

The knowledge and human management of the financial department staff of Taiwan national university

Mei-jung Su

Ph.D. Candidate of Kaohsiung Normal University

116 Ho-ping 1st Road, Kaohsiung

Taiwan

de@nknuc.nknu.edu.tw

Abstract: 21st century management is a knowledge management generation. To use knowledge management to improve education administration system is very important. This research aimed at probing the knowledge demand and human resources management for the financial department's qualified staff of Taiwan national university.

The financial management system of Taiwan national university had already made the transition for the fund system of the administrative affairs of schools in recent years, the qualified staff have to possess the professional ability in order to conform with the working demand. This research adopted a qualitative methodology to analyse Taiwan national university financial knowledge ability and the human management system by visit eight financial department staff of three national university. To put above-mentioned eight professional staff suggestion and research paper synthetically, and expect the result of study can offer reference to Taiwan national university about the improving financial managerial talent and financial management system.

Key-words: knowledge management 、 professional capability 、 human resources management 、 financial management

1 Preface

Taiwan University grows great numbers in recent years. Every university faces financial pressure and enrolling new students pressure. The ministry of Education drafts a lot of suitable action, they hope that every university can adjust financial management policies when the environment changes so fast. In order to enable national university to have independent financial system. National university must adopt the administrative affairs of schools fund system since 85 fiscal years. National university learns from enterprise's organization which management's idea is very well, such as lease, funds pluralism management, raise money etc.

In recent years, Taiwan University faces important transformation such as amalgamation or administrative legal person. The financial management rules are very important whether organization system was changed. To offer one's own knowledge and intelligence through tactics make greatest comprehensive results in operation performance is an important approach and the research should be probed into.

2. Document discussion

2.1 public financial management

The field of Public Financial Management can probably be divided for the budget 、 accountant 、 revenue and expenditure 、 purchasing 、 capital investment 、 bonds 、 risk management and audit, etc. Coe (1989) mentioned in its Public Financial Management book, the good financial management system can improve efficiently the government.

Taiwan national university must raise the budget of some proportion independently, and raise money by oneself, for example cooperation with enterprise, student's tuition and hire out. Taiwan National University executed a hierarchical system, they were roughly divide into five departments: (1) accounting division (2) cashier's division: (3) purchase division (4) property division (5) secretary division.

Generally speaking, the knowledge of financial management which the personnel need to possess can roughly be divided into: (1) Accounting knowledge (2) Financial knowledge (3) Computer operate knowledge (4) tax law knowledge (5) negotiable instrument law (6) purchase knowledge (7) law of purchase (8) solve problem integration capability, but because of the different personal duty,

the weight of the necessary professional knowledge is different .

2.2 Intellectual capital

Baconian (France Bacon) says: " knowledge is the strength ", this sentence has explained how important knowledge is. The generation of science and technology of 21st century, knowledge was transformed , the progressive degree was far more than in the past. If an enterprise should succeed, it is essential to grasp personal knowledge and organize knowledge effectively, and it is the action ability to organize, include information , experience , values, technological ability, knowledge, suggestion, etc. Nonaka and Takeuchi (1995) divided knowledge into explicit knowledge and tacit knowledge.

Thomas Stewart puts forward three kinds of valuable knowledge to organize in the capital book of intelligence in 1977 , it is containing manpower capital, structure capital, customer capital, such as form 1.

Form 1: Meaning of the intelligence capital

	Meaning
manpower capital	The manpower capital means staff's own knowledge, including personal knowledge ability , practice experience , habit , values , judgment ,etc..
structure capital	The structure capital means the organized knowledge, the knowledge that can be duplicated between each other among the staff, for example the culture, abstract knowledge of procedure.
customer capital	The customer has rights to take their choice. The manager must deal with customers problem, and make customers feel respected, establish good relation with the customer , create customer's cost.

Source of the materials: Thomas Stewart , 1977, Intellectual Capital; The New Wealth of Organization.

2.3 human resources management

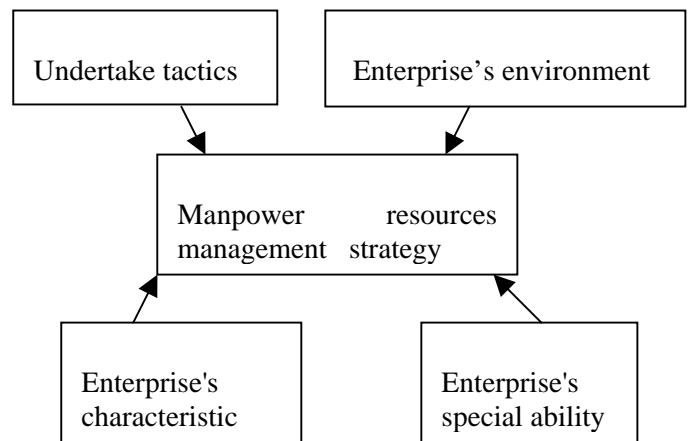
De Simone and Harris think the human resources are a set of systematic and planning activity that an organization designs. It offers the skill that members need in order to match the demand for working now and in the future. Schuler (1992) thinks if talents have outstanding ability to keep important source of its competition advantage through good manpower resources management can help to organize and obtain outstanding talents, and then the competition

advantage will be organized. Huang Ying Zhong (1995) thinks manpower resources management is to regard " people 's values as the centre, probe into the colony mutual-aid relation between people and people, people and thing, extend to such multilateral relations as the organization and system that the colony creates. It contains course and activity of all management of application of all human resources. Huang Ying Zhong (1997) synthesizes a lot of scholars' suggestion and view, divides the manpower resources management practice organized into four systems:

First, manpower acquisition management: It contained manpower planning, work to study and so on. Second, manpower development management: It included education and training, performance examine, manpower unusual fluctuation and future develop. Third, manpower compensation management: It included management of the wages, welfare measure and labor condition.

Fourth, manpower maintenance management: manpower, include interpersonal relationships, relation between labor and capital, discipline to manage and leave office to manage.

Gomez-Mejia (1998) thinks when we work out the manpower resources management strategy, should consider the enterprises environment, enterprise's special ability, enterprise's own characteristic and undertaking tactics, such as Fig. 1.



Domestic and foreign relation of strategies of manpower resources management of Fig. 1

Source of the materials: Gomez-Mejia. (1998) Managing Human Resources, P.26

3. design

The quality research refers to probing into the materials obtained from the situation and attempts to describe, in order to found out the implicit meaning . The researcher visits three national university containing eight colleagues of financial department of university in Taiwan. They give an oral account

that makes discussion to come. The study has four approach, as follows :

(1) Which kind of professional knowledge ability should be possessed to probe into the public personnel of financial department of university in Taiwan?

(2) What is the reservation and employment of the financial personnel of public university by the human resources angle?

(3) Why is important of tax law professional knowledge to university ?

(4) Which kinds of system were used to come conduct to Taiwan national university financial department?

4 Result of study

It is A、B、C、D、E、F、G、H respectively that this research offers eight financial serial numbers of personnel, among them A、B、C are the financial personnel of normal Kaohsiung university, D、E、F are the financial personnel of national Sun Yat-sen University, G、H are the financial personnel of national Taiting university. The problem of interview and the content of the question sheet have put in order as follows:

Question one: Which knowledge does the financial personnel should possess?

A: The specialized probity of the financial administrative staff who should possess needes to depend on its serve units, generally speaking, that accounting personnel should had to pay attention to account, and a cashier should be familiar with negotiable instrument law, tax decree, accounting statement; and the purchased personnel should understand the relevant decrees of the law of purchase and its procedure.

B: My opinion is that financial personnel should possess a lot of basic business knowledge. There is the learning method, it is the mentor making in our office, it lets us to known the business colleague well and come to lead entering the colleague to study newly, a lot of financial experience of management of ours goes down via the instruction way passing on like this.

C: I basically agree in the front two what that colleague speaks. "Knowledge management" includes aspect and so on management strategy, service flow, talented person cultivation and organizational structure. This is inalienable with human resources management.

D: I think the financial personnel knowledge is different to some extent, accounting knowledge is the most important as for accounting personnel; But purchase personnel must know the law of purchase,

and whom the cashier should understand the bank law, tax law, accounting but I think every financial personnel should understand the synthesis knowledge.

E: It is my own opinion that the generation of science and technology of 21st century, much knowledge was transformed, the progressive degree was far more than in the past. Financial personnel morality personal integrity surpasses all professional knowledge. The executive must possess comprehensive knowledge to the job susceptibility, and the executive must understand basically to colleague's state of the house in the group too. It needs different necessary professional knowledge among different departments.

F: The operating computer knowledge and accounting basic principles should be learned. If there were some one who are lacked of commercial science foundation that he would work hardly.

G: Perhaps national university is a public affair organization, I think the enthusiasm knowledge of the financial administration of public university is not enough. To manage outside the committee is a new management way, especially the innovative management of fund, so long as will make relevant rules in legal conditions, it is to open up one of the new financial administration tactics to transfer management to a financial circle special project manager. I think our basic knowledge is enough, but it needs the knowledge and melting inside in the lump of experience to solve comprehensive problem ability, accumulated slowly via time.

H: The cashier needs very important morality because they have many chance to handle money, even if but the knowledge with all lacks morality, he may utilize his professional knowledge to seek illegal interests, so I thinks all knowledge should be put in the first with the training knowledge of morality.

Question two: Could you tell me how the financial personnel of your department to employ and store and manage? How is the wages treatment?

A: There are formal personnel and assistant in our department, the assistant had only basic wage. Their salary is new Taiwan dollars 15860 in the past, the wages treatment was quite low, fortunately the incumbent headmaster relatively has conscience, let the assistant get a salary raise in accordance with academic level, there is December bonus too, some incentive policies make our assistant like to continue holding .It influences staff's morale quite heavy degree whether organ's leader pays attention to the human resources policy.

B: To store talents is important, our group leader has already done in about 15 years, he will retire,

personnel's reserve work must carry on, but the chief manager seems like not pondering deeply above!

C: Our school's wages works have a strange phenomenon that no one would like to do, it is the inconceivable thing in generally common private organization, everybody is vying for doing easy job, everybody wants to push away in miscellaneous job, The executive and human resource department should get involved actively, I think school should take point into account when engaging outside the manpower and try to employ business talent.

D: The financial department of university that I serve has formal personnel, assistant equally, but the assistant that we invited all graduated from university and knew the regulation and knowledge, the wages treatment is ordered in accordance with the academic credentials, there are more than 20,000 new Taiwan dollars to more than 30,000 relatively to other public universities, The wages treatment of our school are much sounder, perhaps relating to the fact that the financial situation of our school is better!

E: The wages treatment of the financial department has no higher than other units, but responsibility is heavier, the financial department's work involves the professional knowledge, the proper business wheel is adjusted to store and hit the good method to manage financial personnel.

F: Financial knowledge 、 knowledge of the computer have been newer all the time, the chance that the school should give us more to undergo training, not only formal personnel can undergo training , the assistant but also undergo training if there is an opportunity, so whole financial department will just progress .

G: we make the transition from teachers college changing to university just originally, our department is insufficient, the financial department is too, there are only three formal personnel, the work can only finish the basic one, financial planning is impossible deeper. We hire some part-time students to come to help the work, they can only help some documents to put in order , their professional ability is scarce.

H: Financial personnel should pay attention to employing and possessing professional knowledge, if the president of school does not pay attention with the general administrative personnel, the state that will not have lofty ideals and manage money matters definitely.

The majority of people all thought the human resources department as if only has in the management, the expenditure company's resources, but regulations otherwise, if the human resources

department can plan appropriately, not only the enterprise saves the cost ,also the enterprise will increase the productive forces.

Question three: Do you think the financial department's organization of the university work out the ideal situation?

A: The organization of national university doesn't work out suitably at present, though it has already implemented the administrative affairs of schools fund, but it still works out in old system. The higher education of Taiwan is the excess of supply over demand at present, every university should make changing from the organization. A lot of new financial problems can not solve in the organization at present, If Taiwan national university requires financial administration performance, it must be introduced enterprise's management idea, it will lead helpful influence of financial administration .

B: To encourage a person to action is essential, but it was lacking, we learn to recognize the counterfeit money way too, but the scientific and technological society imitates technology more and more superb, we need oneself to sustain economic losses after charging counterfeit money because of carelessness, our welfare is few, it makes people have no strength to work that short of the incentive system.

C: Recently, we should sign out English receipt because we conduct an international conference, it make some opportunity to study the foreign financial rule. The foreign financial executive is called Financial Chair. I thought the cashier and accountant had a lot of work to repeat. It wastes a lot of manpower and does the useless thing.

D: I think if national university needs performance to some extent of the financial affairs, it should work out and improve one from the financial affairs.

E: I am an assistant, I work together with formal personnel, though my executive looks after me very much, my responsibility is much heavier obviously, but I did not have high wages, if I charge the counterfeit money carelessly, I must compensate it.

F: The school should set up financial department, it is my superficial opinion.

G: The work of accountant department and cashier department is repeated, I have some suggestion that it is to merge accountant department and cashier department .I think the changing system will bring performance to national university.

H: Taiwan tradition financial department separated two part, one part is accountant department and another is cashier department .It wasted much unnecessary manpower cost.

Question four: Do you think is it important of the tax knowledge? What financial performance influence it will be?

A: We must handle the wages withholding tax, so we must understand the tax law, it is organ's leader to withhold obligators, if the fruit does not pay attention to the tax law of withhold and deduct by mistake, it shall be a serious tax punishment.

B: Our swimming pool is opened outside, it need to pay business tax, so not only need to know the decree of withholding , but also must understand business tax .

C: It has some strange phenomenon in Taiwan, that it is that cashier of national university must be responsible for tax work, but the tax work of private university is by the accounting unit's homework, although the accounting personnel of national university are responsible for financial examination, but they never try to learn tax law.

D: We have large parking lot, we had finished the registration and paid business tax.

E: Donating can reduce taxes, we try to persuade people to donate the university in tax law.

F: The retired pay has taxation too, and there is taxation to hire out factory's market outside in the school too. What tax rate is taken about payment for an article or book written, hour fee , overtime pay , on business fee ,etc. It is all very important. In a word, the qualified personnel of the tax are very important, It has great influence of the financial management system of national university.

G: Tax knowledge is very important, all teacher's research income needs to dedut taxation.

H: It has some question of taxation to engage the foreign person to come to Taiwan to lecture. the tax decree is as many as the hairs on an ox, it is in great numbers.

Question five: What kinds of system come conduct financial information management?

A: Knowledge transfer can create value for organization. To conduct standard financial information management system is very important.

B、C :Our school professional personnel are limited, the majority is brought the new employee by old staff, it is called master and apprentice , it makes the learning ways of passing on.

D : In 21'st century, the importance of information technology application are obvious. To illustrate information technology is one kinds of system to conduct financial information management.

E、F: The systems of our school are relatively sound, the assistant possess basic trader knowledge, but they were taught by veteran too , they learned very fast.

G、H: Veteran teaches new hand too. Some job knowledge is unable to learn by the textbook, it must be taught by old staff. Maybe occupation

training is another kinds of system to conduct financial information management.

4. Conclusion

Under the article discussion, The article has following twelve conclusion :

First : Financial personnel should possess eight items of basic knowledge at least, including: 1.accounting knowledge 2. financial knowledge 3. the computer operates knowledge 4.basic tax law knowledge 5. negotiable instrument law 6. purchase knowledge 7 to solve the integration capability of the problem 8.morality training knowledge . The morality training knowledge seems even more important, because even if someone has the knowledge with all lacks morality knowledge, he may utilize his professional knowledge to do illegal behavior.

Second : Financial personnel should possess basic knowledge , its important degree is like form 2.

Form2: the degree comparison sheets of financial basic knowledge

	Accounting personnel	Cashier	Purchase to personnel	Keep property personnel
accounting	***	***	*	**
finance	**	***	*	*
computer	***	***	***	***
tax law	*	***	×	×
law purchase	**	*	***	×

Comments: ***representatives are very important, ** representatives are medium-sized, * representatives are little important, xrepresentatives are not important.

Third: The transmission of the professional knowledge spreads among personnel. The transmission way has many methods, containing file transmission 、 computer transmission 、 oral transmission .

The information management of learning process should make master and apprentice implemental. The executive should be leaded in good time with its susceptibility.

Fourth : The organization leader's leadership style and idea 、 system 、 human resources management system and incentive system are

tangible. It exists much influence performance of the financial administrative department.

Fifth : There are formal personnel and curia in the financial department of national university. The good human management 、 treatment 、 incentive policy can bring incentive to national financial department personnel . The organization leader's human resources has relevant influences to staff's morale.

Sixth : The changing of the national university financial system, the coming of financial administration presents the pluralistic phenomenon. Taiwan financial department's manpower is insufficient, the professional knowledge does not await hard enough .

Seventh : The tax knowledge of income tax law , decree of withholding are very much important. It has much influence to organ's financial performance. Financial personnel must be responsible for the tax work. Tax knowledge financial department is very important, but tax manpower is deficient.

Eighth : If the human resources management system have not implemented the wheels of personnel and adjusted the work, if someone leaves office or retires some time, it will make the question that financial personnel carry on to appear.

Ninth : To think the question of the financial organization system and the human incentive system are very important .The leader of university must think highly.

Tenth : “Knowledge management ” includes management strategy, service flow, talented person cultivation and organizational structure. This is inalienable with human resources management.

Eleventh : How to stimulate the staff capability is so important. Knowledge management should not merely emphatically the information science and technology , have to pay attention to staff's condition, the psychology.

Twelfth : How to carry on the effective knowledge transfer become the key factor for organization to create its competitive advantage.

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