

An analysis of fixed assets management in colleges and universities based on asset inventory in the new era

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Abstract: With the current social progress and development, the importance of fixed assets management in colleges and universities has become increasingly prominent. As a crucial part of fixed assets management in colleges and universities, asset inventory is gradually excavated and utilized in practice to build a perfect working mode of asset management. In view of this, this paper will start from the necessity of asset inventory work, through the analysis of the problems existing in the fixed assets management of colleges and universities in the new era, and put forward management strategies based on asset inventory, in order to provide reference for the implementation and optimization of fixed assets management in colleges and universities.

Key words: the new era; Asset inventory; Colleges and universities; Fixed assets management

Introduction

As an important material basis for the development of universities and colleges, fixed assets are of great significance for ensuring the normal operation of universities, improving the level of teaching and research, and promoting the development of higher education. However, due to the large scale and complicated management system of colleges and universities, the problems faced by asset management have become increasingly prominent. Therefore, the fixed assets management based on asset inventory has become one of the key strategies to solve the problem. Asset inventory is an important link of fixed assets management in colleges and universities, which involves the whole process of asset registration, renewal and disposal, and has positive significance for promoting the effective implementation of university asset management. Therefore, the following focuses on the management strategy of fixed assets in colleges and universities based on asset inventory in the new era:

I. The necessity analysis of assets inventory work

1. Realize the organic integration of asset management and financial management

Through asset inventory, we can timely and accurately understand the actual assets of the school and provide accurate data support for financial management. At the same time, the inventory work can promote the school to establish a sound asset management system, reduce the waste and abuse of resources, ensure the rational use of funds and the standard operation of finance, so as to achieve the organic integration of asset management and financial management. Only through the asset inventory work can the asset management and financial management of the school be connected to each other, form a closed loop, realize the optimal allocation of resources, and improve the economic benefits and financial operation level of the school. Therefore, it is of great significance to carry out asset inventory, which can integrate the two important links of asset management and financial management to provide excellent guarantee for the modernization and comprehensive development of the school.

2. Create a conservation-oriented campus atmosphere and implement the concept of scientific development

Through the inventory of assets, problems in school management and the use of funds and resources can be found in time. The inventory results can provide accurate data support for the school, and help the management to make reasonable resource allocation and scientific decision-making; By participating in the inventory work, we can have a deeper understanding of the school's resource situation, enhance the awareness of cherishing resources and rational use of resources, so as to gradually form a conservation-oriented action habit. In order to ensure the long-term and stable development of the school, we also imperceptibly implement the concept of scientific development, and realize the rational utilization and protection of resources from a macro perspective. In other words, the implementation of a series of programs such as asset inventory and asset management can establish the concept of sustainable and scientific development, promote the formation of a conservation-oriented cultural atmosphere within the school, and enhance the school's awareness of asset management and sustainable development.

II. Analysis of fixed assets management in colleges and universities in the new era

1. Weak awareness of asset management

In the new era, due to the changes in the internal and external environment of colleges and universities, colleges and universities are faced with more complex challenges of asset management. However, due to the low emphasis on asset management for a long time, many universities have not formed the awareness of this aspect, or there are large omissions. On the one hand, some college leaders and administrators have not fully realized the importance of asset management to the development of colleges and universities, and have not paid enough attention to it. On the other hand, some university staff also lack the awareness of asset management, lack of cherish and protection of existing resources, and even appear to waste and abuse of public resources. This will undoubtedly lead to loose and chaotic asset management in colleges and universities, and also lay hidden dangers and risks for the future development of colleges and universities. In this regard, we must establish a correct concept of asset management, deeply understand that high-quality fixed asset management is an

important support for the development of various work in colleges and universities, and actively build a new scientific asset management system.

2. Confusion and discrepancies in accounts

In the new era, the fixed assets management of colleges and universities is faced with the problems of chaotic accounts and inconsistent accounts. This is mainly due to the imperfect and ineffective implementation of the asset management system in colleges and universities. In many schools, there are gaps in the management system or arbitrary implementation of the system, such as the registration of fixed assets, receiving, disposal and other links are not clearly stipulated, resulting in confusion in the record management of accounts. In addition, some college personnel and management personnel on the disposal of assets update did not record in time, resulting in accounts and the actual situation is not consistent; Some college asset management personnel lack professional knowledge and experience, and the verification of assets is inaccurate and incomplete, which also lays hidden dangers for the confusion of accounts. In this regard, we must improve the asset management system, clarify the registration, utilization, disposal and other aspects of assets, and formulate corresponding procedures to ensure the standardization and controllability of asset management. It is also necessary to strengthen the assessment and training of professional personnel to ensure that they can carefully implement their work and improve their work level and asset management level.

III. The fixed assets management strategy of colleges and universities based on asset inventory in the new era

1. Pay full attention to asset management

Fixed assets are important assets of universities and colleges, which play an important supporting role in teaching, scientific research and daily operation of universities and colleges. However, in reality, many colleges and universities pay little attention to asset management, which leads to the failure of asset management and affects all aspects of the work of colleges and universities. For colleges and universities, we should start from the following aspects to improve the quality of asset management. First of all, colleges and universities should establish the strategic position of asset management, and make it clear that asset management is not only a part of logistics support work, but also an important part of university development strategy. Colleges and universities should incorporate asset management into their overall strategic planning, clarify the goals, tasks and responsibilities of asset management, and ensure that the asset management work gets full attention. Secondly, colleges and universities should establish and improve the asset management organization system. The establishment of a sound asset management organization system is conducive to clarifying the responsibilities and authority of managers at all levels and ensuring the orderly conduct of asset management. Colleges and universities should set up a special asset management organization to be responsible for the unified management and supervision of the assets of the whole university. Meanwhile, each college or department should also set up asset management personnel to be responsible for the daily management of the assets of their own department. Finally, colleges and universities should work out a sound asset management system. System is the guarantee of asset management, and colleges and universities should formulate a series of operable and targeted asset management systems according to national laws and regulations and their own actual conditions, including the management provisions of asset procurement, use, storage, scrapping and other aspects to ensure the standardization and institutionalization of asset management. In a word, in the new era, colleges and universities should attach strategic importance to the development of asset management, and constantly improve the quality of asset management by establishing a sound organizational system and formulating reasonable rules and regulations, so as to promote the sustainable development and long-term prosperity of colleges and universities.

2. Improve the accounting method of fixed assets

The fixed assets management strategies of colleges and universities need to keep pace with The Times to adapt to social development and progress and the changing needs of colleges and universities themselves. First of all, colleges and universities can learn from the accounting methods of enterprises and introduce accounting management concepts and methods into the accounting of fixed assets. Enterprise accounting methods pay attention to the recognition and measurement of asset value, colleges and universities can also adopt different accounting methods for different types of fixed assets, and select and adjust according to the actual situation. For example, for fixed assets such as scientific research instruments and equipment, the cost model can be adopted for valuation, that is, the acquisition cost is shared; And for fixed assets such as land and buildings, the fair value model can be used for valuation, that is, its market value is measured. Secondly, colleges and universities can strengthen the dynamic management of fixed assets and incorporate the use of fixed assets into the accounting method. Through regular inspection and inspection of fixed assets, master the use of fixed assets, record and update the information of fixed assets in a timely manner, so as to accurately evaluate the value of fixed assets. At the same time, colleges and universities may formulate a standard system for the use of fixed assets, strengthen the maintenance of fixed assets, extend the service life of fixed assets, and improve the use efficiency of fixed assets. Finally, colleges and universities can improve the accounting quality of fixed assets by strengthening the internal control of fixed assets. Internal control is an important means to ensure the accuracy and reliability of fixed assets accounting. Colleges and universities can establish a perfect fixed assets management system, including standardized examination and approval process, clear division of responsibilities, strict supervision and inspection. At the same time, strengthen the training and education of personnel related to fixed assets, improve their post responsibility awareness and professional quality, and ensure that the work is implemented in place. In summary, colleges and universities can learn from the accounting methods of enterprises to carry out accurate valuation; Strengthen the dynamic management and inspection of fixed assets to master the use of fixed assets; Strengthen the internal control of fixed assets and improve the accounting quality of fixed assets.

3. Make full use of modern technology management

At present, the traditional fixed assets management can no longer meet the diversified and complicated needs of modern colleges and universities. Therefore, making full use of modern technology management is an important way to improve the efficiency and level of fixed assets management in colleges and universities. First of all, it is necessary for colleges and universities to establish a fixed assets management information system to record and manage the corresponding assets in a comprehensive, real-time and accurate manner, including the asset number, name, specification, receiving department, return information, as well as the depreciation and disposal of assets and other related data. Through the information system, colleges and universities can conveniently query and statistics the use and value changes of all kinds of assets, and provide scientific basis for the decision-making of colleges and universities. Secondly, based on new technologies such as the Internet of Things and artificial intelligence, the monitoring and tracking of fixed assets can be realized, and the information such as the location, temperature and humidity of assets can be monitored and collected. In this way, colleges and universities can know the use and operation status of assets at any time, find anomalies in time, and reduce potential risks. At the same time, the tracking of fixed assets by the Internet of Things technology can also avoid accidental damage caused by loss, theft and other behaviors, and reduce the potential threats caused by various factors to fixed assets. In addition, combined with artificial intelligence technology, it can realize the predictive maintenance and abnormal early warning of fixed assets, timely maintenance and replacement, and avoid losses caused by asset damage. Intelligent optimization based on artificial intelligence technology can also improve asset utilization and environmental benefits by analyzing usage data and environmental conditions, and putting forward reasonable use plans and energy saving and emission reduction measures. To sum up, colleges and universities should actively introduce modern technology, establish fixed asset management information system, use Internet of Things technology for real-time monitoring and tracking, and use big data and artificial intelligence technology for intelligent management, so as to provide strong support for the sustainable development of colleges and universities.

4. Strengthen the construction of professional management team

Colleges and universities should attach importance to the selection and training of fixed assets management personnel, pay attention to the professional background and practical experience of the candidates, and ensure that the team members have solid knowledge of fixed assets management. At the same time, the induction training should be strengthened so that the new employees can quickly master the skills and qualities required for their positions. Then, by clarifying the corresponding job responsibilities, promotion channels and development paths, the enthusiasm of managers should be aroused, so that they can continuously improve their business level and work ability. In addition, regular implementation of assessment and evaluation, regular performance assessment and business evaluation of management personnel, to ensure that team members always maintain efficient work status and professionalism. For those who fail the assessment or have poor work performance, timely adjustment and optimization are carried out to ensure the overall quality of the team. Finally, we encourage experience sharing and knowledge dissemination among team members, improve the teamwork ability of the whole team, and establish a good communication mechanism with other departments to ensure the smooth progress of fixed asset management. In short, through the selection, training, evaluation, cooperation and other measures, to build a high-quality, efficient asset management team, can lay a solid foundation for the sustainable development of colleges and universities.

Concluding Remarks

With the development of social economy, fixed assets management in colleges and universities is facing new challenges and opportunities in the new era. Through the asset inventory work, we can improve the asset management system of colleges and universities, improve the level of asset management, effectively integrate asset management and financial management, create a conservation-oriented campus atmosphere, and promote the implementation of the concept of scientific development. In the new era, the fixed assets management of colleges and universities should pay full attention to, construct and perfect the management system, and use modern technology to manage, so as to better promote the high-quality development of fixed assets management and lay a solid material foundation for the modernization and comprehensive construction of colleges and universities.

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