

Abstract

Higher education system has developed for a long time all round the world. It is the most factors for fostering talents for employment and advanced research. The quality of teaching and student at universities are facing challenges that needed to improve urgently. While the enrollment population of students in higher education grows rapidly, it is very necessary urgently to clarify the mounting controversy: how to improve the operating performance of a university according to its financial statement, quantity data, and the information related to the operating performance.

With the decreasing birth rate in recent years, the quantity of universities and colleges has enlarged rapidly, added to the other factors, private universities will be in a terrible situation that no sufficient students to stand their business sooner or later. We intend in the thesis to find out ways to enhance the quality of higher education by integrating educational resources and testifying the statistical methods.

This paper emphasize on the magnitude of operating those private universities with efficient performance. Chapter 1 is the introduction including the background, motives, and objectives of the research. Chapter 2 deals with the review of literature, whereby related the literatures overseas were be discussed. Chapter 3 focuses on the research methods adopted. Chapter 4 is the analysis of the empirical results, and conducted for the establishment of the model. Chapter 5 presents the conclusion and suggestions for further research.

The study based on the disclosed financial information of the 24 private universities. The conducted variables used to test the relation can be divided into four categories: the operating assets approach, the revenue approach, the expenditure approach, the teaching-quality approach. There are financial ratio and non financial independent variables selected for consideration in this field. There are 19 explained variables in details, and current surplus (SUR) is the only dependent variable as a whole. This study yielded limited information about the operating performances of higher education.

The objective of this research is to seek and find out the explanatory power of the independent variables for financial performance indicators. To the conclusion, the roads to improve the operating performance of these private universities still have taken time. It is better to eliminate the lower-quality universities from the assessment of operating performance

Keywords: Higher education, Private university, Operating performance.

中文摘要

高等教育在全世界任何國家中都是備受關注的重要議題，對於深度學術研究和未來的就業市場皆有牽一髮而動全身之影響力，而大學生素質及教授教學品質正面臨急需改善的轉折點。當近年大學生人數呈倍數大幅增加時，如何強化大學的營運績效成爲炙手可熱的議題。隨著出生率的降低，年增的大學間數削弱了高教的品質，依賴學生收入較重的私立大學之經營情形更是岌岌可危。

本文特別針對二十四家私立大專院校作出實證結果，利用各校 84 年到 94 年的財務報表以及有關經營面的數字，以當期餘絀作爲應變數，包含流動比率、固定資產比率、平均每單位學生支出、生師比、平均每學生數之學費等變數作爲自變數，採用財務及非財務比率分析法進行營運資產面、收益面、支出面、教學品質面的實證分析，探討此統計結果與私立大專院校的營運績效之相依性。

結論顯示出，當期餘絀與固定資產比率、固定資產年增率、總資產、捐贈佔總收入比率、平均每單位學生支出、大學部學生比率有顯著正相關關係；且長庚大學與慈濟大學對學費收入的依賴性最小。利用營運績效之評比建立未來私校的退場機制，提供給相關單位作爲日後的參考依據。