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**Abstract**

One of the characteristics in Japan's system of higher education is its large private higher education sector. However, recent financing reforms have targeted mainly national universities since the largest proportion of government support to higher education goes to these institutions. Recent reforms have been changing the structure and nature of national university finance. These changes were also influenced by a large private sector. Private universities also compete with national universities in order to increase financial resources. Therefore, there is a need to reconsider resource allocation and the distribution of functions among whole universities. (HRK / Abstract übernommen) Asonuma, Akihiro, E-mail: o47217@nucc.cc.nagoya-u.ac.jp