Thoughts on Fixed Assets Management in Colleges and Universities Based on Full Life Cycle Theory

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Abstract: For more than 40 years since the reform and opening up, China's higher education has made great progress, and various management systems and mechanisms of colleges and universities have been continuously improved. Fixed asset management, as an important part of the college management system, is an important material for teaching and scientific research. Guarantee. Based on the full life cycle theory of assets, this article analyzes the problems in the management of fixed assets in universities in many aspects and dimensions, such as ex-ante management, in-event management, and post-event management, and proposes reasonable suggestions for the management of fixed assets in colleges and universities. Management level of fixed assets.

With the deepening of higher education reform and the implementation of the new administrative and institutional accounting system, new requirements have been put on the management of fixed assets in colleges and universities. To this end, fixed asset management in colleges and universities should abandon the original backward management system and use the full life cycle theory. From the three aspects of ex-ante management, inter-event management, and post-event management of university fixed assets, the comprehensive implementation of relevant policy requirements shows that the university's comprehensive, three-dimensional, and life-cycle management of fixed assets provides a more powerful stand by.

Exploration of Related Fixed Asset Management Theory under Full Life Cycle Theory

In accordance with the relevant regulations of the "Accounting Accounts and Statements of the Government Accounting System-Administrative Institutions" issued by the Ministry of Finance No. [2017] No. 25, fixed assets refer to assets with fixed forms that have a useful life of more than a certain period of time and a unit price of 1,000 yuan or more. [1] Fixed assets are generally divided into six categories: houses and structures; special equipment; general equipment; cultural relics and display items; books, archives; furniture, utensils, fixtures and animals and plants. Because the fixed assets involved in colleges and universities are special, in addition to the above assets, it is necessary to consider the price, which is less than 1,000 yuan, but the tables, chairs, benches and books purchased by batch and case are also fixed assets of colleges and universities. Compared with ordinary administrative institutions, fixed assets of colleges and universities are more complex, and to a certain extent, they also manage fixed assets of colleges and universities. Institutional settings raise higher requirements.

The whole life cycle theory (PLM) refers to the entire fixed asset cycle from the beginning to the development stage, reaching maturity, and then declining. It was first used by the United States in the military field, and it is intended to continuously reduce related operating costs and improve the efficiency of related fixed assets. In the 1980s, the whole life cycle theory entered the civilian field, and more applications were made to improve product competitiveness or improve asset use efficiency. [2] The whole life cycle theory continues to implement intensive management based on the original theory. In place, a modern management idea has been formed.

At present, the use of full life cycle theory for fixed asset management has become a new trend in fixed asset management. Fixed asset management is divided into ex-ante management, in-event management and post-event management. The three are unified, enabling fixed asset management
to create more large gains. Since most of the current funds for the purchase of fixed assets in administrative institutions come from the full or appropriation of finance, the continuous improvement of the fixed asset management system of administrative institutions also helps to save the increasingly tight financial resources.

**Second, the current status of fixed asset management in universities**

(I) Fixed assets in universities are relatively complex and the total value is high

According to the survey, it is found that there are many types of fixed assets in colleges and universities, not only related to commonly used houses and structures, general equipment, but because of their own scientific research characteristics, universities also have special-scale equipment and books of a certain size. According to 10 colleges and universities surveyed, fixed assets The proportion of houses and structures in China is relatively large, accounting for about 60%. As a university, special equipment is only one-tenth of the value of houses and structures, and the proportion of fixed assets is unreasonable, which also seriously limits the strengthening of university scientific research capabilities. As an important component of college assets, assets account for more than 80% of the total assets of colleges and universities, which fully reflects the prominent role of fixed assets in the development of schools. In addition, most colleges and universities' land is allocated or used by the government for free. The value (1 yuan) is recorded, and the land value is not reflected, which also has a certain impact on the authenticity of the total fixed assets of colleges and universities.

(II) Fixed asset management system in universities

At present, university fixed asset management generally uses the "university-level unified command and leadership, and all assets are managed centrally." This asset management model is conducive to the unified coordination of the asset management department, and the centralized departments of each division of labor and cooperation. For the current university fixed asset management, we It can be divided into three phases of management, namely three phases of ex-ante management, in-event management, and post-event management. Pre-exposure management stage: The department in charge of the department, through its own needs, puts forward to the asset management office a rationalization of purchasing fixed assets. Based on the needs and purchasing opinions raised by the centralized department, the department carries out related procurement plans based on the current general situation of the fixed assets and the budget situation of the university; the management stage of the matter: the centralized management department is responsible for the daily use and storage of the fixed assets to ensure that the fixed assets can maximize their effectiveness The Asset Management Office performs relevant supervision to ensure the reasonable use of fixed assets; the post-management stage: the department performs the performance evaluation and scrap application, and the Asset Management Office is responsible for scrap approval, waste fixed asset management and recovery, and completes university fixing Asset inventory work.

(III) Internal control system of fixed assets in universities

At present, most colleges and universities have established internal control systems for fixed assets, which are mainly reflected in the incompatible job separation system. For example, fixed asset procurement is separated from system entry positions, and daily use departments of fixed assets are separated from fixed asset retirement positions. In addition, internal control is also reflected in the process of ex-ante management, in-event management, and post-administration of fixed assets, which are signed and approved by multiple people, and policies implemented by two key business partners to achieve the efficient operation and use of fixed assets as much as possible.

Problems with Fixed Asset Management in Colleges and Universities

1. Unscientific Budgets for Purchasing Fixed Assets in Universities

At present, most colleges and universities have established budget management systems under the leadership of the budget management committee to carry out budget activities in accordance
with the needs of colleges and universities' fixed assets. [4] However, some colleges and universities have not established a comprehensive budget management system. The annual and financial budgets are usually regular, and more fixed asset procurement work is concentrated in the first three or four months of budget execution. At the time of preparation, it is difficult to budget for changes in the second half of the budget, which is often a more general procurement budget, which gives procurement Implementation of the plan caused some difficulties.

2. Disconnected University Fixed Asset Procurement from the Overall School Development Strategy

The acquisition of fixed assets in colleges and universities is closely related to the overall development plan of the university. The procurement work of colleges and universities is only through the relevant procurement plan of the school committee or the fixed asset management department. It is prone to the fact that the purchased fixed assets cannot adapt to the overall plan of the university, resulting in fixed universities. The occurrence of asset waste. The overall development plan of colleges and universities has directional guidance for the purchase of fixed assets. If there is a deviation in the procurement plan of colleges and universities, the overall development of colleges and universities is likely to be hindered. [3] Due to the evaluation of traditional quantitative indicators adopted by colleges and universities for fixed asset procurement, It does not take into account the changes in the development environment of colleges and universities, which is disconnected from the overall strategy of colleges and universities. It is easy to overemphasize the short-term goals of colleges and universities and ignore the long-term development plans of colleges and universities.

3. The University's Fixed Asset Procurement Process is Not Accurate Enough

According to the investigation, it is found that the repeated purchases of fixed assets in universities are serious, and the departments in charge of purchasing assets in accordance with the situation of the department lack effective management and communication. As the purchase of large-scale fixed assets in colleges and universities depends more on financial funds or loans, according to the financial approval of funds How much is the amount, the maximum amount is used for asset purchases, and the purchase of the fixed assets is not completely in accordance with the needs of colleges and universities, and it is easy to cause waste of financial funds.

4. Unreasonable Acceptance of University Fixed Asset Purchase

In order to ensure that the acceptance of fixed assets is not good in universities, because colleges and universities involve more special equipment and equipment, more professional personnel are required to ensure that fixed assets meet the requirements of the user department during acceptance. Due to many objective reasons, it is very difficult during actual purchase acceptance. Difficult implementation or hastily signed, resulting in the use of fixed assets in the future, it is difficult to meet the requirements of the user department.

(I) Problems Existing in the Management of Fixed Assets in Colleges and Universities

1. The daily fixed asset management system is imperfect and the management system is relatively lagging

On the one hand, through surveys, we find that the current universities have established corresponding departments and systems for fixed asset management, but many universities' fixed asset management systems cannot meet the development speed of universities and the needs of higher education reform. The fixed asset management system may be used to cope with higher-level inspections, and the management system is less operable. The university's fixed asset management system does not fully clarify the relevant powers and obligations of each department, and it is easy for the problem of mutual inferiority of fixed asset management. The fixed asset management system of colleges and universities has not been updated accordingly according to the changes in
the development stage of universities. Many colleges' fixed asset management systems cannot completely solve the current fixed asset management problems faced by universities.

2. Relatively scarce staff and low professional quality

At present, many universities have set up specialized fixed asset management departments or commissioners, but generally only one or two people in the university perform routine management tasks. Because fixed assets are the most important part of university assets, compared with the staffing of other departments, the fixed asset management staff in universities is relatively scarce. Fixed asset management commissioners are generally staffed by staff with professional backgrounds in other disciplines, resulting in relatively low professional quality. Fixed asset management commissioners need to continue to learn about fixed asset management in universities while completing their daily work. The lack of relevant knowledge and professional quality will inevitably have a certain impact on the fixed asset management of universities.

3. The level of informationization of university fixed asset management is not high, and the daily idle situation is serious

At this stage, the university's fixed asset management informatization uses the asset management information system of higher education institutions and institutions unified procurement by provincial or municipal financial departments, which only regulates basic tasks such as daily increase and decrease in fixed asset management. Due to the lack of fixed asset positioning function and barcode function, some of the loss of fixed assets occurred. At present, the fixed asset allocation and sharing functions of universities are lacking, and there have been cases where the university's fixed asset purchase exceeds the standard, repeated purchases, and the use efficiency is not high. occurred, causing a serious waste of fixed assets resources in colleges and universities.

(II) Problems Existing in the Management of Fixed Assets in Colleges and Universities

1. Imperfect fixed asset retirement system

Although the local financial departments and college asset management offices have set up procedures for the retirement of fixed assets, the responsible persons are not responsible for the retirement of assets, causing some colleges to lose their fixed assets, especially fixed assets with high prices.

2. Imperfect performance appraisal system

At present, the university’s fixed asset management energy is more concentrated in the first two stages, and it is believed that the acquisition and distribution of fixed assets is all the work of managing fixed assets. Such a wrong conception has caused the lack of performance evaluation related mechanisms of university fixed asset management. College fixed assets are idle, and fixed assets are not fully utilized.

Measures to optimize the management of fixed assets in universities

(I) Measures to optimize the advance management of fixed assets

1. Strengthen budget management and implement a comprehensive budget system

Although most universities have established a budget management system, it is difficult to implement the budget management system. At present, the comprehensive budget management system needs to be further implemented. Under the guidance of the budget management committee of universities, the budget preparation work is "two up, two down", Clarify the fixed asset purchase plan needed by universities, and actively implement it in strict accordance with the budget at the beginning of the year.

2. University fixed asset purchase plan matches the long-term development of universities

The fixed asset purchase plan prepared by the fixed asset use department of the university should be consistent with the department development and the overall development plan of the school. The purchase plans of each centralized department work under the overall plan of the school, so as to avoid the duplication of fixed asset purchases of various departments, resulting in universities Occurrence of waste and idleness of fixed assets.

3. Standardize the procurement plan and save procurement costs

As a public institution, colleges and universities have a large demand for financial funds, and they should strictly standardize their procurement plans so as to meet the premise of normal work
and save procurement costs. In the process of government bidding, match the purchase price with the quality of procurement. Maximize the utility of purchased fixed assets.

4. Streamline the acceptance process and strengthen procurement supervision

Colleges and universities should reorganize the process of purchase and acceptance of fixed assets, and strengthen the cooperation between the asset management department and the fixed asset use department. In the case of highly specialized special equipment, the acceptance work must be checked by the head of the using department or department as the later fixed asset utility. The first person responsible for the assessment will strengthen the sense of responsibility.

(II) Relevant measures for optimizing management of fixed assets in universities

1. Strengthen the construction of fixed asset management systems in universities and update related systems in a timely manner

According to the development stage and educational reform goals of universities, we will continue to improve the university's fixed asset management system and continuously revise the detailed rules to ensure that the relevant fixed asset management system can better serve the university's fixed asset management. In terms of the construction of the university's fixed asset management system, we must Streamline the responsibilities and processes of all parties and prevent each department from pushing each other.

2. Improve the talent team and strengthen professional training

In view of the current lack of talents in fixed asset management in universities, universities should strengthen the construction of human resources. First, provide more professional external training opportunities for existing fixed asset management specialists, so that university fixed asset management specialists can access the most advanced fixed asset management. The asset management philosophy and system serve the university's fixed asset management work. Second, universities should increase the construction of asset management offices, introduce more professional fixed asset management talents, and meet the needs of asset management talents.

3. Improve the level of informatization and build a sharing platform

The construction of university fixed asset information is an important method to ensure the management of university fixed assets. Colleges and universities should strengthen investment in informatization construction so that the university's fixed asset information construction and university internal network construction are interconnected, which saves some funds and improves university unification. Management level. In addition, colleges and universities can rely on the construction of information platforms, create shared platforms, and constantly improve the system of connectivity and unblocking, improve the efficiency of fixed asset use, and reduce the idle rate of fixed assets.

(III) Relevant measures for optimizing post-hoc management of university fixed assets

1. Optimize the scrapping process and strengthen the sense of responsibility.

Regarding the various chaos that currently occur in the retirement of fixed assets in colleges and universities, colleges and universities should continue to optimize the process of scrapping fixed assets, and continue to streamline the process by ensuring the necessary approval procedures and supervision through multi-department approval processes and supervision systems. Responsible persons are cultivated with a sense of responsibility, and the asset scrapping process is actively completed, and the relevant income is turned over to the treasury in a timely manner.

2. Constructing efficient performance evaluation of fixed asset management

When the fixed asset is discarded, colleges and universities evaluate the use of the asset throughout its life cycle and conduct related performance assessments to determine whether the purchase and daily use of the fixed asset has achieved the expected effects and effectiveness. To relevant management responsibilities, establish accountability and assessment mechanisms, and ensure the use of fixed assets in universities.

Conclusion

With the rapid development of higher education, various colleges and universities have more or less fixed asset management issues. They must implement comprehensive budgets, standardize
procurement plans, strengthen the building of talent teams, improve the fixed asset system, and strengthen performance evaluation supervision mechanisms. Only by working hard can we continuously improve the fixed asset management mechanism, improve the level of fixed asset management and the efficiency of fixed asset use in colleges and universities, and help the overall development of various management systems in colleges and universities.

References


