

## **Analysis on the Education Cost Accounting System of Higher Vocational Colleges under the New Accounting System of Higher Vocational Colleges**

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**Abstract:** With the rapid development of vocational colleges in China, improving the quality of education and optimizing teaching resources have become the internal driving force for colleges and universities to carry out education cost accounting. At the same time, according to the state's latest accounting system in colleges and universities, accrual basis is adopted. Inter-period expenses are handled through apportionment and accumulation. These regulations provide an institutional basis for accurately calculating the education costs of higher vocational colleges, but the relevant departments have not yet issued corresponding education cost accounting methods. Therefore, it is the key to create a new favorable development space for the education budget management of higher vocational colleges. This paper mainly discusses the management of education cost accounting in higher vocational colleges under the accounting system of new universities.

### **1. Define the Basic Concept of Educational Cost in Higher Vocational Colleges**

From the perspective of internal control, the relationship between the school and the department can be divided into two main levels according to management needs. The cost of education is calculated by the student, and the student can be considered a cost object or can be classified according to the student's academic level and professional department. Each classification result can also be regarded as a cost accounting object, and the diversity of the final classification result also determines the diversity of cost accounting. Compared with other institutions of higher learning, higher vocational colleges have the same advantages in academic level and technical level. Therefore, this paper chooses a single object of education cost, namely the number of students. In addition, since students' main study in Higher Vocational Colleges consists of semesters and years, the cost accounting analysis of education specialty should be calculated according to semesters and years, and the per capita education cost should be calculated. School students should be synthesized according to their needs.

### **2. Analysis of the Current Situation of Financial Budget Management in Higher Vocational Colleges**

With the promulgation and implementation of the new accounting system in Colleges and universities, the society attaches more importance to the financial budget management in Higher Vocational colleges. However, there are still some problems to be solved in the analysis of the present situation of the budget management. The existence of these problems will have a certain impact on its long-term development. It is of great significance to analyze the current problems and propose targeted improvement measures. The new accounting system in Colleges and universities pays more attention to the excavation and application of accounting information. It emphasizes the imperfection of accounting information by improving the traditional accounting system, and effectively solves the problem of illegal operation through the collection of accounting information. Through the collection of accounting information and the adjustment of accounting subjects, we can solve the problem of inefficient accounting work. The new accounting system in Colleges and universities has created a work management system which combines budget and financial accounting. It effectively meets the needs of financial management in Colleges and universities in the new era, and further realizes the effective combination of public finance management

mechanism and self-management mechanism in Colleges and universities. The financial accounting system of traditional colleges and universities only considers the issue of power and responsibility when it comes to the business revenue and expenditure business. In the new era, the financial management accounting system of colleges and universities takes the development of all economic businesses as the basis of the power accounting. Therefore, more emphasis is now placed on strengthening the accounting management of intangible assets in colleges and universities, and innovating new methods of cumulative depreciation management of fixed assets. Further, the income and expenditure of higher education institutions will be re-divided according to the source of funds and classified management will be implemented, which will further improve the standardization of financial management in colleges and universities.

With the rapid development of China's higher education, the state and society put forward higher requirements for the efficiency and quality of financial management in colleges and universities. The new accounting system has been further provided by the financial management of colleges and universities, in order to determine who the invoice is issued to, and taxation will also be The difference. When invoicing is issued by the purchasing department, if a special invoice should be used when purchasing materials, if a special taxpayer supplier can also use a special invoice, the advantage is that the corresponding cost can be optimized. In order to prevent the invoice from being deductible due to expiration, it should be reimbursed in a timely manner. When spending costs, use VAT-specific invoices whenever possible. China's State Administration of Taxation will have problems in the procurement of materials in the construction industry because of the lack of deductions, and there are specific solutions, so we should understand the tax policy of our country. If we continue to use the traditional financial management model, in the process of determining budget indicators, the main reference is historical numerical indicators and experience. This method of determining budget indicators often lacks certain strategic factors. Investors only pay attention to the status quo, which affects the long-term stability and development of the school. Because of the centralization of financial budget management power in individual colleges and universities, it is impossible to implement the basic budget and responsibility of each department. As a result, the various departments of the school do not have reasonable coordination, so that the whole budget preparation can not be correctly implemented to play a role, making the investment and use of the efficiency is not high.

In the financial management of Higher Vocational colleges, budgetary funds are greatly affected by self-financing, especially in the context of the increasing cost of teachers' team. In the whole process of building the teaching team, the expenditure of funds accounts for a large proportion of the capital resources, which will seriously affect the investment and budget of fixed teaching equipment. As a result, the entire teaching resources are unevenly distributed, and in serious cases, normal teaching activities cannot be carried out.

### **3. Discussion on the Cost Accounting of Higher Vocational Colleges under the New Accounting System**

Due to the rapid development of the current market economy, the key factors for the continuous and smooth development of teaching work depend on the merits and demerits of financial budget management in higher vocational colleges. Relevant financial management staff should strengthen their professional ability to continuously learn and update, and at the same time, they should transform the old financial budget management concepts and carry out more professional activities of management knowledge ability. Let all the staff of the financial budget management department participate in it, so as to improve the quality of budget management. Finance personnel should also make effective use of the advantages of the current development of electronic information technology in our country, improve the efficiency of daily work with efficient information-based financial management mode, and ensure the continuity and supervisability of budget management.

The key to the rapid development of higher vocational colleges is to have a sound financial budget management system, strictly implement budget management, and strengthen the qualification examination of the application procedures of relevant departments, so as to ensure the

appropriate rationality of the application funds. Higher education carried out by higher vocational colleges is also a public welfare undertaking and a non-profit organization. With the introduction of a new accounting system in Colleges and universities, we should strengthen the professional and standardized management of financial budget management accounting behavior in Higher Vocational colleges. It is conducive to the formation of standardized and systematic financial accounting management system in the development of Higher Vocational colleges. At present, the way of tax control in our country is bills, so we must have the corresponding invoice management process, so we can deduct the tax to the greatest extent. Specific implementation process is that as a construction enterprise, there should be relevant provisions to sign the contract, mainly including the content of invoice, the time to serve the invoice and the responsibility due to the loss of the invoice. For the establishment of the invoice management system, special personnel should be set up to manage the special VAT invoices, so that there will be no problem of losing invoices. Certification invoices are also very important, so in order to avoid time-outs, attention should be paid to certification issues. Strengthen the budget investment structure management, so as to improve the effectiveness of financial budget management work, and at the same time set up a financial budget team led by the principal. For the daily income and expenditure of the school and the need for long-term development of the school, a special fund will be set up to meet the needs of school construction and development. At the same time, a preparatory fund for scientific research can be set up. This fund can stimulate the potential learning and innovation ability of the school, and can also improve the scientific research level of higher vocational colleges and promote the sustainable development of the school. To realize the multiple management of scientific research funds and strictly examine the examination and approval process of various scientific research projects, it is necessary to pass the evaluation of various departments to ensure the scientific and accurate use of scientific research funds.

Taking the activity-based costing method as an example, the activity-based costing method is a costing method that can allocate products and consume resources as costs. The main features of the activity-based costing method are cost-based collection of costs and distribution of costs by workload. Higher vocational colleges have obvious tasks. In short, the use of activity-based costing method to establish a higher education college education cost assessment system helps to analyze and compare the education costs of various departments and eliminate invalid costs. Finally, the goal of optimizing the resource allocation of higher vocational colleges and improving the efficiency of running schools is achieved. Specific to the higher vocational colleges, the configuration of the scientific research management operation center and the equipment management operation center can be equal to the ratio of the actual number of students in the college to the total number of students in the school. The distribution rate of other operations centers is equal to the cost basis of each operation center and department. Multiply the ratio of total work by the actual man-hour consumption corresponding to each department by their respective allocation rate, and finally calculate the operation cost of each department. School accounting can distribute the resource cost to the above-mentioned operation centers according to the determined resource motivation to form the operation cost database. Calculate the allocation rate of job driver and assign the cost of job to the cost object. Under the activity-based costing method, it is easy to quantify, and the number of mobile phones and work motivation reflects the cost change of operation center as operation motivation. Personnel costs include remuneration for full-time and part-time teachers and administrators; public expenditure generally includes daily expenses such as travel, utilities, communications, office expenses, etc. Depreciation expenses include depreciation of fixed assets and amortization of intangible assets. Analyse and identify the resource motivation for each task. In the practical work of Higher Vocational colleges, there are three main sources of resource motivation: the first is the actual number of people as a resource-driven factor, such as office costs and wages. The second is to use actual consumption as a resource driver, such as utilities and heating fees; the third is to include resource costs directly in the operation center, such as depreciation and maintenance costs. Identify and collect resources from higher vocational colleges. Expenditure items not related to student development, such as retirees, are excluded based

on personal statements provided by the accountant. Subsequently, resources are broken down and combined to accurately collect the educational costs of higher vocational colleges. This resource consumption is generally divided into three categories: personnel expenditure, public expenditure and depreciation expense. Accurately divide each work center. Higher vocational colleges combine the functions of various departments to classify operating costs. The college's operational processes can be divided into six operational centers, including: teaching operations, teaching management operations, student management operations, administrative management operations, scientific research management operations, and equipment management operations. The core concept of the ABC method is to calculate the cost-forming motivation and achieve control over the operational process. This is in line with the school's cost control management and the idea of improving the overall school level of the school. The cost accounting system of higher vocational colleges based on activity cost method. The cost accounting system of higher vocational colleges can divide the talent cultivation process of colleges and universities into several operation items through activity-based cost accounting, collect indirect cost consumption, and assign each operation center according to the determined resource drivers, and each operation. The direct cost is aggregated, and then calculated according to different operation driving factors. All operation costs are collected into the final product, that is, the educational object of Higher Vocational colleges. There are differences in educational expenditure of different professional categories in Higher Vocational colleges, and indirect cost accounts for a large proportion in cost accounting. With the help of ABC method, we can collect the cost according to the cost motivation and realize the effective accounting of indirect cost in Colleges and universities. Higher vocational colleges pay more attention to the control and management of cost process. Higher vocational colleges pay attention to cost process control, hoping to find the fulcrum of open source and savings through cost accounting, optimize the allocation of resources and improve academic qualifications. Every student is a periodic cycle of entrance and graduation, which has obvious periodicity and stability. Higher vocational students have a single level of education, but their majors are diversified, with obvious functions and relatively stable multi-functions, which accords with the accounting characteristics of activity-based cost accounting method. The indirect cost of Higher Vocational Colleges accounts for a larger proportion.

#### **4. Conclusion**

Under the background of the implementation of the new accounting system in Higher Vocational colleges, we should strengthen the construction of financial budget management team in Higher Vocational colleges. Increase the professional stability of the accounting team, adopt the corresponding incentive system to absorb relevant professional talents, and often conduct professional training and peer exchanges. Broaden our horizons, better solve all kinds of unexpected problems, and promote the sustainable development of higher vocational colleges.

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