education, and made higher education develop by leaps and bounds, but the negative impact also followed: the growth of higher education in an unconventional model made the government insufficient financial resources. In order to support, the financial appropriation meets the needs of the key development of a few colleges and universities under the policy of key colleges and universities, but with the increase of disadvantaged colleges and universities, the financial appropriation increasingly ignores these colleges and universities, and the problem of unbalanced financial appropriation becomes increasingly prominent.

### ***4.3. Institutional Path Dependence Analysis***

Through the above analysis, we clearly find that the concept of talent training in higher education is changing. The government's financial resources are also being continuously strengthened, but the phenomenon of unbalanced financial allocation, especially the problem of the solidification of the identity of key universities, continues, and there are even signs that the gap continues to widen. The reason is that it is found that there is a significant path dependence problem in the higher education system. In the process of institutional change, people are more willing to maintain the original system, and the system is often locked in an inefficient path. Stakeholders are the main factors hindering institutional change; the cost of breaking the old system, building a new system and supporting measures are the economic factors hindering reform. In the financial system of colleges and universities of finance and economics in my country, the government and colleges and universities are the givers and receivers of financial appropriations, and they are the most direct stakeholders, which profoundly affect the changes of the system.

#### ***4.3.1. The government's rational choice based on cost***

Higher education is a systematic project. The key university policy is an important part of the higher education policy, and the key projects and other policies cooperate with each other, so that the higher education system engineering presents a dynamic balance. Under the premise of system balance, some small policy flaws will become increasingly prominent as time accumulates. To change the status quo of policy defects, it is often necessary to break the dynamic balance, and the government is often caught in a dilemma. Institutional change in that direction ultimately depends on the cost to the higher education system of maintaining the institution and the cost of changing the institution.

The key construction of financial colleges and universities started from the "2 11 Project".

Policies for key projects do not exist independently and require a series of policies to implement them. In 1998, the government was affected by the transformation of the market economy system, and the departments were greatly simplified, and the vast majority of finance and economics universities were delegated to the provincial government. Central University of Finance and Economics, Shanghai University of Finance and Economics, University of International Business and Economics, Southwest University of Economics and Law, and Zhongnan University of Economics and Law were transferred to the Ministry of Education. [7] Once 2.11 finance and economics colleges and universities are delegated to the local government, the local government will not have enough financial resources to support the construction of key colleges and universities, and the construction effect of key projects will be greatly reduced; and finance and economics colleges and universities affiliated to the Ministry of Education often have sufficient financial support. Based on this, in the two policies Under the mutual support, the 2 11 construction of finance and economics universities is consistent with the finance and economics universities affiliated to the Ministry of Education. Not only that, the provincial-ministerial joint construction project is also one of the supporting implementation policies. From 2010 to 2012, five 211 finance and economics colleges and universities implemented the strategy of co-construction of the province and the ministry or the co-construction of the province and the ministry. The implementation of the provincial-ministerial co-construction strategy directly stimulated local governments to support the construction of key colleges and universities, and used local financial resources to strengthen the strength of five colleges and universities. In fact. Some local colleges and universities of finance and economics have also become colleges and universities jointly built by the provinces, ministries and ministries. As the supporting system of key university policies, these projects and projects not only strengthen and supplement key university policies, but also have the ability to further develop the unbalanced financial appropriation of universities.

To replace the list of key financial and economic universities, the government needs to bear the cost of reforming the system and establishing new supporting policies, so that the higher education system can achieve another dynamic balance. From the perspective of rational thinking, if local finance and economics colleges and universities are introduced into the ranks of key colleges and universities, without changing the affiliation of finance and economics colleges and universities, whether the provincial government can meet the funding for key colleges and universities also needs to be carefully evaluated.

#### *4.3.2. Local governments tend to pursue profits*

Our country has a two-level school-running system. Local governments, as independent stakeholders, have a strong tendency to pursue profits. Key university projects will provide a large amount of excellent human capital to the location of the university. Key finance and economics colleges and universities can strongly support local construction and form a positive interaction with local economic development. Once a key financial university or a strong local financial university loses its key status, it will not only cause a blow to the university, but also dampen local development. The five key universities of finance and economics and some local key universities of finance and economics have gained the first-mover advantage with several rounds of financial support. It is far cheaper for local governments to maintain the status of key finance and economics universities or strong local finance and economics universities than to support a weak university. Whether the investment in disadvantaged colleges and universities can make them develop rapidly, there are many unknowable potential risks; even if there is great progress, if there is no discipline that reaches

the top position in the country in a short period of time, it will be difficult to obtain additional funding from the central government. From the perspective of maintaining local development, local governments will try to maintain the development of strong financial and economic universities, and even maintain vested interests through rent-seeking.

#### *4.3.3. The interests of strong universities adhere to*

In the construction of the double first-class, the government adopts two innovative principles, and tries to change the problem of the fixed identity of key universities: one is to set up an expert committee to conduct university selection and performance evaluation. The composition of the leadership of the relevant ministries changes issues that were previously only determined by government executive orders. The second double first-class construction adopts a dynamic mechanism, and the principle of "can go up and down, can enter and can go out" in colleges and universities. [8]

Theoretically speaking, the two principles can effectively change the problem of the solidification of the identity of colleges and universities, but because the standards of the system are not open or clear, there is room for rent-seeking for colleges and universities.

The members of the expert committee and the selection process are not open to the public. In this case, once the members of the expert committee are concentrated in a few key universities, or there is a lack of experts in the finance and economics industry; if the selection process is not public, it is easy to cause the problem of maintaining the original list of key finance and economics universities.

The second selection criteria are not specific. The double-first-class construction clearly states that "based on disciplines, the selection and identification standards are determined, and the list of universities to be built and the disciplines to be built are generated. It is divided into three parts: first, the authority, influence and recognition of the relevant third-party evaluations are comprehensively considered. , to demonstrate and determine the third-party evaluation results to be used; then, focus on the evaluation of disciplines with Chinese characteristics, especially the evaluation that reflects the training of talents and the level of disciplines, refer to international evaluations as appropriate, and take into account factors such as national strategies, industry and regional urgent needs, irreplaceability, etc. Finally, according to the accreditation standards, a list of 137 colleges and universities for first-class discipline construction was selected, and then the corresponding disciplines to be built were generated." [10] The principle of double-first-class construction selection is described in the "Promoting the World as a Whole Plan". The Implementation Measures for the Construction of First-Class Universities and First-Class Disciplines (Interim)" will be announced to the public, but the specific rules for selection are basically not involved. For example, which industries are in urgent need of the region? Which internationally recognized standards are referenced? Double-first-class construction is a high-stakes project. If such a high-stakes project has unclear standards, it will bring a lot of room for rent-seeking, and colleges with vested interests will take advantage of the loopholes in the system to stick to their vested interests.

Not only the double-first-class construction projects, but also the provincial government has the construction of key projects in the province, and the strong local finance and economics colleges are also capable of obtaining financial allocations through various policies in the construction of key provincial projects. Layer by layer exploitation, the interests of disadvantaged financial and economic colleges and universities continue to be damaged.

## **5. Measures**



Colleges and universities of finance and economics belong to different competent departments, and the construction of key projects will be a long-term national policy regardless of cost or efficiency. Under this premise, the continuous development of unbalanced fiscal appropriation should be restrained through the introduction of effective policies.

### ***5.1. Quantitative standards to standardize the "double first-class construction" link***

The double-first-class construction process mainly includes four links: college selection - funding - college evaluation - college withdrawal or increased funding. By quantifying the detail standards of each link, the rent-seeking space of interest groups is reduced. From the current point of view, the selection, evaluation and exit mechanism of the double-first-class construction is not perfect. The financial and economic universities in the second round of the "Double-first-class construction" list announced remain the same. Only the key disciplines of Shanghai University of Finance and Economics are changed, and statistics are changed to application. economics. <sup>[11]</sup>

To truly implement the principle of "double first-class construction", the principle of being able to enter and exit, and to go up and down can be started from the following three points. First, the list of expert committees should not only be made public, but also ensure the source of experts: not only from the original key universities of finance and economics, but also to select experts from local universities of finance and economics. 2. The selection and evaluation criteria should be specific and supervised. The details of the subject evaluation criteria, the details of the international ranking criteria, and the list of regionally in-demand majors, etc., should be concretely implemented and made public, so that the power can be monitored. At the same time, the results of selected colleges and universities should be publicized to encourage more potential colleges and universities.

Once all links are open and fair, and the flow of university identities is expected, financial appropriation will become an effective reward mechanism, no longer only subsidizing a few fixed universities, and greatly improving the development efficiency of universities.

### ***5.2. Fiscal allocations are tilted towards disadvantaged financial and economic colleges and universities***

China's higher education relies on government funding as its main source, and the government should give preference to disadvantaged finance and economics colleges and universities. On the one hand, it is difficult for disadvantaged financial colleges and universities to meet the necessary financial funds in line with the internal development laws of colleges and universities under the unbalanced financial allocation. The formation of major original results is full of risks and unpredictable results. If the most basic financial allocation cannot be guaranteed, it is easy to inhibit the discovery of major results. On the other hand, according to the Guinness coefficient calculated above, my country's unbalanced financial allocation has endangered the equity of higher education. Of course, the balance of financial appropriation for higher education does not require the equalization of university appropriations, but a reduction in the difference to a certain extent.

The power gap between local governments and the two-level school system will be an established reality in China for a long time. The provincial government as an individual of interest can only pursue the promotion of higher education within its jurisdiction. Higher education itself has a strong national spillover, so the central government has the ability and obligation to subsidize disadvantaged financial and economic universities. Especially when the imbalance of financial appropriation is prominent, the central special funds should be appropriately used to increase assistance to disadvantaged financial and economic colleges

and universities.

In addition to the central aid funds set up by the central government, it is also necessary to continue to mobilize the enthusiasm of the provincial government to balance financial allocations. On the issue of promoting the fairness of the provincial government's financial appropriation, a policy was issued in 2010 , requiring in principle , the level of appropriation per student in local colleges and universities in 2012 (referring to the government revenue and expenditure classification subject "2050205 Higher Education", the local finance through the general budget The funds arranged to support the development of local colleges and universities shall be calculated according to the average level of the number of students in the school, including basic expenditures and project expenditures, excluding special funds arranged by the central government) not less than 12,000 yuan .<sup>[5]</sup> In order for the provinces to meet the standards, the central government urges them in the form of rewards and subsidies. It has played a great role in alleviating the problem of fiscal imbalance. The timeliness of the policy has changed. In 2019 , the average per-student allocation of financial appropriations to 31 finance and economics colleges and universities was about 18,000 yuan, and the average per-student allocation to finance and economics colleges and universities directly under the Ministry of Education reached 23,000 yuan. <sup>4</sup>Therefore, by appropriately raising the bottom-line standard of per-student funding, the current situation of unbalanced financial appropriation in finance and economics universities can be alleviated .

level of appropriation per student takes the basic expenditure budget and the project expenditure budget into consideration as a whole. In fact, the basic expenditure budget mainly solves the funds needed for the normal operation of the school and the completion of daily work tasks . It should be fair-oriented . The survey found that there is a large inter - school gap in the basic expenditure of finance and economics colleges and universities. The minimum value of basic expenditure is 170 million yuan, and the maximum value is 850 million yuan. The coefficient of variation of basic expenditure is 0.41 , which is only 0.03 higher than that of project expenditure ; The basic expenditure of local finance and economics colleges and universities is 350 million. <sup>5</sup>Therefore, the government can further set the upper and lower limits of the basic expenditure budget and narrow the inter-school gap in financial appropriation .

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<sup>4</sup> Data source: Calculated from the public website of the university

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