Research on the Construction and Optimization of Performance Evaluation System of Financial Higher Education Funds Based on Dpsir

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Abstract: In order to ensure the sustainable development of venture education funds in Colleges and universities in China, a scientific and clear evaluation system is urgently needed. Based on the index system of DPSIR model, this paper constructs the evaluation system of entrepreneurship education in Colleges and universities in China. In order to test the rationality and feasibility of the model, the AHP method is used to calculate the index weight, and an example of an applied undergraduate college is used for empirical analysis. In view of the evaluation results, the suggestions to further improve the quality of entrepreneurship education need to strengthen the support of entrepreneurship education policies, improve students' Entrepreneurship enthusiasm, and organically combine entrepreneurship education with professional education..

1. Introduction

China's University entrepreneur education began in 1998[1]. After more than 20 years of development, entrepreneurship education in various universities has made some achievements in the number of participants and the scale of education. Later, in September 2014, Lee kiqiang, vice premier of the national conference, put forward the requirement of "large-scale entrepreneurship and innovation" at the summer Davos forum. In May 2015, the national conference issued the opinions on deepening education reform and innovation and entrepreneurship education. However, so far, the development of entrepreneurship education is imminent, whether the goal is achieved, what is the input and output, and what kind of criteria to judge entrepreneurship education[2]. Therefore, a scientific and clear evaluation mechanism and system should be established as soon as possible to ensure the sustainable development of entrepreneurship education.

2. Performance Audit of Education Funds

At present, the goal of educational fund performance monitoring is "3E" monitoring, that is, economic benefits and efficiency benefits. In order to establish the performance audit evaluation index system based on the education fund, there are few researchers[3]. In the existing literature, most of them are based on the concept of "PSR" which is used to build the performance evaluation index system of education funds. For example, the relationship between Tang Yang and other scholars, target level, standard level, factor level and three levels is determined by specific evaluation indicators, and the stress state response chain is determined to determine specific evaluation indicators. Education fund audit evaluation index theory and other scholars based on PSR conceptual framework provide funds for government performance enterprise standard level and element level, in order to build, education fund is to build audit evaluation index system to provide performance. In addition, from the perspective of finance, internal process, customers, innovation and learning and thinking, the evaluation index system of education funds audit is established.

3. The Construction of Educational Fund Evaluation Index System Under the Concept of

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DPSR

DPSIR is widely used in the environment system to establish the evaluation system[4]. It divides the evaluation indexes into five types: incentive, pressure, state, influence and response, and divides the factors under the index layer into the lower distributor layer. The model was originally proposed as SR model based on Canadian statistics, and later developed by the United Nations Economic Cooperation Agency as PSR model[5]. After DSR model was put forward by the United Nations Commission for sustainable development, the European Environment Agency put forward the concept framework of DPSR and implemented it.the total amount of water resources is determined. However, with the development of economy and society, the gradual increase of water demand is the follow-up driving force of education fund protection. However, pollutants in industrial and agricultural production and life reduce the quality of education funds[6]. Beyond the capacity of education funds, water quality will decline. Harmful substances such as human activities and life put pressure on the quality of education funds. Affected by the driving force and pressure, the quality of water resources changes, showing a C state. This change of state affects human production and life, sustainable development, survival and reproduction of aquatic plants and aquatic plants[7]. Under the pressure, the current and future situation of education financing will face the influence of decision "R". The feedback of response results affects the indicators of stress state. Through the chain of influencing factors, the provision of education funds continues to achieve the expected goals. Therefore, based on the concept framework of DPSIR, establish the education evaluation index system of education achievement evaluation, evaluate the government achievement, and improve the education research of fund index system.

4. The Construction of the Evaluation Index System of Educational Funds Performance Audit

The evaluation system model of education expenditure index under the concept of "DPSIR" .

4.1. Driving Force Index

In the process of China's extensive economic development, it is inevitable to sacrifice environment for economic growth[8]. The pollution damage of education fund is mainly driven by rapid economic growth[9]. Therefore, the economic development index should be taken as one of the main indexes to establish the evaluation system of education fund index. Economic development indicators can be expressed by per capita GDP, annual growth rate of per capita GDP, per capita industrial production, etc., and per capita GDP must be the most representative indicator of economic development.

Table 1 Judgment matrix of quasi survey layer to target layer

A	D	P	S	I	R
D	1	2	4	6	6
P	1/2	1	2	3	3
S	1/4	1/2	1	4	4
I	1/6	1/3	1/4	1	2
R	1/6	1/3	1/4	1/2	1

Resource index should be the most influential index reflecting the consumption of resources in education financing. The scarcer the natural resources are, the greater the invisible pressure will be[10]. The government must strengthen the management of relevant resources, including policy protection and management. For resource index, in order to express the growth rate of water consumption per unit GDP, per capita water consumption and water consumption per unit GDP, load analysis method is used. Among them, the growth rate of water consumption per unit of GDP can best reflect the effect of government investment in education.

Population growth promotes economic development, but also increases the demand for resources. Human activities will destroy educational funds. Population density and annual population growth rate can be used to represent population indicators. In his view, population density is a more

representative indicator that can be used preferentially.

Table 2 Quality evaluation index system of entrepreneurship education in colleges and universities based on DPSIR model

First level index	Two level index	Three level index
Quality of entrepreneurship education in Colleges and Universities	Driving force D	D1 university entrepreneurship policy support
		D2 students' initiative

4.2. Pressure Index

Pollutants have enrichment effect. Exceeding the environmental carrying capacity will lead to the destruction of education funds. According to the guarantee of education funds and the effect of pollution control, the most direct pressure is the total amount and intensity of pollutants discharged. The main pollutants discharged from industrial wastewater are cod (chemical oxygen demand) and ammonia nitrogen. The absolute measurement of pressure includes COD emission and ammonia nitrogen emission. Using load analysis method, the output value of industrial enterprises is increased by 10000 yuan, and the growth trend index of sewage discharge growth rate reflects the economic pressure.

Excessive use of pesticides and chemical fertilizers will lead to eutrophication of water body and rainwater entering the water body. Changes in annual rainfall will affect the amount of surface water and groundwater in an area. The change of water demand for ecological, production and living "three life" will change. Different needs for water resources. Therefore, indicators such as the growth rate of pesticide use, the growth rate of chemical fertilizer use, the forest coverage rate, the growth rate of water consumption of "Sansheng" and the growth rate of water demand per capita are used to reflect the indirect pressure.

4.3. Status Indicators

Driven by the pressure, the content of various environmental pollutants in education funding has changed. As the protection and management of education funds increase, more areas and waters are better monitored and managed. The good rate of water quality management, good rate of drinking water quality management, online monitoring rate of river water quality, water quality grade V ratio and other indicators reflect the quality of the indicators provided by education funds.

The ultimate goal of educational fund management is to improve the efficiency of people's production and life. Using education funds to provide governance and per capita water resources growth rate indicators of urban residents' satisfaction, reflecting the economic and social status related to education funds.

4.4. Reaction Index

The document of the superior government is the standard, which measures the labor performance of the subordinate government. This is the most effective way for government inspectors to carry out supervision. Laws and regulations on the protection of education funds include the implementation rate of the "three Simultaneities" system, the environmental impact assessment rate of new projects, the protection of education funds, and the progress of pollution prevention policies and countermeasures.

The selection of financial indicators is reflected in the collection and payment of sewage treatment fees, the collection and payment of sewage treatment fees, and the fund management of project construction. The selected indicators include low expenditure rate of sewage treatment cost, illegal use cost of sewage treatment cost, and "8 items" of Water Pollution Prevention Fund.

5. Taking an Applied Undergraduate College as an Example to Evaluate

Using the above evaluation model, taking undergraduates as the object, the scores of current education group instead of teachers, managers and student representatives are collected, and the original data of evaluation indexes are averaged. Table 8 shows the final scores of level 3 indicators. According to the weight of each index of AHP model, the teaching quality score of our school is 78 points. 5122. Evaluation criteria: 90 or above is the best, 80-90 is the best, 70-80 is the best, 60-70 is the best, 60 is the best. The quality of entrepreneurship education in schools is basically in line with the actual situation of schools. In order to further improve the quality of entrepreneurship education in schools, it is necessary to solve the motivation and motivation of students and change the theory and practice of students according to the causality principle of DPSIR sub model. This study improves the understanding of entrepreneurship and the quality of entrepreneurship education in schools. Strengthen the support of entrepreneurship education policy to ensure the effectiveness of the policy. In order to ensure the smooth development of entrepreneurship education, please set up a special organization to provide full-time personnel with professional venues and equipment. Support entrepreneurship and develop national policies that provide students with the necessary hardware and policy support. Improve students' awareness of entrepreneurship and initiative. The entrepreneurial consciousness of most students is the driving force. The entrepreneur consciousness will directly affect the entrepreneur spirit, so we should first strengthen the cultivation of the entrepreneur consciousness in the entrepreneur education. The school offers KAB courses. Practice has proved that KAB course has a certain effect in cultivating students' entrepreneurial consciousness. On the basis of theoretical study, we should strengthen the influence of practical feeling and improve the initiative of students.

6. Conclusion

On the analysis of the current situation of the financial evaluation system, the evaluation index system based on the DPSIR model of University entrepreneur education quality is established. The weight of each indicator is then determined using the analytical grading process. Finally, according to the established evaluation index and index weight, the quality evaluation of entrepreneurship education in college is applied to verify the rationality and feasibility of the model and index. At the same time, it provides direction for improving the quality of competitive education in universities and enterprises.

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