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An Analysis of the Multilevel Application of Proof Standards in Administrative Litigation

Lu Peng

Zibo Vocational Institute, Zibo 255000, Shandong, China

Abstract: Chinese Administrative Procedure Law does not provide detailed and clear provisions on the standard of proof for administrative litigation, but it is involved in relevant legal provisions. Combining the basic theory of the administrative litigation law with the actual situation in China, and according to the different nature of administrative acts, we divide the standard of proof in administrative litigation into three levels for application, namely, the standard of excluding reasonable doubt, the standard of dominant probability, and the standard of reasonable possibility.

Keywords: Administrative proceedings, Certification criteria, Application

1. THE CONNOTATION AND LEGISLATIVE STATUS OF PROOF STANDARDS IN ADMINISTRATIVE LITIGATION

1.1 PROOF STANDARDS IN ADMINISTRATIVE LITIGATION

The standard of proof is a basic issue in the litigation evidence system. In legal proceedings, the facts of a case are shown by relying on evidence. In modern litigation, evidence is mainly provided by the parties. To what extent can the quality and quantity of evidence be said to have been proven, the burden of proof of the parties can be removed, and the judge can draw a conclusion as to whether the alleged facts exist? This is the problem to be solved by the standard of proof [1]. the standard of proof in administrative litigation is a rule used by judges to determine whether the burden of proof of the parties is complete or not, and to determine the extent to which the quality and quantity of evidence can lead to a conclusion about the existence of alleged facts. the role of the standard of proof is that when the party who bears the burden of proof fails to prove the facts to be proved to the requirements of the standard of proof in the litigation, it is required to bear adverse consequences such as losing the lawsuit [2].

Regarding the relationship between the standard of proof and the burden of proof, on the one hand, the allocation of the burden of proof is a prerequisite for the application of the standard of proof. the allocation of the burden of proof determines who provides the evidence, and the standard of proof sets forth the quality and quantity requirements for the evidence. On the other hand, in fact determination, the burden of proof and the standard of proof are two different methods of determination. According to litigation theory, the design of the burden of proof is related to the risk of losing a lawsuit. For a case to enter litigation, the court must make a decision on the plaintiff's claim. When the

quality and quantity of evidence cannot meet the level required by the standard of proof (that is, the judge cannot form final inner conviction), the facts of the case are in a state of uncertainty, and the court can make a judgment based on the burden of proof system [3]. It can be seen that the application of the burden of proof system depends on whether the judge has formed sufficient inner conviction, that is, whether the evidence can meet the requirements of the standard of proof. That is, the burden of proof applies when the standard of proof fails.

1.2 THE LEGISLATIVE STATUS OF PROOF STANDARDS IN ADMINISTRATIVE LITIGATION

Regarding the issue of standards of proof in administrative litigation, China's Administrative Procedure Law does not provide detailed and clear provisions, but it is covered in both the Administrative Procedure Law and the Evidence Provisions. Through sorting out, the evolution of the standard of proof in administrative litigation can be divided into two stages: the first stage is the period of "clear facts and conclusive evidence". the court takes it as necessary to ascertain the objective truth of the case, which is clearly reflected in the provisions of the "Administrative Procedure Law" on the people's courts to make decisions of first and second instance. the second stage is the "transition from objective truth to legal truth" period. Although the "Evidence Provisions" does not negate the objective truth standard confirmed in the "Administrative Procedure Law," it has made a new interpretation of the connotation of "facts", that is, "facts of the case proved by evidence", which marks the transition from objective truth to "legal truth" in the pursuit of truth by Chinese legislators. the latest "Administrative Procedure Law" does not make new provisions on the issue of standards of proof.

2. DIFFERENT THEORIES OF PROOF STANDARDS IN ADMINISTRATIVE LITIGATION

At present, academic circles have different understandings of the standard of proof in administrative litigation, including one level standard theory, two level standard theory, three level standard theory, four level standard theory, and five level standard theory. Among them, the three-level standard theory is recognized by many mathematicians. the following is an introduction to the three different opinions of the three-layer standard.

The first opinion holds that the types of administrative litigation cases are relatively complex, and the application of a single standard of proof cannot cover the diverse requirements of proof in different types of

cases. Therefore, administrative litigation generally applies the "high probability standard". However, in administrative litigation cases caused by administrative organs acting as neutral organs adjudicating civil disputes involving equal subjects, the judge's judgment on the facts identified in the administrative organs' rulings should apply the standard of superior evidence; For cases where the burden of proof should be borne by the plaintiff, the standard of preponderant evidence should also be applied; However, in administrative penalty cases that restrict personal freedom, as well as other personal sanctions, coercive cases, or very significant non personal sanctions cases, the standard of proof excluding reasonable doubt should be applied.

The second opinion holds that the standard of proof for different cases should be specifically determined based on factors such as the type of administrative action, the nature of the case, and the impact on the rights and interests of the parties: (1) the standard of obvious advantage, that is, higher than the standard of proof in civil litigation but lower than the standard of proof in criminal litigation, should be used as the general standard of proof in administrative litigation. (2) the standard of proof that excludes reasonable doubt is close to the standard of proof in criminal proceedings, and is applicable to administrative actions such as deprivation of personal and property rights of plaintiffs and third parties, administrative penalties or coercive measures that restrict the personal freedom of natural persons, and administrative actions such as ordering suspension of production or business, revocation of licenses or permits, and large fines. (3) the standard of proof of superiority is close to the standard of proof in civil litigation, and is applicable to administrative adjudication and administrative compensation cases.

The third opinion holds that in evidence law, the standards of proof are generally divided into three categories, namely, advantages, clear and persuasive standards, and standards of proof that exclude reasonable doubt. (1) the standard of proof of superiority is applicable to cases in which administrative organs adjudicate civil disputes as a neutral third party, where the plaintiff bears the burden of proof, and in administrative compensation cases. (2) Clear and persuasive standards of proof apply to general situations. (3) the standard of proof excluding reasonable doubt is applicable to administrative cases that restrict personal freedom such as administrative detention and reeducation through labor [4].

3. MULTILEVEL APPLICATION OF PROOF STANDARDS IN ADMINISTRATIVE LITIGATION

3.1 THE STANDARD OF EXCLUDING REASONABLE DOUBT

The standard of excluding reasonable doubt applies to administrative acts of profit and loss. the punishment result of a profit and loss administrative act reduces the rights that the opposite party originally had or should no longer have. It is an act of impairing the rights and interests of citizens, and its making requires sufficient reasons. Therefore, in order to prove the legality of the

act in litigation, the administrative subject should meet stricter standards of proof. Moreover, some profit and loss administrative acts in China exist abroad as criminal sanctions, such as reeducation through labor. the standard of excluding reasonable doubt is a universally recognized standard of proof in criminal proceedings in British and American countries. According to American scholar Blake, the meaning of the standard of excluding reasonable doubt in the field of criminal proceedings refers to comprehensive confirmation, complete conviction, or belief in a moral certainty. the proof of excluding reasonable doubt does not exclude slight possible or imagined doubts, but excludes every ideal assumption, unless such assumption has a basis; Proof of excluding reasonable doubt is proof of achieving moral certainty, and proof of meeting the judgment and conviction of the jury. In administrative litigation, the application of the standard of excluding reasonable doubt requires judges to consider whether an administrative act is legitimate based on existing case evidence, and whether administrative personnel form a judgment that excludes all reasonable doubts and inner convictions to make the specific administrative act being sued. If there is reasonable doubt, a ruling shall be made in favor of the plaintiff [5].

3.2 DOMINANT PROBABILITY CRITERIA

The dominant probability standard is the generally accepted standard of proof in civil litigation in Britain and the United States. the common law countries have a relatively unified understanding of probability, mainly from the perspective of the burden of proof to understand the burden of persuasion that the parties should bear. They believe that when a factual claim is believed by the jury to have a preponderant probability of evidence, that is, the likelihood of existence is greater than the likelihood of nonexistence, or when the authenticity of the facts asserted by the party with the legal burden of proof is greater than the untruth, then the factual claim is considered true. Article 73 of the "Provisions on Evidence in Civil Proceedings" of the Supreme People's Court of China, which came into effect on April 1, 2002, establishes the standard of proof of "high probability predominance", the specific expression is: "If both parties provide opposing evidence for the same fact, but neither party has sufficient evidence to deny the other party's evidence, the people's court should, based on the circumstances of the case, determine whether the evidentiary power of evidence provided by one party is significantly greater than the evidentiary power of evidence provided by the other party, and confirm the evidence with greater evidentiary power. " the compensatory administrative act is related to whether a citizen's right is established, "After successful litigation, it is necessary to obtain certain rights and interests rather than relieve certain mandatory burdens, which is similar to the situation in civil litigation, so the dominant probability criterion can be used. ". At the same time, administrative adjudication cases and administrative compensation cases also apply

the dominant probability standard due to their similarities with civil cases. For administrative agreement cases, due to the weakening of administrative power intervention in such administrative acts, they tend to have a strong civil consultative nature, and the burden of proof applies to the general burden of proof of "who claims who provides evidence" in such administrative acts. Therefore, administrative agreements are also suitable for applying the dominant probability proof standard.

3.3 THE STANDARD OF REASONABLE POSSIBILITY

The standard of reasonable possibility applies to facts that the plaintiff should provide evidence to prove as well as other procedural facts. Article 49 of the Administrative Procedure Law stipulates the formal requirements for the plaintiff to sue. Article 38 stipulates that in prosecuting a defendant for inaction, the plaintiff shall provide evidence that he has applied to the administrative authority. Articles 4 and 6 of the Evidence Regulations also stipulate the plaintiff's responsibility for advancing the case. the plaintiff's responsibility to provide evidence in administrative litigation belongs to the responsibility to promote the development of administrative litigation, which is not the responsibility to prove the disputed substantive facts. the proof of this responsibility to advance and other procedural facts, as long as it reaches a reasonable

possibility, is sufficient to promote the development of the proceedings. In addition, the standard of proof of reasonable possibility is also applicable to administrative litigation caused by adverse actions taken by administrative organs in emergency situations.

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My Opinion on Strengthening the Awareness of Archival Services

Wang Hui

Zibo Vocational Institute, Zibo 255000, Shandong, China

Abstract: Strengthening the awareness of archive service is an important issue that cannot be ignored in archive work. As archive managers, we must constantly explore and innovate in service methods, content, and methods, strive to collect and organize information, enrich the sources and storage of archives, and support the sustainable development of the archive industry.

Keywords: File management, Archival services, Archival informationization.

1. INTRODUCTION

In recent years, with the rapid development of archival informationization, the relationship between archival work and economic construction has become closer, and its position in our socialist cause has become more important, and the role of serving society and the overall situation has become more and more prominent. In order to further broaden the field of archival services, improve the level of archival services and expand the impact of archival services, we must strengthen the awareness of archival services, for which we must grasp the following points.

Archives are witnesses of history, the crystallization of human wisdom, and precious cultural wealth of the Party and the country. Archival work is a fundamental task, and the development of various undertakings cannot be separated from archives. With the progress of modern social science and technology, the application of digitization and networking, today's society has entered the information age. Strengthening archive management and enhancing archive service awareness has become an inevitable need for the development of the times. [1]

2. CORRECTLY GRASP THE OVERALL SITUATION OF SERVICE

We should correctly grasp the overall situation of service, which is the direction to strengthen the awareness of archives service. the consciousness of archival work belongs to its essential characteristics, archival work is an important social enterprise, its basic point is to work for organizations at all levels and the public, to provide them with effective services, whether from the collection, management, use and other aspects of each link always, contains the "service" of the main body, archival work should be based on the archival work should be based on this subject, closely around the general situation of China's reform and opening up and socialist modernization, and carry out multiform and all-round service activities, such as: building the archives into a "patriotic education base", or using the advantages of the collection resources to carry out the exhibition of

pictures of people, the achievements of various social undertakings, as well as the compilation and research of various historical materials, etc, Continuously practice the internal skills of service to enhance the infectious and evocative power of archival work. [2]

3. CHANGE THE SUBORDINATION OF SERVICE

We should change the subordination of service, which is the premise of strengthening the consciousness of archives service. the service function of archives is inherent, but because of the social environment in which different. Its service objects are different, China's slave society, feudal society, archival work (paper archives) is in a passive premise of service, that is, in a subordinate position. In today's developing society, archives laws and regulations have been gradually established and improved, however, it is not compatible with the archives and archival work in the understanding of a "misunderstanding" ----- that archives are dusty history, review of past information. [3] Therefore, to change the image of archives and archival work in people's minds, it is necessary to establish an open and modern archival work system, to closely follow the pulse of the times, to broaden the service channels, to improve the service function, to change the subordination to initiative and foresight, to establish the awareness of openness and forward-looking consciousness, to break the closed conservative concept, to establish the concept of large archives, social archives, to serve the economic construction, to serve the leaders in decision-making. To choose a good active service breakthrough. the more important the project, archival work will be extended to there. Archival information will be provided there, the more people are concerned about things, the more archives are among them. At the same time, to further develop the use of archival information resources, we must use a forward-looking vision to study the potential needs of users. Only in this way can archival work further expand its influence in the service, and archival information can become the "source of living water".

4. IMPROVE THE PROFESSIONAL QUALITY OF ARCHIVISTS

We should improve the professional quality of archivists, which is the foundation of strengthening the consciousness of archival service. the business quality of archivists is the key to good service work. In the face of the challenges of the knowledge-based economy, archivists must effectively liberate their minds and update their concepts, giving archives and archivists a new connotation and extension. Archivists should not only have a clear understanding of this, but also in the tide of the market economy, to develop strong skills,

mainly from three aspects. First, to strengthen the construction of professional ethics. the professional ethics of archivists is related to the construction of the ideological style of the archival team, the quality of archival services and the speed of development and social impact, so the construction of professional ethics of archivists should first of all, for the leadership of the party, for economic construction, for the public service as the center, to strengthen selfless dedication as the basic content, to carry out the construction of professional ethics. Secondly, to strengthen learning to improve the ideological understanding. Grasp the correct political direction, enhance the sense of mission and responsibility, to seriously study the new archival theoretical research results, accelerate the updating of knowledge, improve business quality. Third, to actively learn and study the laws of the market economy, know the relevant professional and technical knowledge, skilled operation of computers and other modern tools to adapt to the needs of modern development.

5. FURTHER CREATE A GOOD SPACE FOR THE DEVELOPMENT OF ARCHIVAL WORK

We should further create a good space for the development of archival work, which is the basis for strengthening the awareness of archival service. Archival work is a great cause in the current generation, benefit thousands of years. But with the increasing maturity of the socialist market economy, in the deepening of reform, economic development, social progress, archival work seems to be lagging behind, to change this passive situation, to explore the archives of the cause of forward-looking consciousness, awareness of participation, awareness of tracking and pioneering consciousness of the extraordinary development of the road, to create a good space for the development of archives has become an urgent task. the author believes it should break the concept of "willing to play a supporting role" and establish the idea of doing something. Archival work is a service work, in all walks of life is only a "supporting role", while the utility of archives is invisible, the information is potential, not easy to attract the attention and support of the leadership and social concern and understanding, in this case, we must break the "wait, rely, want Under such circumstances, we must break the old ideology of "waiting, relying, asking", dare to innovate, take the initiative, change the "supporting role" to "protagonist", and actively work hard, self-improvement, unity and hard work, with outstanding contributions to win the leadership's attention and care, with quality services to win the support and cooperation of society. Secondly, the workers adhere to the rule of law archives. To further increase the "archives law" and its implementation of publicity, the use of the laws and regulations, so that there are laws to follow. At the same time, to further establish and improve the archival law enforcement team, improve the quality of law enforcement personnel, fully implement the powers and duties and obligations

conferred by the laws and regulations, to establish a fair and strict law enforcement image, showing the majesty of archival laws and regulations and the dignity of law enforcement so that archival work is really on the track of legalization, formalized management. the third is to further enrich the collection. Archives are information and resources, there is no information without archives, no information is no resources for services. Increase the source of information, not passively waiting, but actively seek, using various opportunities to collect all kinds of archives, and constantly enrich the collection, there is a service "capital". Fourth, to strengthen the construction of hardware facilities, to promote the pace of modernization of archives management. the outdated manual management method, both time-consuming, laborious and slow, far from meeting the needs of the development of social undertakings, therefore, only actively strengthen the construction of hardware facilities, making full use of modern transmission means, in order to provide a large number of information resources to society, in order to better serve the socialist modernization.

6. CONCLUSIONS

In summary, archive awareness and archive work are closely related and inseparable. While strengthening archive awareness, efforts should be made to improve one's own service quality and level, innovate new mechanisms for archive work, create a new situation for archive work, promote efficient archive work, and ultimately achieve the coordinated development of the two, achieving the beautiful goal of "archives for everyone, and people value archives". Archivists must strengthen their comprehensive awareness of archives, fully understand the importance of archival work in the new era, continuously explore and strengthen the use of various modern technological means, increase the comprehensive development of archival information resources, strengthen information feedback, continuously improve service quality, improve utilization efficiency, and provide efficient archival information services for society.

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Tax Treatment of Annual One-Time Bonus

Feng Yuqi

Zibo Vocational Institute, Zibo 255000, Shandong, China

Abstract: At the end of the year, the annual one-time bonus is often one of the focus issues that people pay attention to, and frequently makes headlines in major media. The enterprise considers how to pay the one-time bonus of the whole year can achieve the expected incentive effect, and employees are concerned about their "performance" in the year. Enterprises are the subjects of one-time bonus payment. This article will discuss how enterprises can legally comply with the tax treatment.

Keywords: Annual one-time bonus, Policy basis, Tax treatment.

1. THE SIGNIFICANCE OF ANNUAL ONE-TIME BONUS PAID BY ENTERPRISES

When the media reports about the annual one-time bonus, it is often named "year-end bonus" which people are more willing to accept in daily life. In fact, the annual one-time bonus and year-end bonus are not the same concept in essence. The annual one-time bonus is a concept in the tax law, which is the assessment results of enterprises based on the economic benefits achieved throughout the year and the work performance of employees, the one-time bonus paid to employees, including year-end salary increase, and the annual salary and performance salary paid by enterprises that implement the annual salary system and performance salary method at the end of the year. Year-end bonus is a concept in the practice of enterprises. [1] As long as it is awarded by enterprises at the end of the year, it can be counted as year-end bonus. In addition to the contents mentioned in the year-end bonus, it can also include the safety production award, innovation achievement award, spiritual civilization award, etc. set by enterprises due to management needs. The scope of year-end bonus is broader than that of the annual one-time bonus. The annual one-time bonus focuses on "the whole year" and "one-time". [2]

There is no mandatory regulation on whether to issue annual one-time bonus. The decision is in the hands of enterprises. From the perspective of long-term development of enterprises, the issue of annual one-time bonus is of certain positive significance.

First of all, the annual one-time bonus is a kind of affirmation and encouragement for employees. Employees work hard for a year. In addition to giving financial rewards and meeting their material needs, they are more eager to get spiritual recognition and praise. For employees, the annual one-time bonus is a summary of their work in the previous year, a review of their work achievements in the past year, and a good start in the new year, to constantly break through themselves,

create better results, and realize the continuous improvement of their self-worth. [3]

Secondly, the awarding of annual one-time bonus to employees with hard work and outstanding performance as a sign of encouragement also encourages other employees to learn from excellent employees and form a benign competitive atmosphere, attracting the attention of all employees to research and apply new technologies and methods, constantly improving work quality and efficiency, and creating a vibrant enterprise environment.

Thirdly, a fair and reasonable annual one-time bonus can increase the cohesion and centripetal force of the enterprise and help to form and consolidate the corporate culture. A good corporate culture is very useful for improving the image and expanding the reputation of the enterprise. It can not only make investors optimistic about the future development prospects of the enterprise, but also highlight the strength of the enterprise, and become a favorable guarantee to attract and retain talents. Although issuing the annual one-time bonus will increase the operating costs of the enterprise, it is also a kind of strategic investment -- investment in talents. Only by seizing and retaining talents in today's society can we take the lead in market competition.

Finally, the issuance of annual one-time bonus is also a means to test whether the enterprise performance evaluation system is reasonable and perfect. The annual one-time bonus is based on the performance evaluation of employees for one year. If the performance evaluation system itself has defects, the annual one-time bonus issued on this basis is also unreasonable. The effect of such "award" is greatly discounted. It not only does not play an incentive role, but also destroys the cohesion and centripetal force of the enterprise, and finally ends up with "all is lost", which is not worth the loss.

2. TAX TREATMENT OF ANNUAL ONE-TIME BONUS

2.1 POLICY BASIS

2.1.1 INDIVIDUAL INCOME TAX POLICY BASIS

At the end of 2018, in order to implement the newly revised Individual Income Tax Law of the People's Republic of China, the Ministry of Finance and the State Administration of Taxation jointly issued the Notice on the Connection of Relevant Preferential Policies after the Modification of the Individual Income Tax Law (CS [2018] No. 164), which stipulated the connection of the preferential policies of the individual income tax: the annual one-time bonus obtained by individual residents. According to the provisions of the Notice of the State Administration of Taxation on Adjusting the Methods

of Calculating and Levying Individual Income Tax on Individual Obtaining One-time Bonuses for the Whole Year (GSF [2005] No. 9), before December 31, 2021, the comprehensive income of the current year will not be included, and the amount obtained by dividing the annual bonus by 12 months will be applied to the comprehensive income tax rate table converted on a monthly basis to determine the applicable tax rate and the quick calculation deduction, and the tax will be calculated separately. You can also choose to incorporate it into the comprehensive income of the current year for tax calculation. Before the expiration of the policy at the end of 2021, the Ministry of Finance and the State Administration of Taxation jointly issued the Announcement on the Extension of the Individual Income Tax Preferential Policies such as the One-time Bonus of the Whole Year (Announcement No. 42 of the State Administration of Taxation and the Ministry of Finance in 2021), which clearly defined the preferential policies for the annual bonus tax in line with the provisions of the Individual Income Tax Law (CS [2018] No. 164), and the preferential period was extended to December 31, 2023. This measure has made the annual award's individual income tax policy a good continuation, effectively guiding the enterprise's individual income tax withholding work, reflecting the timeliness and humanization of the individual income tax policy.

For the annual one-time bonus obtained by individual residents, if they choose to be incorporated into the comprehensive income of the current year for consolidated tax calculation, it should also be noted that within a tax year, the same taxpayer is allowed to use the above tax calculation method only once, and all kinds of bonus obtained by the taxpayer other than the one-time bonus of the whole year, such as semi-annual bonus, quarterly bonus, attendance bonus, etc., shall not be included in the comprehensive income of the current year again, but shall be combined with the salary income of the current month, Individual income tax shall be calculated and paid according to the income from wages and salaries.

2.1.2 BASIS OF CORPORATE INCOME TAX POLICY

According to the provisions of the Regulations for the Implementation of the Enterprise Income Tax Law of the People's Republic of China revised on April 23, 2019 and the Notice of the State Administration of Taxation on the Deduction of Enterprise Wages and Salaries and Employee Welfare Expenses (GSH [2009] No. 3), wages and salaries refer to all cash or non-cash forms of labor remuneration paid by the enterprise to employees serving or employed in the enterprise every tax year, including basic wages Bonuses, allowances, subsidies, year-end salary increases, overtime wages, and other expenses related to employees' employment or employment. the annual one-time bonus is a one-time bonus paid by the enterprise to its employees at the end of the year according to the benefits and assessment. It belongs to the category of wages and salaries, and

should be handled according to the relevant policies of wages and salaries. According to the provisions of the enterprise income tax law, the reasonable wages and salaries incurred by the enterprise in compliance with the provisions are allowed to be deducted before the enterprise income tax. It should be noted that the total wages and salaries actually paid by the enterprise should not include employee welfare, education funds, labor union funds, endowment insurance, medical insurance, unemployment insurance, work-related injury insurance and other social insurance premiums and housing accumulation fund.

2.2 TAX TREATMENT

2.2.1 INDIVIDUAL INCOME TAX

According to the provisions of the current individual income tax law, the comprehensive income obtained by resident taxpayers is subject to the individual income tax on an annual basis, and the final settlement and payment are completed by themselves from March 1 to June 30 of the next year after the income is obtained. If there is a withholding agent, the withholding agent shall perform its duties according to law, and withhold the individual income tax for all employees on a monthly or monthly basis according to the withholding and withholding system, the tax declaration and payment shall be completed before the 15th of the next month. In the month when the annual bonus is actually issued, the withholding agent shall first withhold and withhold the individual income tax based on the salary income of one month separately. At the time of final settlement and payment, the taxpayer shall choose to tax the annual one-time bonus as the salary income of one month separately according to his actual situation, or combine it into the comprehensive income tax of the current year, and the withholding tax shall be refunded for more and compensated for less.

When declaring and paying taxes for the annual one-time bonus, it is necessary to distinguish four periods: the period of the annual one-time bonus, the period of payment, the period of tax and the period of tax declaration. the period during which the taxpayer obtains the annual award is the period during which the annual award belongs, which is simply understood as the period during which the taxpayer pays for the income; the payment period of the annual one-time bonus refers to the time when the withholding agent pays the taxpayer the annual one-time bonus, that is, the period during which the taxpayer actually obtains income; According to the provisions of the Individual Income Tax Law, the month in which the annual one-time bonus is actually paid is the tax period, and the next month of the tax period is the tax declaration period corresponding to the income. Here are examples:

Case 1: In addition to the normal salary payment, the enterprise also accrued and actually paid 20000 yuan of the 2022 annual one-time bonus to employee A in December 2022. the annual one-time bonus of 20000 yuan is obtained by employee A based on his performance in the company for one year, so the annual one-time bonus period is 2022. If the annual one-time

bonus of 20000 yuan is actually paid in December 2022, then December 2022 is the payment period of the annual one-time bonus and the tax period of the annual one-time bonus. the tax declaration period of the annual one-time bonus of 20000 yuan is before the 15th of the next month, that is, before January 15, 2023, the enterprise needs to complete the individual income tax withholding for employee A's salary and annual one-time bonus. Employee A needs to complete the final settlement and payment of individual income tax from March 1 to June 30, 2023. At the time of final settlement and payment, the tax calculation method of the annual one-time bonus will be finally selected, and the prepaid tax will be adjusted to the paid-in tax.

Case 2: Some enterprises' annual one-time bonus are linked to their performance. the results of the performance appraisal will not be issued until the beginning of the next year. Instead, the annual one-time bonus cannot be issued to employees in time at the end of the year. Instead, they choose to be issued at the beginning of the next year and before the Spring Festival. For example, enterprises give employees B the salary in advance and the annual one-time bonus in December 2022. Only the salary is paid in the current month. the annual one-time bonus of 20000 yuan will be issued in January 2023. At this time, the period of the annual award still belongs to 2022, which does not change due to the time of payment. However, the period of payment and tax of the annual award will change to January 2023, and the tax declaration period of the 20000 yuan annual award will be before February 15, 2023. Since the annual one-time bonus is actually paid in 2023, employee B does not include the 20000 yuan in the comprehensive income when the individual income tax in 2022 is finally settled. the annual one-time bonus is included in the total income in 2023, and it is required to declare and pay tax during the final settlement period of 2023, from March 1 to June 30, 2024.

Case 3: In order to avoid the large loss of staff in the year before and after the year, some enterprises will choose to distribute the annual one-time bonus in batches. For example, by the end of 2022, the enterprise had withdrawn the annual award, and in January 2023, it actually paid 50% of the annual award of 20000 yuan to employee C, and the other 50% in July 2023. the two annual one-time bonus are issued in 2022. the annual one-time bonus are issued in January and July 2023, and the tax declaration period is before February 15, 2023 and August 15, 2023. According to the individual income tax policy, for the same taxpayer in a tax year, the tax calculation method of the annual one-time bonus is only allowed to be used once. the annual one-time bonus paid by the enterprise to employee C is divided into two payments. Only one of them can be taxed according to the annual one-time bonus at the time of final settlement in 2024, and the other one needs to be taxed together with the salary income in the month of payment.

From the above three cases, it can be seen that the recognition results of the annual one-time bonus are

different according to the different distribution methods and time. Enterprises need to plan the distribution method, amount and time in advance when distributing the annual one-time bonus, so as to minimize the tax costs of employees.

2.2.2 CORPORATE INCOME TAX

The enterprise income tax shall be collected annually, paid in advance by month or quarter, and settled at the end of the year. An enterprise shall, within 15 days from the end of a month or quarter, submit a tax return for prepaid enterprise income tax and pay the tax in advance to the competent tax authority. At the same time, within five months after the end of the year, the enterprise should complete the final settlement and payment work, submit the annual enterprise income tax return to the competent tax authority, calculate the enterprise income tax payable according to the taxable income of the year, and compare with the amount prepaid before, refund more and make up less, and settle the tax.

As for whether the annual one-time bonus paid by enterprises can be deducted before the enterprise income tax of the current year, the State Administration of Taxation issued a notice on the pre-tax deduction of enterprise wages and salaries, employee welfare expenses and other expenses in 2015, stipulating that all the annual wages and salaries actually paid by enterprises to employees before the end of the annual final settlement and payment are allowed to be deducted before the specified tax in the remittance year. This regulation needs to grasp two key points. Firstly, wages and salaries must have been accrued in the year of remittance and payment. Secondly, wages and salaries must have been actually paid to employees before the end of the annual settlement and payment. These two points must be met at the same time, so that wages and salaries can be deducted before the final settlement and payment of the annual tax, otherwise they can only be deducted in the next year.

In combination with the above three cases, the annual one-time bonus in Case 1 is accrued and actually distributed in December 2022. the final settlement of the current year has not yet started. the annual one-time bonus can be deducted before the enterprise income tax in 2022. In case 2, the annual one-time bonus is fully accrued and actually distributed in January 2023, and is also completed before the final settlement, which can be deducted before tax in 2022. In case 3, the annual one-time bonus will be distributed in January and July of 2023. the first distribution is before the final settlement in 2022, which can be deducted before tax. But the second distribution is in July 2023, which is obviously after the final settlement in 2022. Then, the second distribution of the whole year can not be deducted before tax in 2022, but can only be deducted before tax in 2023.

In practice, there is also the case that enterprises bear all or part of the annual one-time bonus individual income tax for employees as agreed in advance. In 2011, the State Administration of Taxation issued a notice on the calculation method of individual income tax for

employers to bear part of the annual one-time bonus tax for employees (Announcement of the State Administration of Taxation No. 28, 2011), clarifying the individual income tax for enterprises to bear the annual one-time bonus for employees, In fact, the enterprise has paid more labor and the employees have added more income, which should be part of the personal salary. When withholding the individual income tax, the enterprise should reduce the annual one-time bonus including tax to the taxable income. If it is included in the salary after the tax is recalculated, it can be deducted before the enterprise income tax. If the individual income tax borne by the enterprise for the employees is not included in the salary, but separately included in the

current profit and loss, Pre-tax deduction of enterprise income tax is not allowed.

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Business Report for Leadtek's Senior Management Team

Jianbo Li

Zibo Vocational Institute, Zibo 255000, Shandong, China

Abstract: The Leadtek Corporation is a Taiwanese company which sells computer components across the country, as well as overseas. In the start of 2000s, there was a dramatical economic growing and the current IT system of the company could not operate with constantly increasing requests from customers. So, the Leadtek Corporation made the decision to replace a current legacy system to ERP system from Oracle, version 11i.

Keywords: Dramatical economic, Testing environment, Oracle ERP Cloud system.

1. INTRODUCTION

The ERP system is a set of integrated applications that support all the main aspects of the management activities of enterprise in a single information space, such as the planning of resources which include financial, human and material resources to produce goods or/and services, the operational management including supply chain and contract management, all types of accounting and result analysis of economic activities (Klaus, 2000). [1]

Successful implementation of ERP system provides significant advantages, including reducing the number of errors in the enterprise, greater speed and efficiency of access to information. Moreover, properly organized access to data will help managers quickly navigate it in any situation occurring in the enterprise, and increase the likelihood of making the right decision by promptly informing about the problem and its precise definition. [2]

ERP replaces the old disparate computer systems for finance, personnel management, production control, logistics, warehouse in one an unified system consisting of software modules that repeat the functionality of old systems (Netsuite, 2012). [3] Classical ERP-systems belong to the category of "heavy" software products, which require a fairly long tuning, in order to start using them (Mishra, 2009). the choice of ERP-system, acquisition and implementation, as a rule, require careful planning in the framework of a long-term project with the participation of a partner company or a consultant.

It should be noted that the implementation of the ERP system is one of the most important projects, which can significantly affect the entire activity of the company, and therefore mistakes in the implementation of enterprise management systems and business processes are highly undesirable (Seo, 2013). [4]

Leadtek Corporation is a Taiwan based company which operate over the country and overseas. the Leadtek

Corporation is a technology company that deals with components of computer and includes more than 2000 employees and they have more than 100 industrial customers.

Because of rapidly changed Taiwanese economy, the Leadtek Corporation became one of the world leader in the market in its industry. In the middle of 1990, the legacy system ceased to cope with the flow of information and grew in functionality. After a detailed study of legacy system, the company decided to go for an ERP system, as a vendor provider was selected Oracle, Version 11i. According to the plan of consultant, the implementation of ERP system should start from main and largest division of the company and gradually rolled out into smaller divisions.

The project team has been completed the plan for 14 months and implemented it in the largest division. However, ERP system did not match company's requirements and needs and after 2 weeks, they started to work in both systems: legacy and ERP systems. After 2 years, the Leadtek Corporation stopped this project because of its failure.

This business report analyses the core reasons of problems and its consequences on the implementation of Oracle ERP system Version 11i at the Leadtek Corporation. Moreover, this report provides recommendations for future ERP implementation project in this company.

2. THE MAIN PROBLEMS OF ERP SYSTEM IMPLEMENTATION AT LEADTEK CORPORATION

This part of business report covers the main problems associated with ERP system implementation which were identified at Leadtek Corporation and recommendation how to avoid it. This section is divided into three subsections such organisational issues, project management and system implementation.

2.1 ORGANISATIONAL ISSUES IN COMPANY'S ACTIVITIES

Organizational reasons are the reasons that are related to the fact that the project will cause such changes in the structure and business processes of the campaign that offset the planned benefits (Almgren & Bach, 2014). These reasons include misunderstanding or failure of strategy, inadequate system selection, low level of support by top management, etc.

In case of Leadtek Corporation, one of the main reasons of ERP system failure is lack of appropriate top management supporting, inadequate system selection and inadequate consultant selection. Consequently, cost

and time of the project significantly increased. Because of this reason the company was faced with loss of productivity during the project and it led to unclear project goals and expectations.

The choice of the system is a multicriteria task. The assignment of objective criteria, by which a particular system should be selected, is directly related to the quality and completeness of the elaboration of all stages of the selection chain. As can be seen from Leadtek Corporation case study, the vendor selection and system selection were planned not accurately without detailed examination of internal business processes and future plans of the company. Virtually all the objective considerations that guide the choice of the system which include functionality, system cost and total cost of ownership, development prospects, support and integration, technical characteristics of the system are displayed in the planning stages. With careful study of all stages, the choice of the system ceases to be a problem.

Moreover, as can be seen from Leadtek Corporation case, the company decided to hire the same ERP consultant for the analysis of business needs and requirements and for implementation phases. Also, this consultant did not have appropriate experience in the implementation of ERP system, especially for such a big project. Consequently, there were bad decision making and not appropriate planning. For such big companies as Leadtek Corporation, there is a need to have a consultant with extensive knowledge of technology itself and knowledge in logistic, finance, human resource management, etc. So, a consultant should know the system from both sides. Also, for successful implementation, the company can hire a consultant who is specified for the ERP provider and know the system thoroughly.

2.2 PROJECT MANAGEMENT

The project management group issues include identified problems at Leadtek Corporation and covers lack of clear expectations and goals, lack of a common vision, unrealistic budget, inadequate use of resources, unrealistic expectations of timing, lack of regular feedback on the project and meetings.

The clearly stated goal of the project is one of the main necessary conditions for the beginning of the entire implementation project. It is because of the uncertainty of the objectives of the implementation or even the absence of such that a significant number of implementation projects ended in failure or an uncertain outcome. The objectives of the project should be fixed in quantitative and financial terms. A typical error of the management is to start implementing the project with a single desire to start the project, and the results should be evaluated already as it moves.

In the Leadtek Corporation is also clearly seen resistance of employees and lack of employees with proper knowledge who participate in the project. When implementing corporate information systems, in most cases there is active resistance of employees in the field, which is a serious obstacle for consultants and is quite

capable of disrupting or significantly delaying the implementation project (Zbib, et al., 2006).

The managers of the enterprise, who decided to automate business, in such cases should in every way help the responsible group of specialists implementing the information system to conduct explanatory work with the staff, including:

To form a firm conviction among the company's employees of the necessity and inevitability of implementation;

Regularly inform staff about the status and progress of the implementation project;

Identify the instigator of resistance, find an individual approach to him, neutralize his efforts for sabotage or as a radical way: fire him.

2.3 SYSTEM IMPLEMENTATION

In the Leadtek Corporation, in the step of implementation, there are two main problems namely lack of testing and appropriate staff training. One of the indicators of the success of the project is the "alienability" of it from outside consultants, that is, how easy it is for every employee of the company from the CEO to the assistant manager after formal completion of the project to be able to cope with the system without outside help. Therefore, managers should include an instructor in the project team to train users for a future solution to the new functionality.

The main goal of the prototype step is to check the system for completeness and how it fits to requirements of the company. As can be seen from Leadtek Corporation case, no testing was performed. It is impossible to see the true results of the changes made to the ERP solution without testing it properly at each level. The lack of an active load of the testing environment will not allow a company to see the impact of the real environment and the changes they have made. Thus, the system should be tested at each level.

Moreover, according to a consultant, there was a decision to implement the system in the largest division of Leadtek Corporation and only after successful implementation to rollout to the smaller divisions. As a solution to this problem, it is better to implement the system into the smallest division with a small number of business operations and gradually expand functionality in bigger divisions.

Excessive change of business processes for implementation is another problem in the enterprise. Adjusting the internal processes of the customer company to the capabilities or requirements of the system, and not vice versa. Quite often the company that implements the ERP-system either agrees to re-engineer all business processes and their submission to the requirements of the basic functionality of the chosen system, or insists on maintaining the established practice of work and, accordingly, on the cardinal reorganization of the chosen system. In the first case, there is a great risk that the system created based on the cardinal reorganization of business processes will not be used at all. In the second case, the resulting system, due

to modifications and processing, loses its reliability (Seo, 2013).

3. RECOMMENDATIONS

The implementation of a management automation system, like any serious transformation in an enterprise, is a complex and often painful process. But the positive effect of being competent and successful in various aspects of implementation undoubtedly justifies the resources and efforts aimed at achieving it. Below there are a few key recommendations, compliance with which, in addition to the classical rules of implementation in the methodology of implementing corporate information systems, will make the project successful.

Move to Cloud ERP from Oracle, Release 13: Local enterprise resource planning systems require large initial cash infusions to purchase equipment and deploy IT infrastructure. Moreover, such decisions continue to "pull" the funds in the process of exploitation: the money goes to manage and maintain the operability of the hardware and software parts. For cloud ERP initial investment, as a rule, much less, because in this case company does not have to buy necessary equipment (Tambovcevs, 2013). the maintenance of the IT infrastructure falls entirely on the shoulders of the supplier: it monitors the functioning of the systems and is responsible for the safety of company's data. This approach allows to free up the resources of the company and direct them to the development and growth of business (Rajesh, 2011). the implementation of Oracle ERP Cloud will allow the Leadtek Corporation to save money and significantly decrease time for implementation. Moreover, the company will have real time information from a single platform, efficient and modern tools for management, easy communication, advanced analytics tools, etc.

ERP Cloud allows companies to use a unique reporting platform that is flexibly integrated and integrated with a multidimensional model of management information and performance indicators that extracts and consolidates data directly from the general ledger and all operating windows, provides mobile access from anywhere where an employee is located.

Thus, it is always possible to obtain in real time the actual management and financial information from a single source, to monitor the basic indicators of profitability, rate of generation of income, productivity, use of capital, etc., without waiting for the end of the month. Moreover, in many solutions, in particular Oracle ERP Cloud, a wide range of controls and compliance policies are implemented, which are built directly into business processes. Special analytics will allow at Leadtek Corporation in real time to identify inconsistencies and correct them.

Provide the project with resources. Assessing the necessary resources is not an easy task, and yet at the stage of planning it is important to understand what budget is considered acceptable for the development of management technologies and the introduction of an

automated system. If the desired result is accurately determined, then it is possible to calculate the time needed to achieve it and the budget. Management of human resources of the project involves recording the time spent by performers. the account of actually spent time is necessary not only for adequate payment of work of executors, but also for a correct estimation of expenses for realization of the project.

Split the project into stages. the whole scope of works within the project implementation should be divided into separate, independent stages, fixing the expected result and the time of its achievement for each of these stages (Sadzadehrafiei & Chofreh, 2013). Company can proceed to the next stage only after the following conditions are met:

the project team has developed a unified understanding of the results of the phase.

This approach allows the company to control the risks of the project, moving forward to the intended goal.

Communication. Communication should be organized in all levels in organization. It should include communication between high level management and provider, top manager and project team, as well as the communication between team and company's employees.

Implementation of the ERP-system is a very difficult and time-consuming process, requiring effort and constant attention to this process by the company's top executives. In the most cases, the company will have to change the usual stereotypes of many employees of the company. If the enterprise resource planning system is implemented, the effect can exceed all expectations, and the company will begin to work as a well-established mechanism.

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The Implementation Path of Labor Education in Vocational Colleges from the Perspective of Five Education Simultaneously

Li Xuexiang

Zibo Vocational Institute, Zibo 255000, Shandong, China

Abstract: As one of the most basic contents of the education concept of cultivating morality and cultivating talents, labor education has always been the most vulnerable to being weakened by higher education, softened by family education, and even weakened by social education. In response to this phenomenon, universities need to attach importance to the educational foundation of "five educations" in the implementation of the educational task of cultivating morality and cultivating talents. They should pay attention to the comprehensive education of morality, intelligence, physical fitness, aesthetics, and labor, and guide students to participate in practice and work hard to form their own labor values, truly reflecting the labor education effect of cultivating morality, strengthening physical fitness, and cultivating beauty through labor. This article analyzes the implementation path of labor education in vocational colleges from the perspective of "simultaneous development of five educations", in order to help vocational college students form correct labor values.

Keywords: Five educations should be carried out simultaneously, Vocational colleges, Labor education.

1. THE SPECIAL SIGNIFICANCE OF LABOR EDUCATION IN THE NEW ERA BACKGROUND

In the journey of realizing the Chinese Dream of the great rejuvenation of the Chinese nation, young people will always be the main force on the way forward and the backbone of achieving the great rejuvenation of the Chinese nation. And the Chinese Dream is not something that can be easily achieved, it requires generations of continuous efforts to achieve. Among them, the personal qualities and comprehensive abilities of young people and college students are particularly crucial. [1] And education for them is not only about skills and conduct, but also requires labor education. It can be said that in the educational philosophy of cultivating virtue and cultivating people, labor education is the foundation and the key that cannot be ignored.

Contemporary college students generally have a weak sense of labor, a lack of labor concepts, and a weakened ability to work. Whether it is college students or vocational college students, their labor education has been weakened, and they do not have the understanding of labor strength, labor aesthetics, labor intelligence, and labor morality. This is actually true at the level of vocational college education. [2-3] You should know

that all the beauty in the world needs to be achieved through honest labor, all the difficulties in development need to be solved through the labor of cities, and all the brilliance created is cast by labor. On the thorny path of realizing the great rejuvenation of the Chinese nation, labor is the fundamental and the foundation for realizing the dream of a strong country and rejuvenation. [4] Vocational colleges, as the cradle of cultivating skilled and applied talents, if they neglect labor education, promote the glory and glory of labor in education, and ignore the dissemination of labor values, the overall educational value will be greatly reduced. Vocational colleges should emphasize labor education and incorporate it into the process of cultivating professional talents, in order to meet the strict requirements of cultivating socialist builders and successors, to enhance the labor spirit of contemporary vocational college students, enhance their labor skills, and help them form the correct labor value orientation. [5]

2. THE SIGNIFICANCE OF THE RESEARCH ON THE IMPLEMENTATION PATH OF LABOR EDUCATION IN VOCATIONAL COLLEGES FROM THE PERSPECTIVE OF "SIMULTANEOUS DEVELOPMENT OF FIVE EDUCATIONS"

For the vast majority of vocational colleges in China, promoting labor education is one thing, and truly implementing it is another. Due to the lack of mention of labor education in the past and the fact that many vocational colleges have not fully implemented it, there is a significant gap between educational theory and practice. the lack of theoretical foundation combined with practical shortcomings has resulted in many vocational colleges not forming a complete labor education system. In addition, some teachers themselves have ideological and conceptual biases towards labor education, and students lack the enthusiasm for labor. They lack the spirit of perseverance and hard work, and are unwilling to participate in arranged labor practices, resulting in low labor quality. Therefore, before exploring feasible paths for labor education practice, it is necessary to first make teachers and students understand the significance of labor education, Building a targeted labor education system based on this.

2.1 THEORETICAL VALUE

For vocational colleges, building a labor education system is the foundation for achieving the development of labor education. Under the education pattern of combining moral, intellectual, physical, aesthetic, and labor education in the new era, the development of labor

education can solve many contradictions and problems in vocational college education, and truly improve vocational colleges.

2.1 Theoretical value

For vocational colleges, building a labor education system is the foundation for implementing labor education. Under the education pattern of combining morality, intelligence, physical fitness, aesthetics, and labor in the new era, the implementation of labor education can solve many contradictions and problems in vocational college education, truly enhance the labor consciousness of vocational college students, cultivate their labor spirit, and enable them to master labor skills. To help vocational colleges truly form their own path of labor education practice.

2.2 PRACTICAL SIGNIFICANCE

Carrying out labor education in vocational colleges helps to form an overall atmosphere of advocating and loving labor, which is a powerful energy for implementing the central spirit and realizing the Chinese Dream. It is a feasible plan to improve the quality of talent cultivation based on the practice of the "Five Education Simultaneously" education reform, and is the key to truly reflecting the role and value of vocational colleges in cultivating technical and skilled talents. At the same time, promoting the development of labor education can also help vocational college students love labor, understand and establish the value concept of labor creating wealth, improve their labor literacy, and truly achieve the goal of comprehensive development of students' personal morality, intelligence, physical fitness, aesthetics, and labor.

3. THE IMPLEMENTATION PATH OF LABOR EDUCATION IN HIGHER VOCATIONAL COLLEGES FROM THE PERSPECTIVE OF COMBINING FIVE EDUCATIONS

3.1 OPTIMIZING THE TOP-LEVEL DESIGN OF LABOR EDUCATION

Many vocational colleges have a biased understanding of labor education. Labor education should not be a simple combination of national, local, and school-based courses, but should aim to cultivate morality and integrate resources from national, local, and school-based courses. Only by starting with basic courses, expanded courses, and exploratory courses can labor education truly be implemented, To truly achieve the educational infiltration of labor consciousness. In the basic curriculum, the main focus is to cultivate students' labor awareness. In the expansion curriculum, this mainly tends to cultivate students' interest in learning. In the exploration curriculum, practical and experiential education of labor is considered, and the proportion of teaching is formulated. Daily labor, production labor, and service labor are combined to elevate the curriculum of labor education, Highlighting the educational value and significance of labor education in the perspective of "simultaneous development of five educations".

3.2 IMPROVE THE CURRICULUM SYSTEM OF LABOR EDUCATION

Labor education, as one of the educational contents under the current perspective of "simultaneous development of the five educations", should be combined with educational concepts such as morality, intelligence, physical fitness, and aesthetics to achieve the value of comprehensive education. For vocational colleges, carrying out labor education itself should be an important link that cannot be ignored in comprehensive education. It is an important way to implement the education policy in the new era, highlight the spirit of the National Education Conference, and a key measure to achieve the task and goal of moral education. Labor education should be combined with moral education, intellectual education, physical education, and aesthetic education to truly achieve the "simultaneous development of the five educations". Therefore, in vocational colleges, the curriculum system of labor education needs to be continuously improved, targeted talent cultivation plans and clear labor education goals should be established, labor education should be implemented as a compulsory course in teaching, and strict control should be exercised in class hours. Whether it is theoretical learning or practical training of labor education, class hours should not be reduced. At the same time, it is necessary to design compulsory courses, professional courses, and public foundations

3.3 PROMOTING THE REFORM OF LABOR EDUCATION AND TEACHING

For vocational colleges, in the process of vocational education, it is necessary to have both the attributes of basic education and the characteristics of vocational education. Carrying out labor education in vocational colleges is not only to promote students' comprehensive development, but also to use labor education to cultivate students' professional skills and improve the quality of their own education. Therefore, vocational colleges must attach great importance to the development of labor education, adhere to continuous innovation and reform, and ensure the vitality of labor education. Vocational colleges can arrange daily labor, production labor, and service labor in three forms of labor education, and build a reasonable labor education system around the three points. the daily life labor mainly takes the scope of students' daily activities as the carrier, regulates their labor behavior, formulates labor standards and behavior evaluation standards, strengthens daily labor education, and for students' production labor, it should be based on the professional characteristics of vocational colleges, combined with internal and external school and enterprise internship training standards, and integrated with safety protection, professional goal construction, and assessment and evaluation system. the final service labor education can rely on the characteristics of the discipline and profession. Vocational colleges take the lead in building various innovation platforms, social practice platforms, and professional service platforms, cultivating and improving students' public service awareness, allowing them to develop a sense of practical work and prosperity,

and truly have a personal consciousness of serving society and the people.

3.4 ESTABLISH AND IMPROVE THE EVALUATION AND INCENTIVE MECHANISM FOR LABOR EDUCATION

After incorporating labor education into the talent cultivation system, vocational colleges should immediately establish and improve corresponding evaluation standards and incentive mechanisms. Labor is the most glorious, but how to honor is not verbal praise, but the most practical evaluation standards that can truly, objectively, and scientifically reflect the labor value, labor quality, and labor skills of vocational college students. Simultaneously establishing incentive mechanisms can better strengthen the value of labor education and optimize the effectiveness of labor education. Whether it is the establishment of labor skills competitions, labor practice innovation and other activities or achievements, they are all affirming the value of labor and bringing positive impacts and impacts to students. By rewarding or praising, students are willing to participate, teachers actively share, and teachers and students work together to innovate.

3.5 EMPHASIS ON THE CULTIVATION OF LABOR EDUCATION BEHAVIOR

Labor education combines theory with practice, and practice is the key. Teachers are an important influencing factor in the implementation of labor education practice. Vocational colleges should build a strong teaching team in the field of labor education, and improve the labor awareness, labor concept, and labor ability of the teaching team through training. At the same time, it should be emphasized that labor is not brute force or hard work, but rather to master technology, learn the use of labor tools, and master the use of mechanical equipment. Only in this way can the value of labor and the influence of labor education be truly expanded, truly affecting students and enabling them to develop labor habits. At the same time, vocational colleges should also strengthen the connection with students' parents, play the role of families in promoting and influencing labor education, and hand in hand teach students survival and life skills. Help students develop

labor education behaviors. Finally, society also needs active support to leverage the influence of education and establish labor education

5. CONCLUSIONS

In short, the implementation of labor education in vocational colleges should be distinguished from intellectual education, highlighting its practical characteristics. In labor education, various vocational colleges play a leading role, while also requiring support and cooperation from families and society. Only when the three form a joint force can the effectiveness of education be demonstrated. Of course, in order to achieve the educational function of labor education, it is even more necessary for students to exert their subjective initiative and stimulate their internal motivation.

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Research On the Legalization of The Division of Powers Between the Central and Local Governments

Lu Peng

Zibo Vocational Institute, Zibo 255000, Shandong, China

Abstract: The main problems in the vertical power allocation between Chinese governments are the administrative allocation of powers between the central and local governments, the unclear division of powers, and the unequal distribution of powers and expenditure responsibilities. The division of powers between the central and local governments in China should aim at legalization, clearly dividing the scope of powers between the central and local governments, making powers and expenditure responsibilities relative, and initially constructing an institutionalized division mechanism of powers between the central and local governments.

Keywords: Central and local, powers or authority of office, Expenditure responsibility

1. FOREWORD

In such a large and complex country as China, the relationship between the central and local governments fundamentally affects the country's political stability, economic development, and sustainable development of national capabilities. With the rapid development of China's economy and the increasingly prominent bottleneck of political reform, the relationship between the central and local governments is becoming increasingly serious, and its future trend is eye-catching. In this context, carefully examining the reality of the relationship between the central and local governments and seeking solutions to the problems is of great significance to the realization of the modernization goal and the smooth rise of the country [1]. As some scholars have pointed out, if there is no consensus on relying on laws and systems to build central and local relations, there will be no institutionalized and stable central and local relations, which will not only damage the authority of the central government, but also seriously affect the enthusiasm of local construction, thereby affecting the overall situation of national construction [2].

According to common sense in life, the central government under a unitary system should have higher political authority and decision-making power than the central government under a federal system. However, such a judgment is difficult to verify in current observations of China's central and local relations. For example, why are frequent coal mine safety incidents repeatedly prohibited? "One important reason that is often overlooked is that local governments do not strictly implement relevant national laws and policies. For example, in July 2006, Li Yizhong, Director of the

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State Administration of Work Safety, clearly stated at the work safety situation report meeting held in Chengdu, 'The State Council.. has a series of policies and measures on work safety, many of which still remain in oral form, documents, and meetings, and have not been truly implemented "To be implemented in counties, townships, and enterprises. " During the "Two Sessions" in 2007, Yang Zhifu, a member of the National Committee of the Chinese People's Political Consultative Conference, relayed a slip to Premier Wen Jiabao: "Villages cheat townships, townships cheat counties, and they cheat the State Council all the way down. the State Council issues documents and reads them down one layer at a time. After reading them, they enter a restaurant, but the documents are not honored at all. " This slip exaggerated and vividly presents the behavior of some officials and the current situation of the failure of central government orders. "There are policies at the top and countermeasures at the bottom. " the central authority has been seriously challenged by local governments, which has become a living reality. It can be said that in recent years, prominent environmental pollution issues around the country, continuous land acquisition and demolition incidents, soaring housing prices, serious corruption among some leading cadres, and inadequate farmland protection have all been closely related to this phenomenon [3].

So, what makes the central government of a widely regarded as a powerful unitary power seem to have lost its former authority and decision-making power? As early as during the 12th Meeting of the Standing Committee of the 11th National People's Congress, Wu Xiaoling, Vice Chairman of the Finance and Economic Commission of the National People's Congress, stated that if the powers and financial powers of the central and local governments are not divided more symmetrically, and local finance relies too much on land transfer income, it is difficult to solve problems such as high housing prices. One of the root causes lies in the unclear division of authority between the central and local authorities, and the legal ambiguity between what the central and local authorities govern. the first paragraph of Article 5 of the Chinese Constitution stipulates: "The People's Republic of China implements the rule of law and builds a socialist country ruled by law. ", Article 3.4 of the Constitution clearly stipulates: "The division of powers between the central and local state organs shall follow the principle of giving full play to the initiative and enthusiasm of the local authorities under the unified

leadership of the central government. " Although Article 110, paragraph 2 of the Chinese Constitution stipulates that "Local people's governments at all levels are responsible for and report on their work to the next higher level of national administrative organs. Local people's governments at all levels throughout the country are national administrative organs under the unified leadership of the State Council, and are subject to the State Council. " However, at present, China's Constitution and laws make almost no distinction between the respective powers of the central and local governments, and their degree of legalization is very low. Thus, a paradox arises: the central government feels that it does not have sufficient power to control local areas, as its power is divided and modified; At the same time, despite the full flexibility of local governments, due to the lack of statutory authorization, the actual power held by them is in danger of being withdrawn at any time by the central government, and local governments are also deeply aware of the lack of power. This has led to the paradox of "not enough concentration, not enough dispersion, " as Deng Xiaoping said. This proposition is a good answer to Zheng Yongnian's puzzlement that "everyone knows that power has been lost, but they don't know where it has gone": power loss is in the endless process of coping, adapting, and playing games between the central and local governments. This inevitably leads to a huge waste of public power resources. This is the natural result of the unclear division of powers between the central and local governments, and it also indicates that China is already on the eve of the normative decentralization of powers between governments [4].

Therefore, the legalization of central and local powers has become an important aspect of comprehensively deepening reform. the so-called authority refers to the power to manage affairs. In a broad sense, it includes legislative power, administrative power, and judicial power. This article is based on the study of administrative powers. Administrative power, also known as government power, refers to the responsibility and power of a level 1 government to engage in certain social and economic affairs, which is the unity of responsibility and power. Compared to authority, administrative power emphasizes the attribute of government performing public service functions more. Due to their similar meanings, this article will not discuss them in detail. the "Decision of the Central Committee of the Communist Party of China on Several Major Issues Concerning Comprehensively Deepening Reform" of the Third Plenary Session of the 18th Central Committee states that: "Establish a system that matches the powers and responsibilities of the central government. Moderately strengthen the powers and responsibilities of the central government, with national defense, diplomacy, national security, and unified market rules and management related to the country serving as the central authority. Part of social security, construction and maintenance of major cross regional projects, etc. serving as the common authority of the

central and local governments, gradually straighten out the relationship between powers. Regional public services serve as the local authority. the central and local governments assume corresponding responsibilities according to the division of powers. " "Share responsibility for expenses. " In 2016, the State Council's Guiding Opinions on Promoting the Reform of the Division of Financial Powers and Expenditure Responsibilities between the Central and Local Governments took the reform of financial powers and expenditure responsibilities as a breakthrough in the reform of central and local financial powers. the relevant person in charge of the Ministry of Finance explained that "the division of powers between governments not only involves the division of administrative power, but also involves broad public service departments such as legislation and justice, which is a concept of 'great powers'. China needs a process to improve the socialist market economic system, accelerate the transformation of government functions, and promote the rule of law. the conditions for comprehensively promoting the reform of the division of powers and expenditure responsibilities in the short term are not yet mature. " It is now necessary to theoretically sort out the existing problems in the central government's administrative power and propose solutions in order to attract valuable insights.

2. THE CURRENT SITUATION OF THE DIVISION OF POWERS BETWEEN THE CENTRAL AND LOCAL GOVERNMENTS

2.1 THE DIVISION OF POWERS LACKS LEGAL NORMS AND IS DOMINATED BY ADMINISTRATIVE DECENTRALIZATION

Admittedly, in the Constitution, the Organic Law of Local People's Congresses and Local People's Governments at All Levels, and the Law on Regional National Autonomy, there are certain provisions regarding the functions and powers of the central and local governments. However, the provisions of the Constitution are too principled and lack the support of corresponding supporting regulations. In fact, the Constitution only stipulates the organizational form of the central and local governments, establishes the main principles for the division of powers between the central and local governments, and does not provide specific and explicit provisions for the division of powers between the central and local governments. In addition, although the Constitution stipulates the general powers of the State Council, there are no clear provisions on which powers are exclusive to the central government, which powers are exclusive to local governments, which powers are shared by the central and local governments, and how to share them. They should not be based on bargaining between the central and local governments over economic and political interests, but rather on institutionalized power sharing [5]. In practice, intergovernmental relations are often handled in the form of documents, lacking the necessary legal authority and binding force, which can easily lead to frequent delegation of powers. There are certain

contingencies and arbitrariness in the arrangement of powers in some fields. the main form of power adjustment between the central and local governments is still administrative decentralization. There are three characteristics of administrative decentralization: first, non-standard decentralization, that is, decentralization based on policies rather than laws. the second is unequal decentralization, which means that decentralization is carried out in a selective, focused and step-by-step manner based on specific circumstances, and does not treat all localities equally. This feature can be clearly seen from the gradient promotion of the opening up policy, the selection and establishment of cities with separate plans, the implementation of different financial contracting systems in different regions, and the limitation of the amount of approval of fixed assets investment projects in various regions. the third is that the delegated authority can be withdrawn at any time. the power adjustment has not fundamentally broken away from the vicious cycle of decentralization and higher income under the planned system. Frequent power collection and decentralization, sometimes under hierarchical management, sometimes highly centralized, have resulted in blurred spatial and temporal local authorities and intermittent local authorities. This is an important reason for the formation of short-term local government behavior, "there are policies above, there are countermeasures below" and other issues. Increased gaming opportunities and negotiation costs among governments at all levels, and insufficient predictability and stability of the system.

2.2 MANY RESPONSIBILITIES ARE NOT CLEARLY DIVIDED

Article 89 of the Chinese Constitution stipulates that the State Council has the power to "lead and manage economic work and urban and rural construction", "lead and manage education, science, culture, health, sports, and family planning work", "lead and manage civil affairs, public security, judicial administration, and supervision work", and "lead and manage ethnic affairs.". Meanwhile, Article 107 stipulates the functions and powers of local governments as follows: "Local people's governments at or above the county level shall, in accordance with the limits of authority prescribed by law, manage the economic, educational, scientific, cultural, health, sports, urban and rural construction, and financial, civil affairs, public security, ethnic affairs, judicial administration, supervision, family planning, and other administrative work within their respective administrative areas. " Article 59 stipulates that local people's governments at or above the county level have the power to "manage the economic, educational, scientific, cultural, health, sports, environmental and resource protection, urban and rural construction, and financial, civil affairs, public security, ethnic affairs, judicial administration, supervision, family planning, and other administrative work within their respective administrative areas. ". It is not difficult to see that the current Constitution and laws have almost the same provisions on the functions and powers of the central

and local governments, and there is no legal division of the functions and powers of the central and local governments. Except for external affairs and national defense construction, which belong to the central authority, there is no obvious difference in the responsibilities of governments at all levels. the powers owned by local governments are almost all extensions or refinements of the central government's powers, which are "generally coarse from top to bottom", and the central and local responsibilities are severely isomorphic. the isomorphism of responsibilities has led to two consequences. One is that the powers of governments at all levels overlap severely with each other and lack independence, resulting in higher level governments being able to exercise the powers of lower level governments beyond their authority and failing to meet the basic requirements of exercising their powers in accordance with the law. When governments at all levels exercise their functions and powers, offside and vacancy phenomena exist simultaneously. the second is the dislocation and ambiguity of central and local affairs, with the affairs of higher levels often becoming the natural affairs of lower levels, resulting in many public goods and services that should be borne by the central government being borne by local governments, leading to serious deficiencies and imbalances in the provision of these public goods and services. To sum up, there are too many issues jointly managed by multi-level governments, which can easily lead to "several monks carrying water", unclear power, unclear responsibilities, and low efficiency.

2.3 UNEQUAL POWERS AND EXPENDITURE RESPONSIBILITIES

Since the tax sharing system in 1994, there has been no significant change in the proportion of local government financial expenditure to the overall financial expenditure, which has remained at a level of around 70%. However, the proportion of local government financial revenue to the overall financial revenue has decreased year by year, from 78% in 1993 to 47.7% in 2005. In other words, the spending tasks of local governments far exceed their own income capacity. This is particularly prominent in compulsory education. As a national public product, central and provincial governments have significantly insufficient spending on the development of compulsory education. Provincial and higher finance spends very little on rural compulsory education, and the investment in rural compulsory education is basically borne by township governments and farmers. the weakest level of finance bears the heaviest responsibility for developing rural compulsory education. Due to the lack of a clear definition of the powers that governments at all levels should assume at the legal level, it is easy for higher level governments to delegate their powers while collecting financial resources. Such a delegation is not only a delegation of responsibility, but also a delegation of financial and social risks, "Central finance is booming, provincial finance is jubilant, municipal finance is stable and secure, county finance cries for its

father and cries for its mother, and township finance is polished and polished. " the practical consequences are that grassroots governments are "willing but unable to provide basic public services such as education, medical care, social security, and community security, resulting in the accumulation of social contradictions and the occurrence of mass incidents. This has actually led to the separation of "responsibility" and "power", and the separation of spending responsibilities and spending orders. Instructions that go straight to the end will also be stacked up in political performance competitions, causing untold suffering for grassroots governments. In such a system where power and responsibility are not equal due to the lack of the rule of law, it often occurs that "the central government treats guests and local governments pay bills"[6].

3. THE LEGALIZATION PATH OF THE DIVISION OF POWERS BETWEEN CENTRAL AND LOCAL GOVERNMENTS

3.1 REGULATE THE DIVISION OF POWERS BETWEEN CENTRAL AND LOCAL GOVERNMENTS IN A LEGAL MANNER

From the experience of relevant countries in the world, whether it is a federal system or a unitary system, western developed countries have adopted constitutions and relevant laws to clearly delineate the scope of powers of central and local governments. the size and performance of the powers of governments at all levels are governed by the Constitution or other laws. Even if there are shared powers between governments, there is a clear division of labor in legal form, which has a good effect on the effective exercise of responsibilities by governments at all levels and the coordinated operation of intergovernmental financial relations. the State Council's Guiding Opinions on Promoting the Reform of the Division of Financial Powers and Expenditure Responsibilities between the Central and Local Governments mentioned that the basic norms for the division of financial powers and expenditure responsibilities between the central and local governments should be stipulated in the form of laws and administrative regulations, and the relevant systems for the division of financial powers and expenditure responsibilities between local governments at all levels should be stipulated in the form of local regulations and government rules, Gradually realize the legalization and standardization of the division of fiscal powers and expenditure responsibilities between governments, allow administrative power to operate within the framework of laws and systems, and accelerate the promotion of governing the country and administering affairs according to law. In the future, it may be considered to formulate the "Law on the Relationship between the Central and Local Authorities", which clearly and specifically stipulates the scope of authority of the central and local governments, stipulates the legal procedures for changes in the authority of the central and local governments, and establishes a mechanism for resolving disputes between the central and local authorities. Maintain the relative stability of the

relationship between the central and local governments, prevent blindness and arbitrariness, and form a new type of relationship between rights and obligations between the central and local governments based on the rule of law.

3.2 IMPROVE THE LEGAL SYSTEM FOR THE DIVISION OF GOVERNMENT POWERS

Looking back on history, Mr. Sun Yat-sen clearly stated in the "National Government's Outline for the Establishment of the People's Republic of China": "The central and provincial authorities adopt a system of equal powers. All matters that have the nature of national unity shall be attributed to the central government, and those that have the nature of adjusting measures to local conditions shall be attributed to the local government. There is no bias towards centralized or local decentralization. " "The central government has the natural power of the central government, including military power, diplomacy, transportation, monetary system, and customs duties. Local governments have the natural power of the local government, and the scope of autonomy is also. If it is the power of the central government, the local government cannot take it; if it is the power of the local government, the central government cannot replace it. There is inherent national and local politics, and there is really no need for decentralization and centralization. " "China Social Science Press, 2008 edition, page 170. " the 1949 Common Programme of the Chinese People's Political Consultative Conference, which has the nature of a provisional constitution, stipulates that, "The division of functions and powers between the central and local people's governments should be stipulated by the Central People's Government Commission in accordance with the nature of various affairs, so as to facilitate both national unity and adaptation to local conditions. " In 2016, the State Council proposed the Guiding Opinions on Promoting the Reform of the Division of Financial Powers and Expenditure Responsibilities between the Central and Local Governments, reflecting national sovereignty the central government is responsible for maintaining a unified market and benefiting from basic public services that cover the whole country, while local governments are responsible for regional basic public services, and the central and local governments are jointly responsible for basic public services that span different provinces (districts, cities). Specifically, it is divided into the following aspects:

Moderately strengthen the central government's financial authority. Adhere to the orientation of inclusive, basic, and equitable basic public services, and strengthen the central government's financial authority in ensuring national security, maintaining a unified national market, reflecting social fairness and justice, and promoting coordinated regional development. Strengthen the central government's financial authority to fulfill its responsibilities, and in principle, the central government directly exercises its financial authority. "If it is necessary to entrust local governments with the

exercise of the central government's financial authority, it shall be reported to the Party Central Committee and the State Council for approval, and the relevant functional departments shall entrust local governments with the exercise of financial authority, and corresponding laws and regulations shall be formulated to clarify it. ". With respect to the financial powers entrusted to the local authorities by the central government, the entrusted local authorities shall, within the scope of the entrustment, exercise their functions and powers in the name of the entrusting unit, bear corresponding legal responsibilities, and accept the supervision of the entrusting unit. Basic public services such as national defense, diplomacy, national security, entry and exit management, national defense highways, border river and lake governance, prevention and control of major infectious diseases nationwide, national major channels, and the use and protection of national strategic natural resources should be gradually identified or designated as the financial authority of the central government.

Ensure that local governments perform their financial powers. Strengthen the responsibilities of local governments in public service and social management. the provision of more convenient and effective basic public services directly facing the grass-roots level, with a large amount and a wide range, closely related to local residents, and provided by the local government will be identified as local financial authority, giving local governments full autonomy, ensuring the performance of local financial authority according to law, and better meeting local basic public service needs. the local financial authority is exercised by the local government, and the central government puts forward normative requirements for the performance of local financial authority, which are clarified in the form of laws and regulations. Basic public services, such as social security, municipal transportation, rural highways, and urban and rural community affairs, which benefit from a strong geographical distribution, have complex information, and are mainly closely related to local residents, should be gradually identified as local financial authorities.

Reduce and standardize the common financial authority of the central and local governments. Considering China's national conditions with a large population and ethnic group, vast territory, and uneven development, as well as the phased requirements of economic and social development, it is necessary to give greater play to the role of the central government in safeguarding citizens' basic rights and providing basic public services. Therefore, it is necessary to retain relatively more central and local common financial authority than in mature market economy countries. However, at the current stage, in response to the excessive and non-standard powers of the central and local governments in common finance, it is necessary to gradually reduce and standardize the powers of the central and local governments in common finance, and break down and refine the responsibilities assumed by governments at

all levels according to the scope of benefits and impact of basic public services, as well as the constituent elements and implementation links of the powers, to avoid shifting responsibilities due to unclear responsibilities. It is necessary to gradually embody the strategic intent of the central government in compulsory education, higher education, scientific and technological research and development, public culture, basic old-age insurance, basic medical care and public health, basic medical insurance for urban and rural residents, employment, food security, construction of major infrastructure projects across provinces (districts, cities), and environmental protection and governance the basic public services that span provinces (regions, cities) and have the advantage of geographical management information are identified as the common financial authority of the central and local governments, and the responsibilities of each subject are clearly defined.

Establish a dynamic adjustment mechanism for the division of financial powers. the division of financial powers should be dynamically adjusted according to changes in objective conditions. When conditions are ripe, basic public services such as nationwide environmental quality monitoring and ecological environmental protection that have a fundamental and strategic role in the national ecology will gradually be transferred to the central financial authority. For new basic public services and those that have not yet been clearly divided, it is necessary to delegate the tasks that should be undertaken by the market or society to market entities or social forces based on the progress of the reform of the socialist market economic system, the needs of economic and social development, and the financial growth of governments at all levels. the overall study of basic public services that should be provided by the government should be divided into central financial authority, local financial authority, or central and local common financial authority.

3.3 IMPROVE THE DIVISION OF CENTRAL AND LOCAL EXPENDITURE RESPONSIBILITIES

The central government shall bear the responsibility for expenditure in its financial affairs. the financial authority of the central government shall be allocated by the central finance. Functional departments and institutions directly under the central government shall not require local governments to arrange matching funds. If the central government entrusts local governments with the exercise of financial powers, corresponding funds shall be arranged through special transfer payments from the central government.

The local financial authority is assumed by the local government as the responsibility for expenditure. In principle, the financial powers belonging to the local government are arranged by the local government through its own financial resources. the gap in revenue and expenditure for local governments in fulfilling their financial responsibilities and responsibilities is mainly covered by general transfer payments from superior governments, except for some capital expenditures that

are arranged through the issuance of government bonds in accordance with the law. If local financial authority is entrusted to the central authority, the local government should bear the corresponding funds.

The central and local governments shall divide expenditure responsibilities according to their respective fiscal powers. According to the attributes of basic public services, financial authorities that embody national treatment and civil rights, involve a unified national market, and the free flow of factors, such as basic old-age insurance, basic public health services, and compulsory education, can study and formulate unified national standards, and the central and local governments can bear the responsibility for expenditures in proportion or mainly by the central government; For financial authorities with a wide range of benefits and relatively complex information, such as the construction of major infrastructure projects across provinces (districts, municipalities), environmental protection and governance, public culture, etc., the central and local governments shall bear the responsibility for expenditures in proportion or by giving appropriate subsidies to the central government based on the degree of spillover of financial authority; the central and local governments have the financial authority to assume corresponding responsibilities for their respective institutions, such as scientific research and development, higher education, etc., and the central and local governments bear corresponding expenditure responsibilities respectively; the central government is responsible for supervising and managing, issuing plans, and formulating standards. the local government is responsible for financial affairs such as specific implementation. the central government and the local government each bear corresponding expenditure responsibilities.

4. CONCLUSIONS

Various reforms around central and local authorities have also begun. Six provinces, including Shandong, Guangdong, and Liaoning, have successively issued documents on the reform of fiscal authority and expenditure responsibility division. the legalization of

intergovernmental powers between central and local governments is only a part of the legalization of central and local methods, but at present, it is more urgent to carry out reform and has taken the lead. Local autonomy, as a higher form of the rule of law in central regions, has also been studied by many scholars. However, the current reform tasks in China are large and cannot be achieved overnight. In general, the goal of building a new type of central-local relationship is to coexist the authority of the central government and the vitality of the local government under the rule of law.

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A Brief Introduction to the Construction and Security of Automated Network for University Records Management

Wang Hui

Zibo Vocational Institute, Zibo 255000, Shandong, China

Abstract: The promotion of network application has promoted the further development of office automation, and people will gradually realize paperless office. Many universities have established their own campus network, and the implementation of network management "paperless office" has become one of the important symbols of modern office. A large number of electronic documents produced by people in the work practice are gradually entering the archives, and a large number of paper-based archives will be replaced by electronic archives to varying degrees. As an information storage and dissemination base of the archives, as soon as possible to realize the automation and networking of the resource network archives of the common construction of information resources is an inevitable trend in the development of archives.

Keywords: Paperless office, Automated Network, University Records Management.

1. AUTOMATION NETWORK CONSTRUCTION IS AN INEVITABLE TREND IN THE DEVELOPMENT OF ARCHIVES

The current computer network environment, to people's communication, information transfer provides a convenience. We emphasize that the development of information resources is to make better use of archival information resources, to take the road of information resource sharing, to build an information resource network based on computer communication, and to realize the inevitable trend of archives development is to automate network construction. [1]

The development of information resources is the core of national information construction. the development and utilization of information resources means that the useful information knowledge in information resources is collected, processed and refined, and then accurately and timely delivered to users with the help of certain media to play its role. However, domestic archival work has long formed the closed, semi-closed passive service state, archival information collection, storage, cataloging, lending, etc. has been mostly in a more traditional mode, the kind of collection, light use, research, light service, traditional light innovation, major but complete, light cooperation and sharing of the state, has not adapted to the development of the information age requirements, so the archives must be from the traditional mode to Therefore, archives must change from the traditional mode to the electronic mode or the traditional plus electronic hybrid mode. Only in ACADEMIC PUBLISHING HOUSE

this way can we break the limitations of communication between libraries and libraries and between countries and realize the sharing of information resources as soon as possible in today's fast-developing world economy. [2]

2. THE PREMISE OF THE ARCHIVES AUTOMATION NETWORK CONSTRUCTION IS TO DO A GOOD JOB OF ELECTRONIC FILE COLLECTION AND MANAGEMENT

The combination of electronic technology and modern communication technology has created a new information environment for human beings, a network environment. the use of computers to collect, retrieve information, appraise, destroy, etc. has realized the computer network. Networking is an inevitable trend for the further development of archives, and it enables accurate and timely delivery of archival information to users. the automation of archives. Network, must be standardized and standardized archives as a prerequisite. If this work is not done properly, automation and networking cannot be achieved. Therefore, the planned establishment of various databases is an important and difficult task. the libraries must standardize and standardize the construction of databases as an important task to grasp, only then later on the Internet to achieve resource sharing is guaranteed. [3]

2.1 THE WAY OF COLLECTING ARCHIVES

Timely collection, timely filing, is the key to good electronic document collection and management. Each filing unit carefully do a good job of accumulating electronic documents. On time the valuable electronic documents filed and saved is an important prerequisite for good archival work. the realization of office automation units can be the formation of the unit and the documents received through the office network to achieve archiving; not yet realized office automation units can be issued typed floppy disk collection, on time to the archives department archiving. Archives should be the formation of electronic documents, the accumulation of operation, the use of the whole process of supervision and management, and actively receive the electronic documents filed in various departments.

2.2 IMPROVE FACILITIES AND SAFE STORAGE

Each unit should improve the storage facilities of electronic documents to create good conditions for electronic document management. the archives department should adopt scientific management methods and advanced technical means to ensure the safe custody of electronic documents. Optical discs or

magnetic tapes should be stored upright in light-proof, dust-proof, anti-magnetic, and anti-harmful gas equipment, away from strong magnetic fields, with the ambient temperature kept between 17-20% C and the relative temperature kept between 35-45%. the archived electronic documents should be tested and transcribed regularly to ensure the safety and effectiveness of electronic documents.

2.3 INSIST ON THE CO-EXISTENCE OF PAPER DOCUMENTS AND ELECTRONIC DOCUMENTS

At present, electronic documents do not yet have legal effect in China. All units should adhere to the principle of electronic documents and paper documents long-term coexistence, in the good management of electronic documents filed at the same time to achieve online transmission of signed documents, the unit should be in accordance with the official document processing procedures, the output of a paper document base, with the leadership of the issue, with the body of the file, to ensure the legal validity of official documents. Continue to do a good job of paper document collection, archiving.

2.4 FILE MANAGEMENT SOFTWARE SHOULD BE FULLY FUNCTIONAL, DATA SECURITY COMMON

Each unit to develop and adopt the file management system should follow the "standard advanced, practical" principle, set data high furnace, cataloging, retrieval query security, system maintenance and other functions. File data should have strong independence, and try to use the file format. the file type data adopts MXL document and RTF, TXT format, scanned image data adopts JPEG, TFF format, video data adopts MPEG, AVI format, audio data adopts MP3, WAV and other formats, in order to facilitate the use of file transfer and exchange.

2.5 REALISTIC PROBLEMS

The preparation of the file number is not standardized. the file number is the code for extracting files and the basis for shelving. It must reflect the classification system and physical location of higher education archives. However, before 1994, there was no unified standard in the national university archives, which caused each library to do its own thing and compile file numbers according to its own method, making file numbers varied, even the file numbers of the same library were different in different ages. document number or text number writing and recording people not standardized. Document number is generally composed of the organ pronunciation, annual number, sequence number. In the document citation or data entry to abbreviate can only be unified - the standardization of standards, not arbitrary abbreviation. However, in reality, there are many archives in the database entry process but did not keep this gate. the quality of personnel is poor. Among the archives managers, there are few people who know both professional knowledge and computer and network technology. the above-mentioned phenomenon is bound to bring a lot of difficulties to the network construction of the archival community.

2.6 SOLUTIONS TO THE PROBLEM

The data entry of the database must be standardized and standardized to reduce duplication and dispersion and improve the information content. Increase the investment in automation equipment and technology, constantly update technology and equipment, and arm the archives with modern information equipment and technology. Strengthen the management of resource sharing services. Strengthen the quality of management personnel. Because the research and development of archival information resources depends on people, and the use of technology in production also depends on people to operate information communication and services, the quality of people in any industry has high requirements.

3. THE IMPORTANCE OF NETWORK SECURITY

Archives automation construction is a huge system project, it will require a long-term process, not overnight can be completed. It is different from the traditional collaborative network among archives and not the LAN formed by the specific archives automation integration system, but refers to the network in a broad sense, which refers to the computerized collaborative network among archives established on the basis of modern communication network; it refers to the establishment of electronic documentary information resources network on computer and communication network, which is a network integrating computer, information resources modern communication technology in one network system; is to put regional cross-regional, domestic and transnational archives automation system, in the communication network environment to achieve effective connection, to achieve the common construction of information resources resource network, therefore, it is very important to protect the security of the network.

Archive is the center of knowledge and information storage and dissemination base, but also hackers often attack one of the heavy, so the security of the network to pay special attention to.

General methods: hardware equipment security, physical environment security, communication security, communication encryption mechanism, data integrity control, operating system security, operating environment security, computer network management security.

The implementation of physical isolation. According to China's "Computer Information System International Internet Management Regulations" Article 6: computer systems involving state secrets shall not be directly or indirectly connected to the international Internet or other public information networks, must be implemented in physical isolation. According to this provision, the solution is to physically isolate the public network, and now the latest international solution is: at the same time, the same space single user is not possible to use two systems at the same time, so there is always a system in the "idle" state. We just need to make two systems physically isolated in space. Running at different times, the user can get two completely

physically isolated system. Based on the above ideas, the use of PC network isolation card is a simple and easy to use method. It is a workstation or PC with a single hard disk physically partitioned into two partitions, the public and the security. the capacity of these partitions can be specified by the user. This enables one PC to connect to two networks. We connect to the external network through the public area, such as Internet, sovereignty can use the public area of the hard disk to connect to the external network, and at this time is disconnected from the internal network, then the disk security zone is also closed, and the security zone is connected to the internal network. the host can only be more disk security zone and the internal network connection. the two partitions are installed in their own operating system is two completely independent environment. Operators can only enter one of the systems at a time, thus achieving complete isolation of the internal and external networks. Since the isolation of the internal and external network is at the bottom physical layer, its operation and instructions run in the firmware. Therefore, it is truly physical isolation. When the two states are switched, the system is restarted by a hardware reboot signal, so that all temporary data storage is completely deleted. the two states have separate operating systems and are imported independently, and the two hard disk partitions are not activated at the same time. the single-disk PC network security isolation card controller will clarify which disk is available and which disk is hidden and disconnected according to the system state. In order to ensure security, two partitions can not directly exchange data, Nanjing Esker PC network security physical isolation card can be a unique design to safely and conveniently achieve data exchange, creating a safe channel from the internal network to the external network one-way transfer of data. That is, data can only be transferred from the public area to the security zone, but can not reverse the

transfer. the core of this technology is the single hard disk network isolation technology. Thus, it seems that our archives network to take the physical isolation method is better.

3. CONCLUSIONS

In conclusion, with the development of information technology, the archives automation network construction has become an inevitable trend in the development of archives, while the security of the network can not be ignored. However, in many material conditions are available, the human factor is particularly important. Without high-quality, highly skilled modern management talent, it is impossible to achieve the archival information network services. As a modern information manager, you should not only master the traditional knowledge of archives management, but also master the basic skills of computer operation, data entry, database management, network technology, etc. Only in this way can you realize the automated network construction and promote the further development of archives.

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Rational Thinking on Legalization of University Student Management

Wang Xiangyu

Zibo Vocational Institute, Zibo 255000, Shandong, China

*E-mail: 108286513@qq.com

ABSTRACT: Since the reform and opening, our country's university students' administration of law has experienced three periods: initial construction, exploration and development. In the new period, the three-dimensional legal system of college student management by law has not been established scientifically, the procedural justice of student management needs to be standardized, and the quality standard of student management is lacking. These problems affect the process of college student management by law. Through the establishment of standardized national, local and university three-dimensional laws and norms system, clear the procedural justice approach of student management, establish scientific national student management quality standards, can deeply promote the process of university student management in the new era of the rule of law.

KEY WORDS: Student management, Legalization, Procedural justice, Big data, Quality standard.

1. LEGAL TRAJECTORY OF CHINESE UNIVERSITY STUDENTS' MANAGEMENT SINCE REFORM AND OPENING

1.1 THE INITIAL CONSTRUCTION OF LEGAL SYSTEM OF UNIVERSITY STUDENT ADMINISTRATION

Since the reform and open policy to the late 1980s, it is our country university the beginning period of student management. the Interim Regulations on the Management of Student Roll of Institutions of Higher Learning promulgated at the end of 1978 systematically sorted out and standardized the management of student roll of institutions of higher learning, which was China's first "rule of law" system document that systematically regulated the management of students of institutions of higher learning. Then, the historical track of Chinese university students' management is advancing in the practice of higher education. In February 1982, the Ministry of Education issued and implemented the High School Code of Conduct for Students in other schools (Trial Draft). In January 1983, the Ministry of Education promulgated and implemented the Measures for the Administration of School Status of Students in Full-time Institutions of Higher Learning, which increased the requirements for moral education investigation of students, and determined the basic conditions for college students to change majors, schools, or cannot change majors or schools. It also clarified the specific regulations that college students are not allowed to apply for other colleges and universities during the

period of suspension and six types of disciplinary actions. Appropriate principles must be followed to seek disciplinary action against students, and the conclusion must be communicated to the student personally. It also stipulates that students enjoy the right to "appeal, defend and reserve opinions" when they are punished. At the same time, it also stipulates that the school must bear the obligation to review the students' complaints. the Measures for the Management of Student Status in Full-time Institutions of Higher Learning, which was issued in 1983, has more abundant contents, clearer specific provisions and more operational implementation, providing a paradigm of student management for higher education.

1.2 THE EXPLORATION OF LEGAL SYSTEM OF CHINESE UNIVERSITY STUDENT MANAGEMENT

From the beginning of 90 to 2005, it is the exploration stage of "rule by law" of university students' management system. During this period, the state promulgated a series of laws and regulations on higher education and student management successively. In 1989, the Code of Conduct for Students in Colleges and Universities was established (For Trial implementation); In 1990, the Ministry of Education promulgated and implemented the Regulations on the Management of Students in Ordinary Institutions of Higher Learning, including six chapters and 70 articles, which were more standardized in style and clearer in classification, and clarified for the first time

The formulation of "student management"; the content is richer and the regulations are more comprehensive. On the basis of the original school status management, the content about extracurricular activities and campus order is increased. the Regulations on Student Management in Colleges and Universities, issued in 1990, provides administrative rules with legal effect for disputes between colleges and students, provides an important basis for scientific and standardized guidance of student management in colleges and universities, and becomes another important symbol of the development track of the rule of law in student management in colleges and universities in China.

Three institutional documents were successively issued in 1990, namely, Regulations on Campus Order Management of Colleges and Universities, Regulations on School Physical Education and Regulations on School Health Work. the Interim Provisions on the Administration and Punishment of the National Unified Examination of College Enrollment, the Interim

Provisions on the Safety Education and Management of Students in Regular Colleges and Universities, and the Interim Provisions on the Administration of Academic Certificates in Regular Higher Education have been issued consecutively, standardizing, enriching and developing the contents of the college student management system. With the continuous development of higher education, the step of rule of law is taking place.

With the deepening development of social economy and the advancement of the rule of law, although according to the provisions of education laws and regulations, college students can only appeal against the punishment given by colleges and universities. However, many cases of legal proceedings between students and universities have also led to the debate on the civil rights of college students, and the voice of college student management to reflect the humanistic care of law is rising.

Although judicial relief is an important regulation and embodiment of the rule of law in college student management, "as a universal and ultimate dispute settlement mechanism, judicial relief also has insurmountable defects and limitations" [1]. If all kinds of disputes in college student management attempt to seek judicial relief, it will inevitably lead to a flood of lawsuits, which is not the sign of a society ruled by law, not to mention the embodiment of mature rule of law. Therefore, educational administrators should make good use of the sense of rule of law and rational thinking in college student management, and constantly promote the perfection of law provisions, justice of procedure and justice of result.

1.3 THE DEVELOPMENT OF LEGAL SYSTEM OF UNIVERSITY STUDENT MANAGEMENT

Since 2005, it has been the development period of "rule by law" of Chinese university students' management. With the further development of society and economy, the historic change has taken place in the external environment and internal condition of higher education in our country. the deepening development of socialist market economy and social development have exerted a profound influence on higher education, and the concept of educational equity and legal governance has been gaining popularity. With the vigorous development of higher education and the continuous growth of enrollment model, higher education has entered the stage of "mass education" from "elite education". the optimization and adjustment of the structure and layout of colleges and universities, the increase of school scale, and the diversification of campus form and student source distribution all benefit college students Management presents new challenges. In general, college students present a "positive, healthy and upward" status quo, but there are also ideals and beliefs to be strengthened, values to be guided, healthy psychology to be cultivated, humanistic quality to be cultivated and behavior modes to be standardized, which puts forward new requirements for college student management, and urges student management to

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be more attractive and appealing. Make it more targeted and effective. In order to meet the needs of college student management, on March 25, 2005, the Ministry of Education issued the newly revised "Regulations on Student Management of ordinary colleges and universities", promoting the college student management began to move towards the "rule of law" actively.

"Institutions of higher learning fail to distinguish the boundary between morality and law in time in the process of management by virtue and management by law, so that the current norms of student management in colleges and universities increasingly do not meet the requirements of the Times in the process of management by law. Governing the university according to law calls for the management of university students to be based on the rights of students, law and Germany. " [2] the newly revised Regulations on Student Management of Ordinary Colleges and Universities establishes the educational concept of "people-oriented and moral education first", cancels the provisions violating relevant laws in strict accordance with the basic laws and regulations, and effectively promotes the "rule of law" of student management in colleges and universities. It is the concentrated embodiment of responding to the changes of the Times and actively promoting the administration of the university by law, and further introducing the management of university students into the legal and standardized track.

In 2012, the Ministry of Education issued the Comprehensive Promotion of Law-based school Governance

The Outline makes specific provisions on various aspects of governing colleges and universities according to law, doing student management well with the idea of rule of law, and safeguarding students' rights and obligations. On the basis of the 2005 edition of the Regulations on Student Administration in Colleges and Universities, the Ministry of Education further modified the Regulations on Student Administration in Colleges and Universities, and made more explicit provisions and interpretations of students' rights and obligations, which realized the historic leap in the construction of the rule of law in college student administration in China.

2. LEGALIZATION OF COLLEGE STUDENT MANAGEMENT IN THE NEW PERIOD

2.1 THREE-DIMENSIONAL LEGAL SYSTEM HAS NOT BEEN SCIENTIFICALLY ESTABLISHED

Since the reform and opening up, although the Constitution, basic law of education, a single law of education, education administrative regulations, local education regulations, and education administrative regulations have formed a system of perfect education regulations system. Compared with the role of American legal system in the three-dimensional management system, "establish the legal status of each management subject; Clear division of management authority; Clarify the obligations of all parties; To define major issues and basic principles for the development of higher education. " [3] Stereo legal

system of higher education in our country Not yet scientifically established. "Laws and regulations on student management in colleges and universities have not formed an orderly system with complete and unified content and form. " [4] From the analysis of the current college student management regulations, there are still some contradictions and conflicts in the laws and regulations between different levels. Local education administrative departments, which do not have legislative authority, have formulated a large number of "normative documents beyond regulations" based on the practical management of students. Although these normative documents play a positive role in the management of college students, they contradict and conflict with the upper law frequently.

There are many gaps in the legislation of student management that need to be filled and the imbalance in the distribution of the internal structure of the student management laws and regulations system needs to be straightened. the management scope of university student management laws and regulations is not comprehensive, and some laws and regulations needed in student management practice have not been issued, which is bound to lead to the dilemma of "unable to rely on" in student management, thus affecting the process of "legalization" of university student management. From the vertical structure of college student management regulations, the laws, administrative regulations, local method regulations, departmental rules, local rules and "normative documents" of student management have not yet formed a systematic, scientific, consistent and effective complete system.

2.2 THE LEGAL PROCEDURAL JUSTICE OF STUDENT MANAGEMENT NEEDS TO BE STANDARDIZED

The lack of procedural justice in college student management requires the introduction of procedural justice. the current student management lacks the main participation of students, which reflects the dominant color of administrative power in colleges and universities everywhere. Even if the public opinion solicitation system is implemented, it lacks substantive significance. Although there are detailed provisions on student appeals in the Administrative Regulations of ordinary institutions of higher Learning, the two-level student appeals system within the education system does not clearly stipulate the opportunity for students to state and defend, which reflects the lack of procedural justice.

University student management involves the "dual" regulation of administrative power and academic power. Based on the "monopoly" of professional academic, colleges and universities have professional advantages in academic and academic evaluation. This dominant position easily makes the standards of administrative discretion of college students fuzzy, and makes colleges and universities have the power to formulate and implement academic and academic evaluation at the same time, resulting in the unequal rights and obligations of colleges and universities and students in

academic and academic evaluation. In addition, the hysteresis and imperfection of college student management laws and regulations become more and more prominent, which makes the "express, corrective and preventive" function of college student management laws and regulations become less and less. In order to overcome these limitations, the substantive laws and regulations on student management in colleges and universities have established highly general guiding principles to adapt to the changes of social and economic development.

Procedure value is an independent standard of value contained in administrative procedure. This "procedural value" is called "dignity value" by Matthew, an American jurist. It introduces procedural justice into college student management, enabling students to enjoy the rights and opportunities to understand normative documents, obtain factual information, collect evidence, express opinions and propositions, apply for avoidance, and provide debate and examination in college student management, so as to build a basic fair weighing mechanism. Prevent the arbitrary and arbitrary public power, but also enable students to obtain a fair treatment in the specific administrative procedures, let students get a subject of dignity. [5]

2.3 LACK OF QUALITY STANDARDS FOR STUDENT MANAGEMENT

In the current student management pattern dominated by the government and universities, in order to improve the pertinence and effectiveness of student management, we must attach great importance to the development and application of student management quality standards, and actively create an important pole of quality standards in student management pattern.

First, the lack of quality standards for student management leads to the lack of strong evidence for student management. Student management is a science in which educators organize, command and coordinate the human, material, time and information resources of colleges and universities in a scientific and planned way, as well as forecast, plan, implement, feedback and supervise them according to the national educational guidelines and policies. the implementation of effective student management is inseparable from the scientific standard of student management quality. the quality standard of student management is an important basis and reference for the implementation of student management. the standard of student management generally provides all-round provisions for student management from the aspects of student management purpose, principle, value, subject, content, index, method, technology, process and outcome, and ensures the standardization of student management. If there is no basis for certain quality standards of student management, student management will appear chaotic and extensive, and the effect of student management will lose pertinence and effectiveness.

Second, the lack of quality standards of student management leads to the growth of students

Motivation is unclear. the student management standard is the presupposition, expectation and guidance set by the subject of education management to the student management object, because the quality standard is not only the educator's standard requirements for the student management work and a kind of limiting specification for the student management object, but also always a kind of guiding promotion to the development direction and goal of the student management object at a higher level. This kind of guiding value, idea and goal is exactly the deep driving force for students' management objects to continuously "self-management, self-education and self-success".

Third, the lack of quality standards of student management leads to the insufficient effectiveness of "cultivating virtues and talents" in student management. To accelerate the development of student management quality standards is to carry out the fundamental task of "cultivating virtues and talents" in student management. College student management is an important way to achieve full and all-round education. If there is no normative college students the "leverage" effect of quality standards in "whole-course education and all-round education" will not be fully played, and it will be difficult to seize the dominant right of "cultivating virtues and talents" and achieve the goal of student management education. Therefore, the development of college student management quality standards is an important technology to reflect the national will and government power, but also an important institutional carrier for the government to exercise the power of education. [6]

3. THE PATH TRANSFORMATION OF STUDENT MANAGEMENT LEGALIZATION

3.1 TO ESTABLISH A STANDARDIZED THREE-DIMENSIONAL SYSTEM OF LAWS AND REGULATIONS AT THE NATIONAL, LOCAL AND UNIVERSITY LEVELS

The legal system of university student management should have the special point of "three-dimensional". In terms of resources, we should actively mobilize, absorb and integrate the policy, talent, technology, information and financial resources of the whole legislative department, universities and even the whole society. In the process, we should pay attention to the unification of the legislative value system of "justice, efficiency and order". To formulate the best mechanism for the establishment of college student management legal system. To establish a stereoscopic law and standard system of national, local and higher education, from the three levels of basic law, basic law and implementation law of student management, should correspond to the legislative subject status and responsibilities of the state, local and higher education in student management. Specifically under each student management law, it is necessary to strengthen the formulation of supporting normative documents at the next level, so as to provide clear provisions on various issues involved in student management. the relationship among the three levels of basic law, basic law and implementation law should be

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successively reduced in terms of principles and progressively increased in terms of the enforceability of contents. In order to establish a stereoscopic law and norm system of the state, local and university, we must also adhere to the principle of unified rule of law, firmly grasp the basis for the formulation of lower law in accordance with the upper law, and reduce the occurrence of conflicts between lower law and upper law. To establish a standardized national, local and university three-dimensional laws and norms system, we must take the maintenance of students' "rights standard" as the center of the formulation of "three-dimensional" laws and norms, and correctly and reasonably allocate the rights and obligations between schools and students. We must take "reasonable restriction of discretion" as the purpose of "three-dimensional" laws and norms, and give play to the fairness and justice value of "vertical" laws and norms. It is necessary to take "avoiding the tendency of laws and regulations to be moralized" as the standard of "three-dimensional" laws and norms, and strictly replace moral preaching with legal language, so as to improve the effectiveness of students' management of the rule of law.

3.2 The procedural justice approach to student management

In order to realize procedural justice in student management, a whole set of due procedure system must be built: in the prior procedure, the three procedures of "rule learning, informing and granting defense" should be used to realize the justice guarantee of the prior procedure. the essence of rule learning is the implementation of student management letter in universities

The important way of information obligation should be the combination of traditional student management and new media technology, follow the prior notice system, information disclosure system, access system, etc., and safeguard students' right to know. Combining with traditional student management methods, the student management system is passed

A Student Handbook is issued to new students. By using new media technology, the student management system is adopted through wechat platform, campus network and other carriers to enhance the convenience of students' learning of the management system. Notification refers to informing the parties concerned of the specific content of the accusation, the rules based on it, the relevant evidence and the procedural rights they enjoy. In order to obtain relevant evidence, the obligation of obtaining evidence should be fulfilled to ensure students' right of hearing. Evidence collection should follow the principle of investigation according to law, the principle of proportionality, the principle of comprehensive collection of evidence, the principle of openness, justice and equality, and the principle of interested parties' participation, so as to realize the principle regulation of investigation and obtaining evidence. the right to defend should be granted on the basis of full respect and time. In the process, students'

rights should be fully protected in accordance with the process of "explaining the basis, listening to statements, hearing and making decisions". When colleges and universities make decisions that are unfavorable to students, they should implement the system of explanation of reasons and notification, explain to students the rules and facts on the basis, the cause-effect relationship between the facts and regulations, and fully consider various factors at their discretion. In the hearing stage, allow students to express their opinions and give students the right to state, defend and cross-examine specific issues. At the hearing stage, formal hearing procedures and informal hearing procedures should be adopted according to the reality. For decisions involving students' basic rights, changes in students' status and major impacts on students' rights and interests, formal hearing procedures must be adopted, and corresponding decisions shall be made in the form of formal hearings and on the basis of hearing records. For other decisions in the administration of university students, informal hearing procedures may be adopted, giving the parties an opportunity to make oral or written representations. The decision stage should be made by a body other than the person who conducted the investigation beforehand. The decision should indicate the basis of the provisions, the identification and treatment of the facts, and follow the principle of proportion, that is, the school in the decision to punish can be punished or can not be punished, should not give punishment; If the punishment may be lighter or heavier, a lighter punishment shall be given. In the post-event procedure, it is necessary to follow the procedure of "serving, informing remedy way and prescription" to realize the final completeness of student management. In the way of service, should be based on the actual, "direct, transfer, lien, entrustment, mail, announcement" and other modes of service. The decision should be served by informing the student of his or her rights to appeal and litigation, as well as other avenues of relief and time limits.

3.3 Establish scientific and legal quality standards for national student management

First, it is necessary to absorb the cooperation between college student management institutions and quality and technical supervision and research institutions, and establish a technical committee of student management quality standardization, so as to realize the organic integration of student management functions and quality functions. Close. University student administration departments should strengthen the cooperation with quality supervision departments and research and development institutions, and establish an exchange mechanism aimed at promoting the organic integration of student management standardization and quality standards, and the quality standards to promote the effectiveness of student management. Through the establishment of the mechanism, the higher education system is gradually guided to the education management idea of "emphasizing quality standards and using quality standards" in the student management, so

as to find the starting point and evaluation basis for the government and society to the macro-control of college student management.

Secondly, we should establish a professional team for the study of student management quality standards in colleges and universities, attach importance to the technical training of the professional team for the study of student management quality standards, and improve the development technology of student management quality standards. Form a research and development team including professional backbone of education evaluation, student management, education statistics, education management, education informatization and other related disciplines. Fully absorb experts from quality and technology supervision departments or standardization research departments to conduct systematic training for the research team of student management quality standards. To promote the students' management quality standard basic knowledge and standard making methods, techniques and processes to master and apply.

Thirdly, we should attach importance to the interpretation, application and revision of the quality standard of college student management, so as to improve the quality standard and promote the transformation ability of college student management. With the continuous development of social economy and the dynamic development of colleges and universities themselves, any college student management quality standard will have a "life cycle". To promote the implementation and supervision of college student management quality standards is to ensure that college student management quality standards realize social value. The government is promoting quality standards in college student management

In the quasi-process, through the interpretation and publicity of its meaning, content, technical training and implementation methods, the conversion efficiency of college student management quality standards from text to practice can be improved. Through the use, feedback and revision of the quality standards of college student management, we can accurately grasp the degree and efficiency of the implementation of the quality standards of college student management, so as to grasp the quality of college student management more objectively and improve the pertinence and effectiveness of college student management.

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Research On the Management of Higher Vocational Students from The Perspective of Three-Complete Education

Wang Xiaohong

Zibo Vocational Institute, Zibo 255000, Shandong, China

Abstract: With the continuous development of society, the demand for talents is becoming higher and higher. In response to vocational colleges being one of the main ways to cultivate talents, the concept of "three comprehensive education" has proposed several innovative strategies for vocational college student management work. In order to improve the practicality and efficiency of education, the concept of "three comprehensive education" has been integrated into student management work, which not only enhances the effectiveness and humanity of student management, but also optimizes the student management mechanism; It can provide strong guidance for innovation and sustainable development, and promote students to achieve better development in the new situation. [1] However, from a practical perspective, there are still many problems in the penetration of the concept of "three comprehensive education" in the management of vocational college students. In view of this, this article conducts research and analysis on the innovation of student management in vocational colleges under the guidance of the concept of "three comprehensive education".

Keywords: Three Comprehensive Education, Management, Vocational College, Students.

1. THE PROFOUND CONNOTATION OF THE CONCEPT OF "THREE COMPREHENSIVE EDUCATION"

The "three comprehensive education" refers to the education of all employees, the entire process of education, and comprehensive education. Among them, the concept of full education emphasizes the comprehensiveness of the education subject in modern education more than in the past. This means that carrying out education work is no longer the responsibility of direct subjects such as counselors and ideological and political teachers. All teaching staff in vocational colleges are the main body of education and should actively participate in the work; the whole process of education is to closely link students' learning, life, employment, and development, and incorporate them all into student management work. In practice, education, training, and management services are provided, further emphasizing the continuity and completeness of training work; Comprehensive education refers to vocational colleges not only achieving educational goals in the fields of management and education, but also integrating and utilizing various

educational resources from multiple aspects in the process of carrying out education and cultivating talents for society. And in the process of expanding educational channels and enriching educational methods, we can better achieve the goals of moral education and "three comprehensive education" in vocational colleges. [2] Overall, the proposal and implementation of the concept of "three comprehensive education" has effectively expanded the channels of education in vocational colleges from the perspectives of education subjects and spatial fields, and opened up new ideas for carrying out student management work in vocational colleges.

2. ANALYSIS OF THE SHORTCOMINGS IN THE MANAGEMENT OF VOCATIONAL COLLEGE STUDENTS UNDER THE CONCEPT OF "THREE COMPREHENSIVE EDUCATION"

Under the concept of "three comprehensive education", the management of vocational college students has also revealed the following shortcomings: a lack of ideological understanding. Only by fully realizing the importance of integrating the "Three Comprehensive Education" into student management work from an ideological perspective can it truly be reflected in practical actions. However, from the actual situation, the implementation of student management work in vocational colleges has not yet received high attention to the "three comprehensive education", nor has it received high attention in practical operations. As a result, the implementation of student management work cannot keep up with the pace of the times, without optimization and innovation, and ultimately the efficiency and quality of work have not been improved. the goal of cultivating morality and talent in vocational colleges has not been successfully achieved, and the responsibility for talent cultivation is not clear. the concept of "three comprehensive education" permeates into the management of vocational college students, which needs to be reflected through full staff, full process, and comprehensive education. In the actual implementation process, it also requires support from all faculty members and management departments of vocational colleges, and improves the enthusiasm and cooperation level of the management departments of colleges. This will have a significant impact on the effective implementation of student management activities. We should start from improving the working mechanism of "three comprehensive education" and optimize and innovate the management of students in vocational colleges; Insufficient collaboration and

coordination. Due to factors such as the late start of the construction of the "Three Comprehensive Education" in vocational colleges, a lack of clear construction goals, and various departments acting independently, the overall effectiveness of student management under the "Three Comprehensive Education" is not ideal. Especially in some functional departments, the responsibility for education and the quality of collaborative work cannot be quantitatively evaluated, resulting in imbalanced work and a lack of collaborative linkage, which seriously restricts the scientific management of students. Efficient and high-quality deployment; Backward working methods. Under the background of "Three Comprehensive Education", there are many participants and work contents involved in the management of vocational college students. At this time, traditional work models will continue to be adopted, which cannot meet the current needs of work and ensure the effectiveness of the final work. The overall efficiency will also become very low. Therefore, it is necessary to focus on the main management content of students and make in-depth exploration of the effective application of modern technological means; Lack of supervision and assessment. To ensure the effectiveness of student management in vocational colleges, it is necessary to establish a supervision and assessment mechanism for the "Three Comprehensive Education". This not only comprehensively and systematically grasps the actual situation of the "Three Comprehensive Education" work in vocational colleges, but also develops and solves the problems that exist in the implementation process of various work, and provides strong support for the deep integration and development of the "Three Comprehensive Education" in student management work. It can also better achieve the goals of vocational student management work, but based on practical findings, further improving the supervision and evaluation mechanism for carrying out vocational student management work has also had a great impact on the effective integration of "three comprehensive education" into student management work.

3. EXPLORATION OF INNOVATIVE STRATEGIES FOR THE MANAGEMENT OF VOCATIONAL COLLEGE STUDENTS GUIDED BY THE CONCEPT OF "THREE COMPREHENSIVE EDUCATION"

3.1 DEEPENING THE UNDERSTANDING OF "THREE COMPREHENSIVE EDUCATION"

After deepening the correct understanding of the concept of "three comprehensive education", the management of vocational college students can truly integrate, and in the innovation and upgrading of vocational college student management models, the goals of vocational college education can be better achieved. In practice, vocational colleges can actively carry out education and training activities, involving the majority of faculty and departments in each college. While widely promoting the concept of "three comprehensive education", they also attach great importance to student management in the new era. At

the same time, incorporating the concept of "three comprehensive education" into the management of vocational college students and focusing on the requirements of the "three comprehensive education" concept, top-level optimization design is carried out for the management of vocational college students, involving participation subjects, work mechanisms, work tasks, etc. This can guide the management of vocational college students to proceed more orderly and better achieve the corresponding educational goals of vocational colleges. In addition, we should firmly establish the work concept of "everything for students, for all students, and for all students", enhance our sense of responsibility and mission in doing a good job in the new era of "three comprehensive education", and improve the effectiveness of vocational college student management work in the process of remembering our mission, not forgetting our original intention, loving our job and dedication, and reform and innovation.

3.2 CLARIFY STUDENT MANAGEMENT OBJECTIVES

Under the guidance of clear goals, the management of vocational college students can also be completed more smoothly, efficiently, and with high quality. Introducing the concept of "three comprehensive education" into the management of vocational college students puts forward higher requirements. At this time, clarifying and refining student management objectives can provide strong guidance for practical work and ensure the implementation of various work tasks. [5] In practice, vocational colleges should closely focus on the education of all staff, the entire process of education, and comprehensive education, and clarify the goals of vocational student management work. These goals mainly involve the participation of all school staff in student education, teaching, and management services; On the basis of teaching students knowledge and cultivating their professional abilities, vigorously carry out ideological and political education to guide students to achieve comprehensive and comprehensive development; By utilizing modern means to integrate and mobilize resources from all parties, we can provide greater convenience for vocational colleges to better carry out the "Three Comprehensive Education" work. Then, based on the actual situation, we can refine and decompose these formulated goals, and pay attention to the hierarchy, connection, and operability of the goals. Only in this way can we better guide and support the management of vocational students, and enable them to develop in a better direction.

3.3 EMPHASIZE THE CONSTRUCTION OF EDUCATIONAL TEAMS

In the management of vocational college students, in order to achieve full education, it is necessary to strengthen the importance of education team construction, and achieve comprehensive development and education of vocational college students in various aspects. In practice, in order to build an education team, in addition to requiring the participation of all teaching staff in vocational colleges, it is also necessary to

strengthen the education awareness of full-time counselors, administrative department personnel, and party and youth branch secretaries, and build a high-quality and capable education team for all staff, in order to better carry out a series of work related to student growth and development, such as daily student management, ideological and political education, employment guidance, etc. [6] In this process, vocational colleges should also pay attention to continuously injecting fresh blood, and on the basis of recruiting new teachers to serve as class teachers, do a good job in teaching new and old class teachers, and further attach importance to and strengthen the continuous learning work of the class teacher team to better manage student affairs and serve students' learning and life. In addition, actively mobilize all departments and faculty, Strengthen communication, coordination and cooperation in daily student management work, promote better progress in various student management work, and believe that work goals can also be successfully achieved.

3.4 ESTABLISHING AN INTERACTIVE EDUCATION MECHANISM

The management of vocational college students is not only the responsibility of vocational colleges, but also the concept of "three comprehensive education" proposes to fully mobilize various educational resources, achieve the effective establishment of a linkage education system led by the school, with students as the goal, family as the support, and society as the support. This also has very important practical significance for the development of student management work in vocational colleges in the new era. Firstly, in order to achieve this interactive educational effect in practice, it is necessary for vocational colleges to select an excellent student work team with a sense of responsibility and strong work ability, laying a solid foundation for the effective implementation of the "Three Comprehensive Education" work. At the same time, it is necessary to fully value the exemplary role of the student group, and by incorporating excellent students into the education subject, in the process of demonstrating their role and recognizing advanced progress, To achieve the goal of leading and praising outstanding student cases, and promote positive energy and other effects; Secondly, establish an effective home school interactive education mechanism, allowing parents to participate in student management work. In the process of strengthening home school communication, mutual cooperation, and interactive feedback, develop more targeted student growth plans, thereby forming a synergistic effect between home school education and promoting better development of students; Finally, actively introducing social forces to carry out student management work in vocational colleges, providing more social resources that can be mobilized and utilized, such as promoting social atmosphere, conducting social practice activities, introducing specific examples around, etc., can provide strong support for student management work, and

achieve optimization and innovation of collaborative iron towers.

3.5 EDUCATION PLANNING AT DIFFERENT STAGES

In the entire process of educating students, there are certain differences in their learning and psychological performance at different stages. At this time, it is necessary to carry out student management work, guide students based on their actual development characteristics, and provide higher vocational education on the basis of better meeting the learning and development needs of students at different stages. Vocational education work can also be completed at different levels. In practice, vocational colleges should accurately grasp students' growth patterns, understand the needs of students at different stages, and then carry out teaching work at different levels. For first-year students, the focus of teaching work is to help them better adapt to the new environment. After students change their roles better, they can effectively integrate into the life of vocational schools and develop good learning habits; For sophomore students, it is necessary to strengthen the teaching of professional knowledge and the cultivation of professional abilities. Especially in terms of professional skills, professional literacy, and innovative spirit, it is necessary to lay a solid foundation for their employment. Junior students need to improve their employability. Emphasis should be placed on cultivating a sense of responsibility and employment mindset, promoting better employment and career development. the entire process of ideological and political education should also be integrated into all aspects, promoting the comprehensive development of vocational college students, and cultivating and transporting more outstanding talents for society.

3.6 INNOVATIVE METHODS OF EDUCATING PEOPLE

In the management of vocational college students, we vigorously practice the concept of "three comprehensive education". There are many participants and work contents, and continuing to use the previous work methods not only cannot ensure work efficiency, but also is easy to confuse. At this time, we must adhere to keeping up with the times, innovate the methods of education work, and more effectively develop student management through the use of management methods such as on campus and off campus, online and offline. Especially, information networks are widely used in students' learning and life. In the new era, high schools have carried out student management activities, fully utilizing information network technology, and constructing a campus network platform. Through this platform, management systems, teaching plans, policies, campus activities, and other contents are conveyed to students, which can ensure the accuracy and timeliness of information transmission and better support students' learning and life, Improve the efficiency and quality of university management work. In addition, when carrying out education and teaching for students, higher vocational colleges can also apply multimedia, Internet

and other technologies to facilitate students' free and flexible learning. They can even develop special APP to record, release and track students' learning and living conditions. For example, by introducing face recognition systems in dormitories and classrooms, students can quickly grasp students' attendance and absenteeism, and transmit these data to the head teacher Housing administrators and others guide students to grow better while achieving effective student management.

3.7 STRENGTHEN SUPERVISION AND ASSESSMENT WORK

To ensure a more scientific and standardized implementation of the "three comprehensive education" work in vocational colleges, and to ensure the effectiveness of student management in vocational colleges, it is necessary to establish and improve corresponding business systems. In practice, it is necessary to establish corresponding work systems based on the establishment of the management objectives and specific work content of the "Three Comprehensive Education", and incorporate the responsibility system into them. Help educational entities to have a clearer understanding of their responsibilities and carry out student management work in strict accordance with the requirements of rules and regulations. During execution, the supervision and assessment mechanism can also be effectively integrated into it, which not only allows for full management of student management work in vocational colleges, but also allows for scientific evaluation based on the completion of various tasks. the assessment results can be linked to the evaluation and professional title promotion of faculty and staff, further enhancing the enthusiasm and initiative of various educational entities to participate in student management work, and effectively ensuring the quality of actual work. the shortcomings of the "Three Comprehensive Education" work in vocational colleges can also be identified and coordinated in a timely manner, enabling students to develop in a better direction under the guidance of the "Three Comprehensive Education" concept, Student management work can also achieve reform and innovation, which is more in line with the development requirements of the new era.

4. SUMMARY

This article is a study on the innovation of vocational student management under the guidance of the concept

of "three comprehensive education". the proposal of the concept of "three comprehensive education" effectively conforms to the requirements of the development of vocational education in the new era. When carrying out student management work in vocational colleges, they should also actively cater to the concept of "three comprehensive education", and achieve optimization and innovation in student management work by deepening ideological understanding, clarifying education goals, planning for different stages of education, innovating education methods, and strengthening supervision and assessment. Guided by the concept of "three comprehensive education", they should promote students to achieve more comprehensive and comprehensive development. the educational goals of vocational colleges can also be successfully achieved.

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The Tragic Implications of Camus' Absurd Trilogy

Yu Xuelian

Zibo Vocational Institute, Zibo 255000, Shandong, China

Abstract: Albert Camus, French writer and philosopher. "The Outsider", "Caligula" and "The Myth of Sisyphus" are Camus's absurd trilogy. The charm of these three works stems not only from the wonderful interpretation of absurdity, but also from the thought-provoking tragic implications. This article further explores the tragic implications of these three works, in order to gain a deeper understanding of Camus' concept of absurdity. This article will delve into the tragic implications of Camus' three works from three aspects: the contradiction between rationality and irrationality, the irreconcilable conflict between life and death, and the eternal existence of absurdity.

Keywords: Camus, the absurd, the tragic implications.

1. INTRODUCTION

Albert Camus is a world-renowned French writer and philosopher. Camus was awarded the Nobel Prize in Literature in 1957 for his passionate and dispassionate elucidation of the various contemporary questions posed to human conscience. [1] Camus' most famous thought is his unique insight into absurdity. On February 21, 1941 Camus wrote in a note that when the myth is completed, the three absurdities come to an end. We know that these three absurdities refer to the philosophical essay the Myth of Sisyphus, the novel the Outsider, and the play Caligula. [2] Camus completed the interpretation of absurdity in three forms: novel, drama, and essay, which reveals profound tragic implications. Absurdity is a highly popular concept in modern Western literature and philosophy, and its meaning varies from person to person, with numerous fallacies. Camus' absurdity is not an understanding of the attributes of the objective world, but rather an individual's perception and spiritual experience of the world and life. Absurdity is a relationship between humans and the world, which confirms the vastness of the world and the insignificance of humans. This article will deeply analyze the tragic implications of Camus' three absurd works the Outsider, Caligula and the Myth of Sisyphus from three aspects: the contradiction between rationality and irrationality, the irreconcilable conflict between life and death, and the eternal existence of absurdity.

2. THE CONTRADICTION BETWEEN RATIONALITY AND IRRATIONALITY

Camus believed that modern tragedy is different from the past and therefore requires a new form of drama to express modern tragedy. The opposition between a person's persistence in reason and the irrationality of the

world they live in is a modern tragedy. Absurdity is a spiritual experience, which is a clear and weary consciousness of independent and free individuals towards the world and life. Its opposite is not rationality, it is even a special way of existence of rationality. In a sprawling and tumultuous world, all notions of certainty and inevitability crumble. Humans become more conscious of their own smallness and the unknowability of the world.

Camus was acutely aware of the unknowability of the world and made general arguments from three aspects: firstly, philosophers did not reach consensus on solving any fundamental philosophical problems through philosophical means; Secondly, our understanding of any closeness to the entire world is less intuitive than our understanding of our conscious existence and the existence of the accessible world, and it cannot withstand the test of time; Thirdly, "Camus refuted the ability of natural sciences to understand the world". [3] People have a desire to fully understand the world from a human perspective, but in reality, we cannot achieve this desire. When people persist in understanding and conquering the universal time with reason, reason will go to its opposite. Absurdity is a clear understanding of the fact that we cannot fully understand the world from a human perspective. From this perspective, absurdity in a chaotic world is a sober rationality or a modern new rationality. After people have this clear consciousness, they naturally experience a huge sense of frustration, which is an inevitable tragedy. "Consciousness is a disease" [4], This is human suffering. In contrast, if a person does not have this clear consciousness or rationality, it is a greater tragedy.

Mersault in "The Outsider" was once criticized as a ruthless person. In his preface to "The Outsider" published by American University Press, Camus said: "In my opinion, Mersault is not a down and out man. He is poor and undisguised. He loves sunshine without shadow. Far from being an emotionless man, he was motivated by a deep passion for the absolute and the true. It is still a negative truth, a truth of feeling and being, but without it, any conquest of the self and of the world will never be realized." [5] Mersault was criticized for not seeing his mother last time. In the novel, Mersault said: "The nursing home is two kilometers away from the village. I went there. I really want to see my mother right away. But the gatekeeper said I must see the president first." [6] Therefore, it is difficult to say that he has no feelings for his mother. Mersault is a person who has a vivid feeling and experience of life. He has a vivid feeling of his surroundings as an individual. When

he confirmed his passivity and helplessness in the context of the vastness and chaos of the world, he entered his own drunken state close to Dionysus, which is a state of separation from the external society. So it doesn't matter whether you get married or not, who you marry, how you die, or when you die. "The separation of people and life, the separation of actors and scenes, is just a sense of absurdity." [6] Mersault believes that any conviction of the priest is undoubtedly not worth a woman's hair. He is not even sure of living, because he might as well be dead. Mersault claimed that he was sure of everything, his own life and death, because of his fresh life experience. He was a person who died for the truth voluntarily without any heroic acts. "The loss of Mersault's relationship with others, as well as his strong self-consciousness in other aspects, is a new tragic situation in the true sense." [7] the loss of relationship with others, the disharmony with the whole society, and the situation of being an outsider are the tragedies caused by Mersault's "new rationality", which is contrary to the society at that time. This modern new rationality clearly recognizes the relationship between individuals and the world, suspecting all certainty and inevitability, and is a manifestation of individual independence and autonomy. In contrast, the rationality through which people understand the world and recognize the rules of society is a form of "irrationality" because it imprisons individual freedom, autonomy, and vivid feelings. the opposition between rationality and irrationality has led to the modern tragedy of "outsiders".

3. THE IRRECONCIABLE CONFLICT BETWEEN LIFE AND DEATH

The original tragic consciousness of humanity arose from human thinking about life and death. In the drama "Caligula", Caligula discovered the absurd truth of "People will die, people are not happy" and became its propagandist and implementer. Caligula believed that people could die. Mersault thought death was inevitable, so nothing mattered. Their ideas were essentially the same. Different from Mersault's near indifference in sobriety, Caligula took extreme resistance. Camus' play "Caligula" is based on the historical figure Gaius Julius Caesar Gemanicus, the fourth emperor of the Roman Empire, and is based on Suetonius' description of Caligula in the "Biography of the Twelve Emperors". But this drama is an ideological drama rather than a historical drama.

Originally, Caligula was a trustworthy and compassionate person. After the death of his mistress, he wandered in the countryside of Rome for several days and nights, and his thoughts changed. This change was due to his understanding of "a simple, obvious, and almost foolish truth": People will die, people are not free. He felt strongly that the present world was unbearable, so he needed "the moon, or happiness, or eternal life" to get what was not in this world. It was precisely because the world often could not be as desired that he felt unfree and wanted to strive to get rid of this unfree state. He believed that the world was not important, and whoever recognized it would win freedom. the action he takes is

to compete with some power or fate, or evil, that controls the world. Fate is unpredictable, so he choose to play the role of fate.

It was the death of his sister and mistress Drusilla that caused Caligula to change, but his change was not just about fighting death. the contrast between life and death in drama has become a common tragedy. When we have "life, " we are in a state of numbness where "everyone lives as if no one knows. " It is not until we truly understand death and discover the fleeting nature of happiness that we realize that eternal life and happiness, like the moon, cannot be obtained, and humans are not free. the opposition between life and death is the opposition between ideals and reality, the opposition between the call of humanity and the irrational silence of the world. It's a tragedy, a tragedy where humans cannot obtain what they are striving for.

Camus was unable to determine whether God existed or not. He believed that there were several possibilities: God did not exist; God is silent; God only saves a portion of people. And regardless of the possibility, it can lead to tragedy. Jean-Paul Sartre, a French philosopher, writer, and social activist, believed that Camus could be called an "anti-theism", but the difference between "anti-theism" and "atheist" is that God is related to the former; and it has nothing to do with the latter. An anti- theism insists that the absence of God, the silence of God, or the absence of God's mercy leaves a big hole in the world that cannot be ignored.

4. THE ETERNAL EXISTENCE OF ABSURDITY

In the Myth of Sisyphus, Camus' original intention was not to establish an "absurd philosophy", but to list the various manifestations of absurdity: exile without remedy, because people are deprived of memories of their hometown and hopes for paradise, and people are separated from life; time rules us, and sometimes we must also control it; People hope for tomorrow, but tomorrow is related to death; A familiar and loved woman may also become unfamiliar, the thickness and unfamiliarity of the world are absurd; People themselves also emit inhuman things, and the discomfort they feel when faced with their own inhumanity, the immeasurable degradation of our own image, is also absurd. "The sense of absurdity can hit anyone's face at the corner of any street. It is like this, naked to the chagrin, bright but without light, it is rare to be sure." [6] the existence of absurdity and rare certainty is a tragedy. Not everyone can find absurdity. the habits of daily life isolate people from absurdity, and familiar meanings and established rules hinder the possibility of further thinking. People are too busy playing roles such as husband and wife, parents, friends, employees, etc. to pay attention to this absurdity. People, like puppets, cannot think, feel, or discover absurdity, which is also a tragedy. If the layers of defense that people build collapse, they will face a terrible blow, and discovering absurdity is a form of liberation, although the cost of that liberation is high.

A person is always a victim of their truth.

Can humans eliminate absurdity? the answer is no. People, the world, and absurdity constitute the three characters of a tragedy. the contradictions and conflicts between people and the world always exist, and absurdity is the product of these two conflicts and the only link between them. the existence of the other two cannot be eliminated by abolishing either of them, and the conflict cannot be resolved by the disappearance of either party. One cannot reject absurdity by suicide. A person who realizes absurdity is forever connected to absurdity. To live is to make absurdity live. the eternal existence of absurdity is a tragedy.

To live is to make absurdity live. In order to make absurdity live, the first thing is to face it. Camus introduced three consequences of absurdity: "My resistance, my freedom, and my passion." [6] Camus affirmed human resistance with his denial of suicide, but this resistance is limited, which comes from the worship of relativity, balance, nature, and human nature, because when resistance exceeds a certain limit, it will be polluted by resentment and negation of life, leading to destruction. Camus' ideas about resistance have a strong tragic color. the code of conduct derived from these three consequences is that what matters is not the best of life, but most of life, so people should live a life without hesitation. An absurd person can only exhaust everything and himself. Camus believes that Sisyphus is an absurd hero because of his passion and pain. In a world of absurdity and eternity, the struggle to reach the summit itself is enough to enrich people's hearts. It should be assumed that Sisyphus is happy. This happiness is full of heroism and tragedy.

5. CONCLUSIONS

The charm of Camus' absurd trilogy lies not only in its brilliant exposition of absurdity, but also in its thought-provoking and shocking tragic implications. Camus was born in Mondo, Algeria, and lost his father at the age of less than a year. He lived in a small three-bedroom

apartment with his mother, brother, grandmother, and two uncles. His childhood was in severe poverty, and tuberculosis plagued him throughout his life. He experienced the misfortunes of marriage and the cruelty of war. the strong tragic significance of his works comes from his tragic life experience, his attention to the state of human existence, and his reflection on how people should live. Mauriac referred to him as the most popular mentor of the younger generation, and Faulkner paid tribute to him as a soul that constantly sought and pondered. An editorial in the New York Times commented that he was one of the few literary voices with a sound and simple humanitarian appearance. the tragic meaning of Camus' works has a touching and enduring artistic charm.

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