

Research on the Current Situation and Innovation Strategy of State Owned Assets Management in Colleges and Universities

Fan Fei¹, Zejiang Zhou^{2, a, *}

¹School of Accounting, Anhui University of Finance and Economics, 233030, Anhui.

²School of Economics, Anhui University of Finance and Economics, 233030, Anhui.

^aCorresponding author e-mail: aczzj123456@163.com

Abstract

In the new stage of development, the management of state-owned assets in Colleges and universities is complex, and the management work needs to be innovated. Therefore, based on the reality, this paper studies the innovation strategy. First of all, from the use of state-owned assets housing, equipment use, school-run enterprises, asset disposal, capital flow, contract management and project management, this paper analyzes the current situation and causes of state-owned assets management in Colleges and universities; then, it proposes to improve the supervision mechanism of state-owned assets and strengthen the management countermeasures of asset formation, asset use, asset flow and asset disposal.

Keywords

State Owned Assets; Management; Innovation Strategy.

1. INTRODUCTION

From the content of the state-owned assets of colleges and universities, it refers to the material resources which are donated, invested, and only have the right to use, and the property rights belong to the state. It is the premise to ensure the organic development of talent training and scientific research activities in colleges and universities. Up to now, in order to ensure the integrity of state-owned assets in colleges and universities, from central departments to regional governments, corresponding documents have been constructed to provide legal support for various work links of state-owned assets management in colleges and universities.

As early as 2002, Tian Xiaojing, a scholar, studied the problems in the management of state-owned assets in colleges and universities. According to the accounting system of colleges and universities, based on the perspective of colleges and universities, he studied the issue of housing accumulation fund. He not only studied the subject setting, but also put forward the accounting entries of each link [1]. In 2008, on the basis of predecessors, Xu Qingyun further explored the management of state-owned assets, pointed out that the scale of university assets increased with the expansion of the student source system, and the previous management needed to be improved. He also proposed to build an organizational mechanism, improve the team and system, and achieve standardized management objectives [2]. In 2012, Pei Xiaoxia pondered on the management of fixed assets in colleges and universities, and believed that it was necessary to start from the ideological, organizational and institutional levels to achieve the goal of making the best use of things [3]. In 2016, Du Haili analyzed the current situation of state-owned assets management in colleges and universities, tried to summarize the causes of defects in state-owned assets management, and put forward a series of suggestions from the whole process of state-owned assets management [4]. In 2018, Liu Ruifen pointed out that in

the new development stage, the state has increased investment in education and explored new management approaches, which is an urgent need [5]. In 2020, Liu Yakun took Hebei Medical University as the object to study its efforts in the management of state-owned assets [6]. It has added abundant domestic theoretical research results, which provide a lot of valuable experience for the management of state-owned assets in colleges and universities in the new stage.

As an organic component of the state-owned assets system, the state-owned assets of colleges and universities are the material basis for the operation of colleges and universities, and also the conditions for promoting the orderly development of various activities in colleges and universities. In short, the development of university education is closely related to state-owned assets. In recent years, with the progress of society, the management of state-owned assets in colleges and universities has begun to attract the attention of regional governments, and has risen to an important work. In order to realize the sustainable development of colleges and universities, it is imperative to implement the management of state-owned assets scientifically. The rapid development of economy has injected vitality into the reform of the management system of state-owned assets in colleges and universities. To a certain extent, it has optimized the content and level of state-owned assets management in colleges and universities. As the key component of the state-owned assets system in China, the state-owned assets of colleges and universities are the driving force for the deep-seated development of colleges and universities. Therefore, it is imperative to manage the state-owned assets of colleges and universities. Based on the problems of housing, equipment, school run enterprises, assets, funds, contract management and engineering projects existing in the management of state-owned assets in Colleges and universities, this paper summarizes the causes and constructs corresponding measures to optimize the asset management and promote the development of colleges and universities.

2. STATE OWNED ASSETS MANAGEMENT IN COLLEGES AND UNIVERSITIES

2.1. Management Status

(1) The current situation of house use management. From the perspective of university housing use, at this stage, some colleges and universities have not submitted for approval and filing, not evaluated, and not constructed public bidding problems when they rent and lend houses. The leasing objects are uncertain, and there are risks in leasing and lending activities. At the same time, there is no unified budget, accounting and management on the expenditure and income of leasing and lending activities.

(2) The current situation of equipment management. From the perspective of equipment use management in colleges and universities, some colleges and universities have not yet built a shared platform. In terms of the use of training equipment, the frequency is less, and the value of training teaching equipment is not fully explored. At the same time, some colleges and universities have not installed and put into use for the first time after purchasing new teaching instruments and equipment, resulting in long-term idleness of equipment and instruments, causing waste of resources. In addition, some colleges and universities did not build scientific evaluation activities in the phase of eliminating and disposing idle equipment. The staff completely relied on their subjective experience and mood to scrap and donate the equipment. In some stages, they even lent the equipment to external units without obtaining approval procedures.

(3) The present situation of school run enterprise management. From the perspective of school run enterprise management, there are many school run enterprises in colleges and universities to enrich campus life and improve the functions of colleges and universities. Some school run enterprises occupy the land and housing resources of colleges and universities for

free, and in terms of assets, they do not follow the relevant procedures and submit for approval such as entry, demolition and scrapping. At the same time, in the transition stage from non operating assets to operational assets, some school run enterprises have not done a good job in asset valuation and transfer procedures according to the provisions. On the basis of uncertainty of the rights and responsibilities of all parties, it is easy to induce the fuzzy relationship between assets and property rights. On the basis of the long-term lack of the responsibility of maintaining and increasing the value of state-owned assets and the concept of turning in capital gains, the relationship between state-owned assets in colleges and universities will become more and more blurred under the background of the continuous replacement of contractors, which will make all activities determined and handled by the person in charge of the school-run enterprises. The loss of state-owned assets is becoming more and more serious, and state-owned assets may appear the situation of departmentalization and privatization in serious cases.

(4) Asset disposal status. From the point of view of the disposal of state-owned assets in colleges and universities, when scrapping the equipment and houses in colleges and universities, the relevant personnel did not report for approval, so they decided to dispose of them without authorization. Although some assets are classified as scrapped assets, their service life has not yet reached the service time limit. At the same time, some university personnel in the disposal of scrapped assets, also did not build auction activities, in the donation, the approval process is useless, to a certain extent, aggravates the loss of assets.

(5) The current situation of capital flow. From the perspective of capital flow, some colleges and universities have the phenomenon of long-term accounts receivable. At the same time, there is also the situation that the financial funds have not been recovered for a long time after they have been loaned to the university run enterprises.

(6) The current situation of contract management. From the perspective of contract management, there are some problems in signing relevant contracts in colleges and universities, such as nonstandard behaviors, long time for signing contracts, and incomplete implementation of relevant provisions.

(7) The current situation of project management. From the perspective of project management, after the construction of the project, colleges and universities may not handle the completion procedures within the first time. At the same time, some colleges and universities also have the problem of project delivery, but not handling the asset transfer procedures. In short, budget overrun is common in university project management [7].

2.2. Current Situation Analysis

(1) The management mechanism is vague. Under the influence of fuzzy management mechanism, colleges and universities have not established a unified management unit. Generally speaking, the state-owned assets management is generally divided into various departments, such as the academic affairs office, the logistics department, the library and the financial department, which are respectively responsible for teaching equipment and instruments, housing construction, books and magazines, and value accounting, which makes the state-owned assets management superficial. If you don't have a clear responsibility, you should act on your own.

(2) Management consciousness is weak. Under the influence of weak management consciousness, most of the state-owned assets in Colleges and universities at the present stage are mainly reflected in financial investment, and show a significant feature of free possession. To a certain extent, it promotes the formation of the concept of valuing purchase and neglecting management. At the same time, in view of the use efficiency of state-owned assets, some

colleges and universities do not realize its importance, resulting in the loss of more and more serious.

(3) Lack of management system. From the perspective of management system construction, most colleges and universities often follow the instructions of superior departments and then consider the campus reality. However, there are also some management systems constructed by relevant colleges and universities, which are divorced from the reality of colleges and universities and become mere formality. At the same time, the effectiveness of the state-owned assets management system is greatly reduced due to the lack of coordination of the regulatory system.

(4) The management means are backward. At present, some colleges and universities have applied computers to achieve efficient management results. However, from the practical point of view, the main function of statistics is to give full play to database management, but the same important business process management is ignored. At the same time, in the purchase, acceptance and use of university assets, the coordination of various departments is poor, which leads to the problem of inconsistency between accounts and reality. In the aspect of evaluation mechanism, although in the new development stage, the evaluation mechanism has attracted the attention of colleges and universities, but in the construction of evaluation mechanism, colleges and universities often only pay attention to whether the evaluation indicators conform to the national standards, but ignore whether the relevant indicators can be implemented, can be applied, and whether it can promote the management level of the university. In addition, restricted by experience, the implementation of evaluation is difficult, and the evaluation mechanism is mere formality.

(5) Lack of management quality. Restricted by the deep-rooted management system for a long time, some colleges and universities do not have high-quality management personnel. They simply regard the management of state-owned assets as simple bookkeeping and accounting, and think that the essence of state-owned assets management is to clearly clarify various accounts and forget the task of maintaining and increasing the value of state-owned assets. In addition, in the management team of colleges and universities, the sense of responsibility and work ability of some managers are weak, and it is difficult to match the education background. Under the background of insufficient personnel quality and serious job mobility, it is difficult to carry out the management work continuously, which seriously affects the management effect.

(6) Long supervision. Under the influence of multi supervision, the management of state-owned assets presents the situation of absence and offside. Due to the lack of unified supervision, all departments in Colleges and universities have their own way, and the problem of inconsistency between accounts and reality is very serious. In addition, some colleges and universities lack of financial supervision in all aspects of asset management, with strong independence among departments. In case of problems, there will naturally be confusion of rights and responsibilities [8].

3. OPTIMIZE THE MANAGEMENT OF STATE OWNED ASSETS IN COLLEGES AND UNIVERSITIES

3.1. Improve the Supervision Mechanism

Generally speaking, improving the supervision mechanism of state-owned assets in colleges and universities should be based on the following four aspects: first, uphold the concept of real-time and dynamic, monitor state-owned assets, use information disclosure and sharing methods, highly monitor the purchase, acceptance, allocation, use and treatment of state-owned assets in colleges and universities, revitalize idle assets, promote the flow of assets, and optimize the utilization of assets. The second is to cultivate public awareness of supervision,

promote public participation in the management and supervision of state-owned assets in colleges and universities, and with its detachment and independence, reduce external interference, restrict university management, and improve the management level. Third, implement internal control, strictly manage state-owned assets from the internal of colleges and universities, standardize the application, application, use and processing of assets, construct relevant processes and requirements, guide the development of various work, and play the supervision function under the role of internal whole process monitoring to ensure the implementation of the system. Fourth, starting from the financial and audit departments of colleges and universities, we should carry out strict inspection and promote the standardization of financial and audit work, so as to solve the problem of inconsistency between accounts and reality, idle and waste, and finally achieve the goal of maintaining and increasing the value of state-owned assets.

3.2. Countermeasures for the Formation and Management of State Owned Assets

To strengthen the formation and management of state-owned assets in Colleges and universities from the following three aspects: first, in terms of consciousness and mechanism, we should strengthen the awareness of asset management, and at the same time, formulate reasonable internal decision-making procedures and control systems, so as to avoid the phenomenon that the main managers monopolize power. At the same time, it is necessary to select experienced experts, set up an evaluation group, demonstrate the investment projects in colleges and universities, make a detailed analysis, and formulate a feasible report, and then submit the report to the decision-making group to decide whether to implement the investment behavior. In addition, we should establish the accountability system to regulate the behavior of relevant personnel from the root. Second, in the aspect of financial budget, colleges and universities should strive for the scientificity and efficiency of asset allocation. When making budget plans, asset budgeting departments should consider campus assets as a whole, analyze stock assets, evaluate benefits, and coordinate responsibility and asset allocation of colleges and universities. At the same time, it is necessary to realize the optimal allocation of assets at all levels according to the asset demand plan of colleges and universities. Third, in terms of asset procurement, colleges and universities should follow the procurement policies stipulated by the regional government in the procurement stage of state-owned assets. Generally speaking, they should focus on centralized procurement and adhere to the principle of openness and transparency when selecting asset suppliers. At the same time, for the purchase of large-scale instruments, colleges and universities should carry out demonstration to avoid blindness in purchasing.

3.3. Countermeasures for the Use and Management of State Owned Assets

First, the construction of evaluation and punishment system should be based on the nature of colleges and universities, based on the management of state-owned assets, and build feasible assessment indicators. For example, the utilization rate, value-added rate, idle rate and loss rate of state-owned assets can be used to judge the management of state-owned assets. At the same time, it should be connected with the annual work assessment, and rewards and punishments should be implemented based on the actual assessment, so as to solve the problem of use from the source. Second, we should build an asset sharing platform, improve the local area network of university campus, and implement network management with the support of network technology, so as to achieve the situation of information sharing and intercommunication on campus. At the same time, based on the network platform, the relevant departments of colleges and universities can flexibly and dynamically grasp the actual situation of assets, and provide a basis for the optimal allocation of assets. In addition, for the long-term idle assets of colleges and universities, we can reasonably adjust and deal with them to achieve the goal of scientific flow of idle assets. Third, standardize the basic work. In the daily management stage, colleges

and universities should implement detailed management and standardize daily operation. Asset management norms should be deeply implemented in the purchase, use, adjustment and disposal, so as to avoid confusion. At the same time, on the basis of doing their own work well, all departments should actively uphold the concept of cooperation, communicate with the financial department, keep the same pace in account setting, and prevent the inconsistency of accounts. Fourth, for the non operating state-owned assets, colleges and universities should do a good job in argumentation, examination and approval and property right registration when they change to business nature. At the same time, they should build assets evaluation activities, implement supervision and assessment under the support of paid use system, strictly control state-owned assets and put an end to the loss of assets.

3.4. Countermeasures for the Management of the Flow of State Owned Assets

We should strengthen the management of the flow of state-owned assets from the following two aspects: one is to build an asset management system. At the same time, we should build a special asset management organization, and do a good job in training, selecting professional personnel, full-time asset management work, endowing them with management rights, and require them to scientifically allocate and highly utilize state-owned assets. The second is to construct the asset adjustment system. As we all know, in the development of colleges and universities, there must be large-scale idle or low-frequency equipment. Therefore, colleges and universities should implement the adjustment of equipment, adhere to the principle of making the best use of materials, and realize the effective allocation of assets. At the same time, we should get rid of the restriction of the wrong ideas in the past stage, set up the asset allocation center, and complete the reasonable asset scheduling [9].

3.5. Management Countermeasures of State Owned Assets Disposal

We should strengthen the management of the disposal of state-owned assets in Colleges and universities from the following three aspects: first, scientifically formulate the procedures for handling and approval, and infiltrate the contents of the procedures into all departments, so as to promote the departments to understand the procedures and authorities of the examination and approval procedures carefully. For official vehicles and large equipment, when selling, lending and scrapping, the identification request must be submitted to the relevant departments first, and then the next operation can be carried out after the identification is completed and the supporting documents are obtained. Second, the relevant departments should adhere to the principle of openness and fairness, take the way of bidding transfer, and take the property rights trading market as the platform, so as to avoid the occurrence of dark box operation and the loss of assets. Third, we should standardize the processing procedures to ensure that the treatment results are reasonable.

4. CONCLUSIONS

As an organic part of the state-owned assets system, the state-owned assets of colleges and universities have no doubt about the integrity of the national economy. Therefore, we must pay attention to the management work. Based on the connotation, problems and causes of the management of state-owned assets in Colleges and universities, this paper puts forward some innovative strategies for the management of state-owned assets, such as perfecting the supervision mechanism of state-owned assets, strengthening the management of formation and use of assets, the management of assets flow and the management of assets disposal, so as to provide theoretical experience for the management of state-owned assets in Colleges and universities in the future, so as to realize the overall progress of China's economy.

REFERENCES

- [1] D.W.Zhu, X.J.Tian. Research on the accounting of housing accumulation fund in Colleges and universities. Journal of Northwest Polytechnic University: Social Science Edition, (2002)No.3,p.94-96.
- [2] Q.Y.Xu. Analysis on the management of state owned assets in Colleges and universities. Contemporary economy, (2008)No.1,p.102-103.
- [3] X.X.Pei. Problems and Reflections on the management of fixed assets in Colleges and universities. Times finance, (2012)No.3,p.168-168.
- [4] H.L.Du. Current situation and Countermeasures of state owned assets management in Colleges and universities. Economic research reference,(2016)No.55,p.7-50.
- [5] R.F.Liu. Research on the management innovation of state owned assets in Colleges and Universities under the background of the new era. Journal of Jiangxi University of education, Vol.39 (2018)No.3: 96-99.
- [6] Y.K.Liu. Exploration of ways to improve the management level of state owned assets in Colleges and universities. Industry and Technology Forum, (2020),p.228-229.
- [7] C.Yi. Analysis of research status and development trend of state owned assets management in Colleges and universities. Financial economy, (2019)No.10,p.95-97.
- [8] D.H.Gao. Analysis of the problems and Countermeasures in the management of state-owned assets in Colleges and universities. China management informatization, (2020)No.8,p.6-7.
- [9] W.Di, Y.Q.Wang. Analysis of the current situation of the disposal of state-owned assets in Colleges and universities and Discussion on the management path. China modern education equipment, (2020),p.36-38.