

An Analysis of the Tuition Collection Mechanism Constructing the Whole Process Management of Colleges and Universities

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Abstract: In 1996, the implementation of the Interim Measures for the Administration of Fees in Higher Education Institutions opened a new charter for the comprehensive fee collection of higher education in my country. Higher education tuition income has become an important source of funds in the running funds of ordinary colleges and universities in my country, providing important economic support for the development of higher education, and has been included in the overall budget management of colleges and universities. The management of tuition collection is a policy-oriented and difficult task. How to collect tuition, strictly control arrears, and improve the tuition collection rate is of great significance to improving the financial management level of colleges and universities. Based on the analysis of the common problems in the process of college tuition management, this paper analyzes the construction of the tuition collection mechanism for the whole process management of colleges and universities, in order to improve the management level of college tuition fees and improve the efficiency of college financial management.

Keywords: Universities; Whole-process management; Tuition collection; Mechanism analysis

1. Common problems in the management of college tuition fees

1.1 Tuition arrears data is not optimistic

Classifying tuition arrears can more accurately manage tuition fees. Tuition arrears can be divided into accumulated historical arrears and current student arrears. Colleges and universities generally have a lot of historical arrears of tuition fees^[1]. The informatization construction of tuition fee management in colleges and universities is a process of gradual advancement. In the period when the degree of manual accounting and informatization was relatively low, the tuition fee arrears rate was relatively high; Historical arrears data is relatively large, and most of these arrears data are zombie data, whose authenticity and recoverability need to be confirmed.

1.2 The informatization level of tuition collection is not high

At present, many colleges and universities have carried out the construction of information platforms, including tuition management, payment platform, electronic invoicing platform, accounting processing system, etc. Most of them are established according to the actual work needs of financial departments. However, there is no data sharing between departments related to tuition collection.^[2]

1.3 Insufficient linkage between management departments related to tuition collection

Lack of cooperation mechanism between the management departments related to tuition collection, resulting in long information transmission time and low execution

1.4 College tuition arrears data is not reflected in accounting

In 2019, colleges and universities implemented the “Government Accounting System”. The new system requires that the accrual system be used as the basis, and college tuition arrears should be reflected in the “accounts receivable” and “financial payables” subjects in accounting.

2. Exploration and analysis of the tuition collection mechanism for the construction of the whole process management of colleges and universities

2.1 Improve the system of tuition management

System management is one of the cores of modern management. To do a good job in the management of student tuition collection is inseparable from the improvement of relevant systems.

2.2 Improve the charging method that matches the teaching system

Students who adopt the credit system teaching management mode should adopt the credit system charging method, and students who adopt the teaching management mode of the class system or tutor system should adopt the tuition fee charging mode of the academic year. The same university can adopt different tuition fee management modes for undergraduates, postgraduates and doctoral students.

2.3 Clarify the responsibilities of charging work, and improve the linkage mechanism of charging management and arrears collection

In the whole-process management of tuition collection mechanism, a consensus must first be established: tuition collection management is not the work of a single financial department, but requires the cooperation of relevant functional departments and secondary colleges to perform their own duties and form a good management linkage mechanism. Good tuition collection work. The financial department of the university is responsible for the overall planning of student fee payment, and the relevant functional departments do a good job in coordinating the work.

2.4 Clarify historical arrears and form a long-term mechanism for clearing arrears

Colleges and universities generally have large historical arrears data, and most of these accumulated historical arrears are invalid data, and their authenticity and recoverable amount need to be comprehensively sorted out. To clarify the accumulated historical arrears, it is necessary to connect various student fee information with the student status management information, and then classify the arrears according to the cleaning results.

2.5 Improve the level of information management and realize the linkage of data sharing management

By improving the level of informatization, colleges and universities can upgrade and transform the original charging system, and use the college informatization platform as a bridge to share data on some information.

2.6 Standardize tuition accounting

Colleges and universities should strengthen the accounting treatment of tuition arrears. For the authenticity of financial statements and management needs of colleges and universities, it is recommended that colleges and universities can report tuition arrears in “contingent liabilities”.

2.7 Strengthen the mission of Lide Shuren and strengthen the management of student arrears

It is very important to cultivate students’ spirit of contract, legal awareness, and integrity awareness. Colleges and universities should solidly promote the payment of students’ arrears, and at the same time, pay tuition fees into the students’ ideological and moral education system, so as to cultivate qualified socialist builders and successors.

Conclusion

College tuition income is one of the important sources of college education funds and an important economic guarantee for the normal operation of colleges and universities. At present, there are still common problems in the process of tuition fee management in colleges and universities that the data on tuition arrears is not optimistic, the level of informatization of tuition collection is not high, the linkage between relevant management departments of tuition collection is insufficient, and the data on tuition arrears is not reflected in accounting. Under the guidance of the concept of system management, colleges and universities can establish a tuition collection mechanism for the whole process management, improve the management level of college tuition fees, and realize the realization of college tuition fees through the establishment of rules and regulations, the integration of information technology, strengthening the supervision of the charging process, and strengthening the internal control of tuition standard management. Self-healthy and stable development.

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