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SUMY NATIONAL AGRARIAN UNIVERSITY
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Public Management and Administration Department

QUALIFICATION WORK

Education Degree - Master

IMPROVEMENT OF FIXED ASSETS' MANAGEMENT

Completed: student of
073 «Management» (EP «Administrative Management»)

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Faculty
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Field of Study

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Approved:

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TASK

on qualification work for student

Yin Jian

**1. Theme of Improvement of fixed assets' management
Qualification
work:**

Supervisor Tetiana Kharchenko, PhD, Associate Professor

approved by the university from

2. Deadline for student completed project (work)

March, 08 2024

3. Background to the project (work):

educational methodical manuals, monographs, textbooks on the subject of research, scientific publications, economic and financial statements for the period of 2020-2022

4. Contents of settlement and explanatory notes (the list of issues to develop):

Learn the theoretical understanding of the theory of refined fixed asset management; analyze the benefits of the refined management of fixed assets to the enterprise; an overall evaluation of the application of the refined management of fixed assets; analyze the current situation of fixed asset management in Nanning College of Technology; analyzing the problems of fixed asset management in Nanning College of Technology; determine the direction of the construction of the fixed asset refinement management system of Nanning College of Technology.

5. Date of assignment:

CALENDAR PLAN

№	Title the stages of the degree project (work)	Date of performance project stages	Note
1	Definition and approval of the thesis, preparation of the plan - schedule of work	December 2022	done
2	Selection and analysis of literary sources, the preparation of the first theoretical chapter	December 2023	done
3	Preparation and presentation of draft of the first chapter of the thesis	January 2024	done
4	Collection and processing of factual material, synthesis analysis of application issues in the enterprise	February 2024	done
5	Making the theoretical part of the thesis, summarizing the analytical part	February 2024	done
6	Design options improve the research problem	March 2024	done
7	Completion of the project part of the thesis, design chapters	March 2024	done
8	Previous work and its defense review	March 2024	done
9	Checking the authenticity of the thesis	March 2024	done
10	Deadline for student completed the thesis	March 2024	done
11	Defense of the thesis	March ,22 2024	done

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SUMMARY

Yin Jian. Improvement of fixed assets' management.

Master's thesis in the specialty 073 «Management», EP «Administrative Management» SNAU, Sumy-2024 - Manuscript.

The fine management of fixed assets is an important part of modern enterprise management and a key means to improve the efficiency of asset utilization and operational efficiency. For private colleges and universities, the refined management of fixed assets has more important significance. Taking Nanning College of Technology as an example, this thesis discusses the problems and challenges of the refined management of fixed assets in private colleges and universities, and puts forward corresponding solutions and suggestions.

This paper first introduces the background and significance of the study, and outlines the relevant theories of fixed asset refinement management and the current status of research at home and abroad. Then, it analyzes the classification and characteristics of fixed assets in private universities and reveals the problems and difficulties in fixed asset management in private universities. In the part of theory and practice, this paper introduces the relevant theories of refined management in detail and discusses its application in fixed asset management. Through the case study, it elaborates the important role of refined management in enhancing the effectiveness of fixed asset management and reducing costs. For the current situation of fixed asset management in Nanning College of Technology, this dissertation carries out a detailed analysis, including the basic situation, current situation analysis and existing problems. Subsequently, the fixed asset refinement management program of Nanning College of Technology is proposed, including the concept of management and implementation principles. Finally, in the part of management suggestions and countermeasures, this thesis puts forward improvement suggestions and countermeasures for the problems existing in the refined management of fixed assets of Nanning College of Technology, in order to be able to help the school to better implement the refined management of fixed assets.

Through the research and analysis of this paper, it can provide useful ideas and solutions for the refined management of fixed assets in private universities, and promote the sustainable development and enhance the competitiveness of private universities.

Keywords: fixed assets, fine management, private colleges and universities

АНОТАЦІЯ

Йін Чжіан. Удосконалення управління основними засобами.

Магістерська робота за спеціальністю 073 "Менеджмент", ОПП "Адміністративний менеджмент" СНАУ, Суми-2024 - Рукопис.

Ефективне управління основними засобами є важливою складовою управління сучасним підприємством і ключовим засобом підвищення ефективності використання активів та результативності діяльності. Для приватних коледжів та університетів раціональне управління основними засобами має ще більше значення. На прикладі Наньнінського технологічного коледжу в цій роботі розглядаються проблеми та виклики вдосконаленого управління основними засобами в приватних коледжах та університетах, а також пропонуються відповідні рішення та пропозиції.

В роботі визначено передумови та проведено дослідження, а також окреслено відповідні теорії управління вдосконаленням основних фондів та поточний стан досліджень у країні та за кордоном. Проаналізовано класифікацію та характеристики основних засобів у коледжах, а також виявлено проблеми та труднощі в управлінні основними засобами коледжів. На конкретному прикладі показано важливу роль вдосконаленого управління в підвищенні ефективності управління основними засобами та зменшенні витрат. Для аналізу поточної ситуації з управління основними засобами в Наньнінському технологічному коледжі проведено детальний аналіз, включаючи базову ситуацію, та досліджено існуючі проблеми. Розроблено програму управління вдосконаленням основних засобів Наньнінського технологічного коледжу, включаючи концепцію управління та принципи реалізації. В частині управлінських пропозицій обґрунтовано напрями щодо вдосконалення та заходи щодо проблем, що існують у вдосконаленому управлінні основними фондами Наньнінського технологічного коледжу, щоб допомогти краще впровадити вдосконалене управління основними фондами.

Завдяки проведеному дослідженню та аналізу поточної ситуації розроблено ідеї та запропоновано конкретні рішення для вдосконалення управління основними засобами в коледжах, а також сприяти сталому розвитку та підвищенню конкурентоспроможності коледжів.

Ключові слова: основні засоби, ефективне управління, приватні коледжі та університети

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INTRODUCTION

Relevance of the topic. The fine management of fixed assets is an important part of modern enterprise management and a key means to improve the efficiency of asset utilization and operational efficiency. For private colleges and universities, the refined management of fixed assets has more important significance. Taking Nanning College of Technology as an example, this thesis discusses the problems and challenges of the fine management of fixed assets in private colleges and universities, and puts forward corresponding solutions and suggestions.

First of all, private colleges and universities usually face a relative lack of resources, so how to make full use of and optimize fixed assets is very crucial. Through refined management, the rational allocation and use of fixed assets can be realized to maximize the efficiency of resource utilization and reduce waste, so as to better meet the teaching, research and management needs of the school.

Secondly, good teaching facilities and equipment are crucial to the provision of quality education. Through refined management, we can ensure the normal operation and maintenance of teaching facilities, provide a good learning environment, improve teaching conditions, and enhance the quality of teaching and students' learning experience.

Then, the management status of fixed assets directly affects the image and reputation of the school. Through refined management, we can keep fixed assets in good condition, enhance the aesthetics and overall image of the campus, and increase the attractiveness and competitiveness of the school. A good campus image not only attracts excellent teachers and students, but also improves the school's social recognition and influence.

Furthermore, rational management of fixed assets helps to reduce the school's operating costs, improve the efficiency of resource utilization and increase economic returns. Through refined management, equipment failures and damages can be reduced, and repeated investment and redundant construction can be avoided. At the same time

development and economic benefits.

Finally, private colleges and universities are an important part of China's higher education field, and their development status is directly related to the education cause of the whole country. Studying the fine management of fixed assets in private colleges and universities can provide reference for governmental decision-making, provide a basis for the formulation of relevant policies and planning, and promote the development of private colleges and universities and the improvement of the overall quality of education.

To sum up, the study of the fine management of fixed assets of private colleges and universities is of great significance, which is not only beneficial to the development and improvement of the schools themselves, but also positively promotes the improvement of the quality and level of higher education in the whole country.

The purpose and objectives of the study. The purpose of study the fine management of fixed assets in private colleges and universities is to improve the efficiency of asset use, reduce operating costs, enhance the value and quality of assets, as well as strengthen risk management. Through scientific management methods and strategies, it can help private colleges and universities utilize and manage fixed assets more effectively and provide support for the sustainable development of colleges and universities.

To achieve this goal, it is necessary to solve the following tasks:

- a theoretical understanding of the theory of refined fixed asset management;
- analyze the benefits of the refined management of fixed assets to the enterprise;
- an overall evaluation of the application of the refined management of fixed assets;
- analyze the current situation of fixed asset management in Nanning College of Technology;
- analyzing the problems of fixed asset management in Nanning College of Technology;
- determine the direction of the construction of the fixed asset refinement management system of Nanning College of Technology.

The object of study is the impact of fine-tuned management of fixed assets on private colleges and universities.

The subject of research is to take Nanning College of Technology as an example to explore the problems and challenges of fine management of fixed assets in private colleges and universities, and put forward corresponding solutions and suggestions.

Research methods: Literature analysis method - Through collecting and studying books and articles about fixed asset management in higher education institutions at home and abroad, and with the help of the Internet, we have carried out a large amount of data collection to deepen our understanding of fixed asset management in higher education institutions. Case study method - Investigate the actual situation of fixed asset management in Nanning College of Technology, analyze it by using relevant theories, and find out the solutions with practical significance that can improve the current situation of fixed asset management in Nanning College of Technology. Field research method - Research the basic matters of fixed assets of Nanning College of Technology through questionnaires, documents, interviews and other ways. Preliminary understanding of the problems of fixed asset management in Nanning College of Technology.

The database includes scientific research achievements of scientists at home and abroad in problem areas, national statistical report data, world statistical report data, publication of official and scientific journals, report information of enterprise manufacturers, and information of international and Chinese science time conferences.

Scientific novelty of the results. The concept and characteristics of the refined management of fixed assets in private universities, combines with the status quo of fixed asset management in Nanning College of Technology, emphasizes the practical significance of the theory of fine management to improve the status quo of fixed asset management in higher education institutions, and puts forward matching measures in the hope of helping Nanning College of Technology to better manage fixed assets.

The practical significance of the results is: It can be used as a basis for further research on the theory, methods and practice of fine management of fixed assets, as

well as for improving the stable position of fine management of fixed assets in modern enterprise management. The application of the research results in the practical activities of enterprises confirms this.

Personal Achievements:

1 Yin Jian FINE MANAGEMENT OF FIXED ASSETS IN CHINESE UNIVERSITIES AND COLLEGESE. *Економіка підприємства: сучасні проблеми теорії та практики*: Матеріали дванадцятої міжнар. наук. -практ. конф., 8 вересня 2023 р. Одеса: ОНУ, 2023. С. 371 – 373.

2 Yin Jian KEY ELEMENTS OF THE FINE MANAGEMENT OF FIXED ASSETS IN CHINESE UNIVERSITIES. Матеріали науково-практичної конференції викладачів, аспірантів та студентів Сумського НАУ (25-28 квітня 2023 р.). Суми, 2023. С. 379

The structure and scope of work. Qualification work consists of an introduction, three chapters, conclusions and suggestions, a list of references, which consists of 20 titles. The main text is placed on 54 pages of computer text, the work contains 3 tables, 5 figures.

CHAPTER 1.

THEORETICAL STUDY ON THE FINE MANAGEMENT OF FIXED ASSETS

The concept and connotation of refined management: Refined management is a management method and concept that emphasizes precise and comprehensive management and control of all aspects and details of organizational operations. It includes the following aspects. First, refined management focuses on supporting decision-making and management work by collecting, analyzing and utilizing data. Effective data collection and statistics can provide an accurate information base to help managers understand the current situation, identify problems, and make scientific decisions. Secondly, refined management requires the establishment of standardized management processes and operating procedures, and clarifies the responsibilities and requirements of each link. Through process-oriented management, unnecessary waste and errors can be reduced and work efficiency and quality can be improved. Third, refined management emphasizes real-time monitoring and control of key links and indicators. By setting reasonable goals and targets, and tracking and evaluating them, deviations and problems can be detected in time and corrected with appropriate measures.

In addition, refined management pursues continuous improvement and innovation. By analyzing and summarizing lessons learned, the root causes of problems are identified and improvement measures are taken. At the same time, innovative thinking and practice are encouraged and supported to continuously improve management level and work effect. Finally, refined management emphasizes close cooperation and effective communication between all levels and departments within the organization. Through teamwork and joint efforts, the professional abilities and creativity of team members can be brought into full play to maximize overall performance.

The goal of refined management is to improve the level of management, increase the competitiveness of the enterprise or organization, and achieve the optimal use of resources and maximization of value. By precisely and comprehensively managing and controlling all aspects, we can reduce costs, improve efficiency, optimize resource allocation, and continuously promote the development and innovation of the organization.

The implementation of refined management: first requires the formulation of a detailed management plan. Enterprises need to develop a detailed management plan before the implementation of refined management, clear management objectives, scope, timetable and resource allocation, etc., in order to ensure that the management is carried out in an orderly manner. Secondly, optimize the management process. Enterprises need to comprehensively sort out and analyze the existing management processes, identify existing problems and bottlenecks, and optimize and improve them to improve the efficiency and accuracy of management. Then strengthen data management and analysis. Enterprises need to establish a perfect data management system and analysis system to collect, organize, analyze and apply management data to provide decision support and improvement direction. Finally introduce advanced management tools and technologies.

Enterprises can introduce advanced management tools and technologies, such as ERP, CRM, BI, and so on, in order to improve the efficiency and accuracy of management and promote the sustainable development of enterprises. There is also a need to establish a perfect supervision mechanism. Enterprises need to establish a perfect supervision mechanism to monitor and evaluate the management process, identify problems and make improvements in a timely manner to ensure the effective implementation of management. Strengthen staff training and awareness-raising. Enterprises need to strengthen staff training and awareness-raising, improve staff awareness of fine management and ability to promote the full implementation of fine management in the enterprise.

In short, the implementation of fine management requires enterprises to start from many aspects, the development of detailed management plans, optimize

management processes, strengthen data management and analysis, the introduction of advanced management tools and technologies, the establishment of a sound monitoring mechanism and strengthen staff training and awareness-raising. Through the implementation of these measures, enterprises can gradually realize refined management, improve management efficiency and quality, and promote the sustainable development of enterprises.

Concept and connotation of fixed assets: Fixed assets are tangible assets used and owned by an enterprise or organization for a long period of time for production and operation activities and provision of services, whose useful life is generally more than one year and whose value is relatively high and cannot be easily liquidated. Fixed assets include land, buildings, machinery and equipment, transportation, office equipment and so on.

Fixed assets play an important role in the operation of a business or organization. They have the following characteristics: long-term use, high value, not readily realizable, stable use, depreciation and amortization. Fixed assets require investment for purchase or construction and occupy a larger proportion of the total assets of a business or organization. Compared with current assets (e. g. cash, inventory, etc.), fixed assets are not easy to realize, and it takes some time and cost to convert them to cash. The use of fixed assets is relatively stable, and they are mainly used to support production and operation activities, provide services, and have a long life cycle. Fixed assets will gradually age and wear out with the increase in their useful life, and require the apportionment of asset value based on certain depreciation or amortization methods.

Therefore, the importance of fixed asset management lies in ensuring the safe and efficient use of assets, rational allocation of resources, and improving productivity and competitiveness. At the same time, fixed assets also need to be regularly maintained and updated to ensure their normal operation and continued value.

The significance of refined management of fixed assets: fixed assets are important assets of enterprises, and their management is of great significance to the operation and development of enterprises. Through refined management, enterprises can realize comprehensive, accurate and timely management of fixed assets and

improve the efficiency of the use of fixed assets and management level. At the same time, refined management can also help enterprises optimize the allocation of resources, improve the efficiency of resource utilization, reduce operating costs and improve the core competitiveness of enterprises.

Refined management focuses on the scientific, standardized and systematic nature of management, focusing on the details of management and process control. Through refined management, enterprises can simplify the management process, reduce waste and duplication of labor in the management process, and improve management efficiency. At the same time, refined management can also help enterprises reduce management costs, reduce unnecessary waste and management costs, and improve the economic efficiency of enterprises. Through refined management, enterprises can realize comprehensive and accurate data analysis and statistics on fixed assets, providing more accurate data support for enterprise decision-making.

At the same time, refined management can also improve the management level and image of the enterprise, enhance the market competitiveness of the enterprise, and provide strong support for the development of the enterprise. Refined management can help enterprises achieve sustainable development. By optimizing resource allocation and reducing inventory, etc., it can reduce the occupation of funds and the increase of financial costs. At the same time, by strengthening staff training and awareness-raising, it can reduce the investment in labor costs and improve the efficiency and contribution rate of employees. These measures can help enterprises realize sustainable development and promote the innovative development of enterprises. In conclusion, refined management of fixed assets is an advanced management concept that emphasizes attention to details and excellence in enterprise management in order to achieve efficient, precise and sustainable management. Through the implementation of refined management, enterprises can realize comprehensive, accurate and timely management of fixed assets and improve the efficiency of the use of fixed assets and management level. At the same time, refined management can also help enterprises reduce operating costs and improve their core competitiveness. Therefore, enterprises

should actively promote the refined management of fixed assets in order to promote the sustainable development of enterprises.

Methods and Processes of Fine Management of Fixed Assets: The method and process of fine management of fixed assets include the following steps. Firstly, it is necessary to carry out comprehensive registration and classification of fixed assets of the enterprise or organization, identify the basic information of each fixed asset, and classify them according to different categories for subsequent management and tracking. Second, fixed assets are periodically appraised to determine their current market value and value in use, which helps to accurately disclose the value of the assets to support decision-making and financial reporting, and to update the value of the assets in a timely manner. Then, based on the estimated useful life and residual value of fixed assets, appropriate depreciation or amortization methods are used to calculate and apportion the cost over the useful life to reflect the true change in value and financial impact of fixed assets. In addition, regular asset inventories and stocktaking are conducted to verify whether the actual condition of fixed assets is consistent with the records, identify potential problems and bottlenecks and make timely adjustments and corrections to ensure the accuracy and completeness of the assets.

Perform regular maintenance and upkeep of fixed assets, including inspection, maintenance, repair and replacement of aged and damaged parts, to minimize breakdowns and downtime and to improve the efficiency and reliability of fixed assets. In accordance with actual needs and technological development, fixed assets that are aging, outdated or no longer needed will be renewed or eliminated in a timely manner to enhance productivity and competitiveness, and to avoid wastage of resources and reduction of benefits. Finally, by monitoring and analyzing the use and effectiveness of fixed assets, identify and improve potential problems and bottlenecks, optimize asset utilization, increase production capacity and efficiency, and achieve better economic benefits and value creation. The objectives of these management methods and processes are to ensure the safe and efficient use of fixed assets, to rationally allocate resources, and to improve the productivity and competitiveness of the enterprise or organization.

The effect of refined management of fixed assets: refined management of fixed assets can realize comprehensive, timely and accurate management of fixed assets and make the management process more standardized and standardized. By formulating detailed management plans and processes, it can reduce waste and duplication of labor in the management process and improve management efficiency. At the same time, through the introduction of advanced management tools and technologies, the management process can be further simplified, reducing manual intervention and improving management efficiency. Fine management focuses on details and excellence, which can reduce unnecessary waste and management costs. By optimizing the allocation of resources and reducing inventory, etc., it can reduce the occupation of funds and the increase of financial costs.

At the same time, by strengthening staff training and awareness-raising, it can reduce the investment of labor costs and improve the efficiency and contribution rate of employees. Refined management can optimize the allocation and utilization of resources and improve the efficiency of resource utilization. Through the comprehensive inventory and classification management of fixed assets, it can better grasp the status and demand of enterprise assets and avoid repeated investment and waste of resources. At the same time, through strengthening cooperation and sharing with other enterprises, external resources can be better utilized and the efficiency of resource utilization can be improved.

The refined management of fixed assets can provide comprehensive and accurate data support and information feedback, providing more accurate data support for enterprise decision-making. Through the data analysis and statistics of fixed assets, we can better understand the asset status and operation of the enterprise, and provide strong support for the enterprise's strategic planning and decision-making. Refined management can improve the management level and image of the enterprise, making the enterprise more standardized, professional and standardized. Through the establishment of a perfect management system and standardized management processes, it can enhance the market competitiveness of enterprises and provide strong support for the development of enterprises.

At the same time, refined management can also improve the enterprise's sense of social responsibility and public image, and enhance the enterprise's social recognition and credibility. Fine management of fixed assets is a kind of efficient and precise management, which can improve management efficiency, reduce management costs, improve resource utilization efficiency, enhance decision-making support and improve corporate image. Therefore, enterprises should actively promote the refined management of fixed assets in order to promote the sustainable development and competitiveness of enterprises.

Technical support for the refined management of fixed assets: The refined management of fixed assets cannot be separated from the technical support, and the following are some commonly used technical tools and systems. First of all, enterprises can use specialized fixed asset management software to carry out asset registration, classification and evaluation, depreciation calculation and other operations. This software usually provides convenient and fast interface and functions to help enterprises realize the comprehensive management of fixed assets. Secondly, automatic identification technologies such as barcode and RFID (Radio Frequency Identification) can be used to mark and track fixed assets.

By attaching barcodes or RFID tags to assets, companies can easily scan and record asset information to automate the asset management process. In addition, with the help of cloud computing and big data analytics, enterprises can store data on fixed assets on a cloud platform and conduct in-depth data analysis. By analyzing asset usage, value change trends, etc., enterprises can make more accurate decisions and optimize asset allocation and management strategies.

Mobile device apps allow employees to conveniently manage and maintain fixed assets in the field. Employees can use smartphones or tablets to scan asset information, report maintenance needs, and more, enabling real-time asset management and tracking. Finally, IoT technology can connect fixed assets to the network to enable real-time monitoring of asset status. For example, by monitoring the operating conditions of equipment through sensors, potential failures can be detected and repaired in advance, reducing downtime and losses. These technological supports can help enterprises

realize automation, efficiency and refinement of fixed asset management, and improve management level and resource utilization efficiency. At the same time, it can also provide more accurate data and analysis to support enterprise decision-making and strategic planning.

Theory of refined management of fixed assets: The refined management of fixed assets is a management method that aims to improve the utilization efficiency of fixed assets and reduce the operating costs of fixed assets. The following are some theories related to the refined management of fixed assets:

(1) Asset Lifecycle Management (Asset Lifecycle Management, ALM): Asset lifecycle management is a management method aiming at maximizing the value of assets and reducing the operating costs of assets. It maximizes asset value and minimizes costs by comprehensively and systematically managing the entire life cycle of assets, including all stages of procurement, use, maintenance and retirement.

(2) Asset Management System (Asset Management System, AMS): Asset Management System is a management method aiming at optimizing asset allocation and management process. It realizes comprehensive and refined management of assets through the establishment of a perfect asset management system, including all aspects of asset registration, assessment, monitoring and maintenance.

(3) Information Technology Asset Management (IT Asset Management, ITAM): Information Technology Asset Management is a management method aiming at optimizing information technology asset configuration and management process. It realizes comprehensive and refined management of information technology assets by establishing a perfect information technology asset management system, including all aspects of asset registration, assessment, monitoring and maintenance.

(4) Asset Valuation and Risk Management (AVRM): Asset valuation and risk management is a management method aiming at evaluating asset value and reducing asset risk. It realizes comprehensive and refined management of assets by assessing asset value and managing asset risk.

(5) Asset Efficiency Management (AEM): Asset Efficiency Management is a management method aimed at improving asset utilization efficiency and reducing asset

operating costs. It maximizes asset efficiency and minimizes costs by optimizing asset allocation and management processes.

These theories and methods emphasize comprehensive and systematic management of fixed assets, focusing on data analysis and continuous improvement to achieve refined management and optimization of fixed assets. In short, fixed asset refinement management is a comprehensive, in-depth and detailed management approach, which requires enterprises to focus on details and pursue excellence in the management process, so as to maximize the benefits of asset management.

Application of fixed asset refinement management in fixed asset management: Fixed asset refinement management has a wide range of applications in fixed asset management. The following are some common application areas:

(1) Asset registration and classification: refined management can accurately register and classify fixed assets through the establishment of a comprehensive asset registration system. This helps the organization to have a clear understanding of the fixed assets it owns and provides basic data for subsequent management and decision-making.

(2) Asset assessment and value management: Through refined management, fixed assets can be assessed, including their value and depreciation. This helps the organization understand the actual value of fixed assets and provides an accurate basis for decision-making, such as asset disposal and investment decisions.

(3) Maintenance and upkeep management: Fine management can help the organization establish a standardized maintenance and upkeep management process, including regular inspections, preventive maintenance and so on. Through refined management, problems of fixed assets can be found and solved in time, their service life can be extended, and the utilization efficiency of assets can be improved.

(4) End-of-life and renewal management: Through refined management, the useful life of fixed assets can be effectively managed, and it can be judged in time when fixed assets need to be scrapped or renewed. This helps to avoid waste caused by overuse or premature retirement, while ensuring the normal operation of fixed assets.

(5) Optimization of Asset Configuration and Utilization: Fine management can achieve the best resource utilization efficiency by optimizing the configuration and utilization of fixed assets. For example, through data analysis and optimization planning, fixed assets can be reasonably configured to avoid over-investment or idle resources.

(6) Risk management and insurance management: Fine management can help organizations carry out risk management and insurance management of fixed assets. Through risk assessment of fixed assets and insurance needs analysis, it can reduce potential risk losses and provide appropriate insurance coverage.

CHAPTER 2

ANALYSIS OF THE CURRENT SITUATION OF FIXED ASSETS MANAGEMENT IN NANNING COLLEGE OF TECHNOLOGY

2.1. The basic situation of fixed asset management in Nanning College of Technology

The previous chapter has made a detailed description of the relevant concepts and definitions in this paper, this chapter will focus on analyzing the current situation of fixed assets in Nanning College of Technology, including the volume and distribution of fixed assets in Nanning College of Technology, the fixed asset management structure, problems and causes of problems analysis.

Nanning College of Technology complies with the definition and classification of fixed assets in Accounting Standards, and specifies that fixed assets are assets with a service life of more than 1 year (excluding 1 year), a unit value of more than 500 RMB yuan at the specified standard, and basically maintain their original material form in the course of use. It also classifies fixed assets into six major categories in accordance with the provisions of the government accounting system. Slightly different from the government accounting system, the following subcategories of assets in the six categories are not included in the scope of fixed asset management of Nanning College of Technology:

(1) Archival materials. (1) Archives and materials. These are records and materials generated by Nanning College of Technology's own activities, the value of which is difficult to measure and recognize, so Nanning College of Technology has not included archives in the scope of fixed asset management;

(2) Animal assets. Such assets are not involved in Nanning College of Technology, so they are not included in the scope of fixed assets;

(3) Plant assets. Nanning College of Technology's plant assets are mostly used for campus greening of ordinary trees, fewer valuable trees, and not for professional

teaching and scientific research activities of special-purpose plants, coupled with the fact that plant assets are affected by climate, natural disasters and other major impacts, and the useful life and depreciable life is difficult to confirm, so Nanning College of Technology has not included them in the scope of fixed asset management, which is also the general identification of common plants in domestic colleges and universities at present.

1. Large volume of fixed assets

Nanning College of Technology is a university with engineering as its main focus, engineering, science, economics, management, law and art combined, and multidisciplinary and coordinated development. In recent years, the volume of fixed assets of Nanning Polytechnic has been growing rapidly year by year, and as of the end of 2023, the total fixed assets of the university has reached original 1. 09 billion yuan, and the number of assets has reached 2. 2942 million units/sets, which is a huge scale of fixed assets (fig. 2. 1, fig. 2. 2).

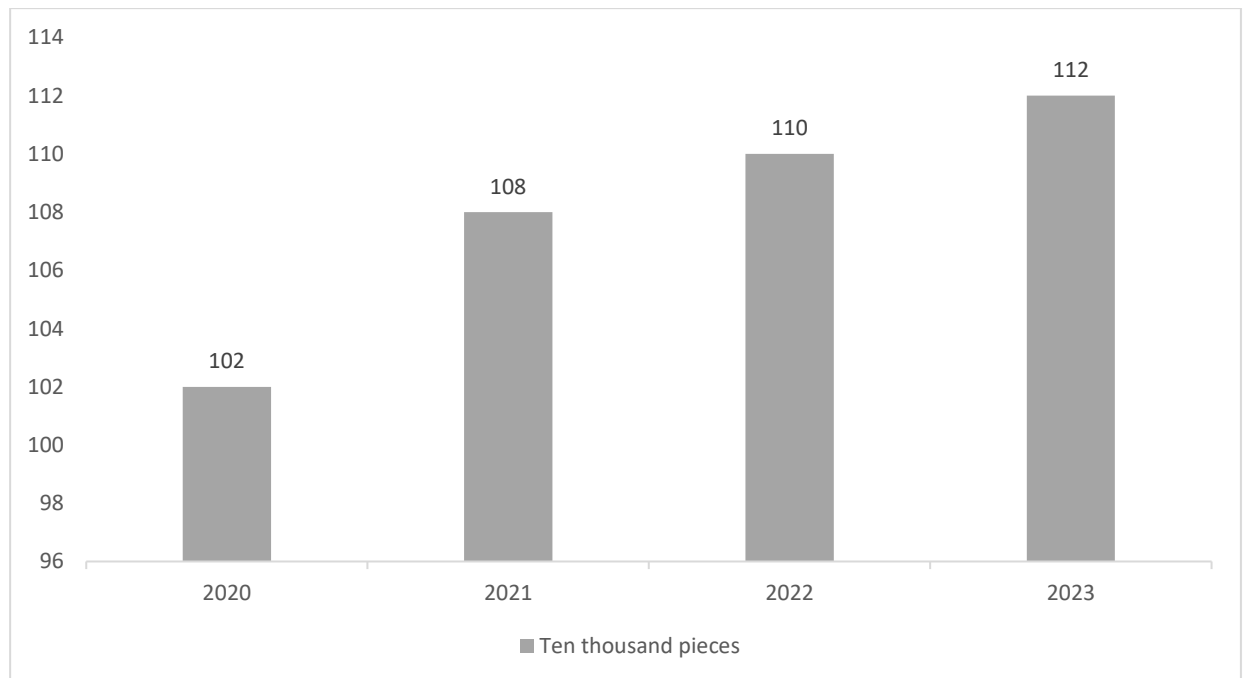


Figure 2. 1 Growth chart of fixed assets of Nanning College of Technology

Source: [5]

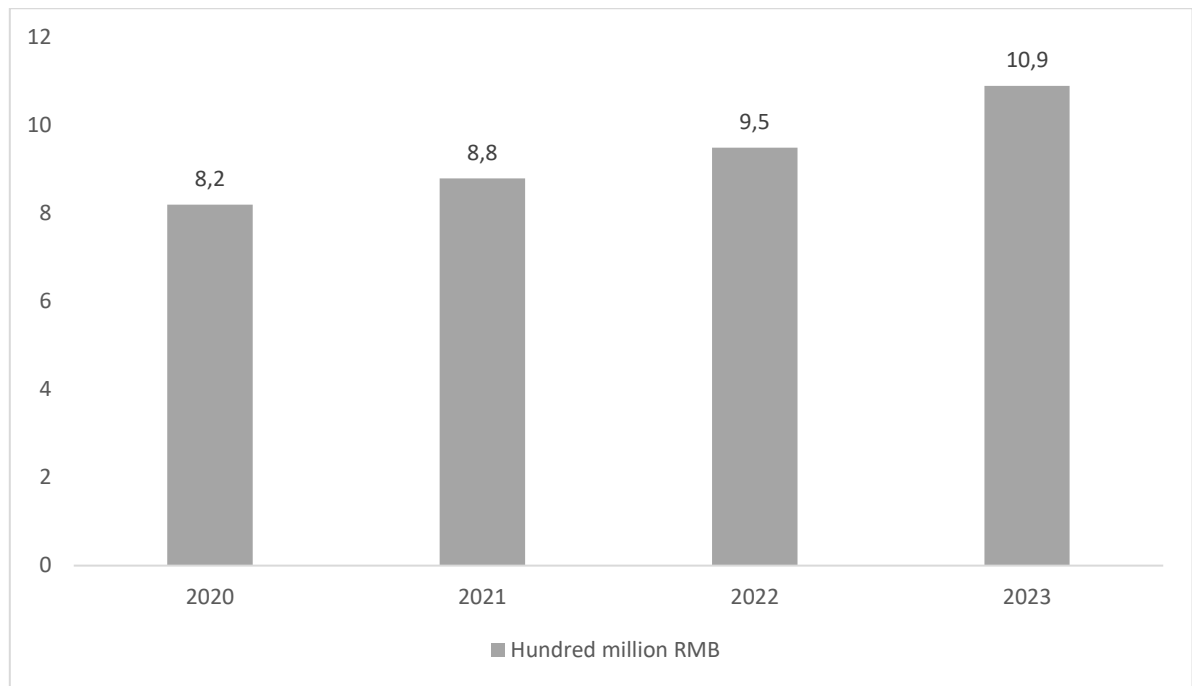


Figure 2. 2 Nanning College of Technology fixed assets value growth map

Source: [5]

2. The number of people using fixed assets is large

In addition to the large volume of fixed assets, fixed assets in colleges and universities have a key feature is that the number of users is the number of asset users. As a result of work, regardless of the nature of the work of the staff is teaching and research or administrative logistics, almost every faculty member is inseparable from the use of fixed assets, asset users is very broad (see table 2-1), in addition to housing and books due to the common and centralized management of the reasons for the use of other fixed assets, other fixed assets users of the use of assets with a high level of authority, such as when to use, storage and storage, on-campus mobile handling, etc. , also has considerable exclusivity, a fixed asset without the permission of other people.

Table. 2-1 The proportion of users of fixed assets

Number of people using fixed assets	Number of school staff	Proportion
1055	1096	96%

Source: [5]

There is also a considerable exclusivity, a fixed asset, without the permission of the user of other people are generally not allowed to unauthorized use, therefore, the right of the asset user to use fixed assets is very significant. Rights and responsibilities are equal, so the responsibility of the asset user for the management of fixed assets is also very clear, the fixed asset user is the first person responsible for the use and management of fixed assets.

3. Wide range of fixed assets storage places

Nanning College of Technology has a long history of development, there are two campuses, covering a total area of more than 1, 600 acres, more than 30 buildings, a total of seven teaching institutions, six teaching institutions, more than 10 functional departments, organizations and other institutions of the whole school a total of more than 20 institutions, of which general-purpose equipment, special equipment, cultural relics and displays, books and archives, and furniture and utensils are mainly distributed in the indoor space of the various institutions on both campuses, houses and structures are distributed in the open space of each campus, as of the end of 2023, fixed assets are stored in more than 3, 000 locations, so it can be said that fixed assets are everywhere. The houses and structures are distributed in the open space of each campus. As of the end of 2023, the fixed assets of Nanning College of Technology are stored in more than 3, 000 places, so it can be said that fixed assets are everywhere.

Table 2.2 - Distribution of general equipment

Asset class	Quantity (10, 000 pieces)	Proportion 0. 68
Instrument	0. 01	0. 34%
Computer and software	1. 1	37. 54%
Mechanical equipment	0. 01	0. 34%
Electrical equipment	0. 8	27. 3%
Multimedia device	0. 8	27. 3%
Office equipment	0. 15	5. 12%
Communication equipment	0. 05	1. 72%
Vehicle	0. 01	0. 34%
Total	2. 93	100%

Nanning College of Technology fixed assets are distributed in the six categories of assets, but because the classification of fixed assets is very broad, especially in the general equipment, only from the large classification, can not understand the specific content of fixed assets of Nanning College of Technology, the following is further analyzed from the fine classification of general equipment. The classification of general equipment is shown in Table 2.2.

As seen from the above figure, the general class of fixed assets of Nanning College of Technology is distributed in 12 categories, computer equipment and software as the most commonly used office teaching equipment, the value of 37.54%, ranked first, followed by machinery and equipment and electrical equipment accounted for 27.3%, tied for the second, reflecting the Nanning College of Technology of engineering-based, and mechanical disciplines are stronger characteristics.

2. 2. Problems of fixed asset management in Nanning College of Technology

Nanning College of Technology's asset management has multiple problems. First of all, the institute adopts an overly formalized system and lacks specific rules for implementation, even though relevant temporary regulations for asset management have been formulated. When dealing with problems arising from the use of assets or carrying out certain work, there is often a shifting of responsibilities between the using department and the handling department, or when assets are damaged and need to be repaired, they often do not know how to proceed. Second, the process is overly complex; for example, the approval process neglects to integrate with the budget, resulting in a large number of "unplanned" asset acquisitions, which leads to a waste of resources. In addition, the process of asset acceptance and registration is also too cumbersome and complicated. Then, the informationization level of the college is obviously insufficient, resulting in the inability to share asset information, which makes it difficult to share and deploy assets. Finally, the college's management staff is also seriously understaffed, resulting in that they are often unable to take care of asset management and are not highly motivated to do so. These problems reflect the fact that

the traditional administrative management model can no longer meet the diversified, high-efficiency and high-service management needs of modern universities. Therefore, Nanning College of Technology should review the system and process of asset management, strengthen the construction of informationization and improve the quality of management personnel.

Consider the following indications of an optimal fixed-asset solution:

Standard and customized reports have built-in checks and balances: Instead of relying on manual processes to tie out fixed-asset costs and accumulated depreciation between the asset roll forward, additions report, and gain-loss report, each report should include key check figures with variance flags to identify any exceptions. While verifying that reports tie out is a primary control, reliance on manual effort is not an effective use of time. Take advantage of automation tools wherever possible.

Customized report capabilities are fully leveraged to fill in data gaps: Although it may seem easier to just create or reformat the fixed-asset records in Microsoft Excel, it generally is not a sustainable long-term solution. For analysis requiring repetitive manual manipulation, consider spreadsheet macros or an ETL tool that can automate the tasks.

All tax data profiles have a time dimension: Applying effective dating principles to your fixed-asset records does not save time during system setup or conversions, but it can be a lifesaver in the event of an audit. With an active time dimension in place, any changes to profiles can be applied to specific time periods, creating a complete audit trail. For example, you may decide to undergo a cost-segregation study or transfer assets between tax legal entities throughout the useful life of the asset. Effective dating of the asset classification assigned (from MM/DD/YYYY through MM/DD/YYYY) or effective dating of ownership periods can become a critical piece of metadata that helps you reconcile and support changes in your fixed-asset records over the examination period.

Last-minute tax extenders are captured and implemented: While changes enacted by Congress may generate additional work and frustration, especially at the end of the year, your fixed-asset systems need to seamlessly handle important

retroactive changes to prior-period tax asset records. Business operations, IT, and tax must work together to ensure that the company can easily take advantage of year-end tax extender legislation. Many ERP systems do not provide timely updates and miss the critical implementation of new legislation.

Tax adjustment calculations and supporting information flow directly to related systems: A fully optimized fixed-asset management system delivers required data with minimal (preferably zero) manual intervention. Specifically, the fixed and intangible asset tax adjustment calculations and tax form supporting information should populate the appropriate fields in your tax-compliance and FASB Accounting Standards Codification Topic 740, Income Taxes, reporting systems. This important milestone may require custom “data bridges,” depending on your software.

International needs are met: Different jurisdictions handle fixed assets in different ways. It is important for companies to properly translate intended use and depreciable lives for the appropriate taxing authorities. Global companies should make sure that fixed-asset records are effectively translated into multiple languages, with and without foreign currency translations, so that stakeholders can easily understand the dollars and the descriptive information at the same time.

The right people are at the table at the right time: Although it may seem obvious, companies may easily overlook the critical role that people play in making tax technology work. As with any tax technology, proper configuration of fixed-asset management systems requires tax technical understanding. Any changes contemplated to the fixed-asset systems should include the tax department as a primary stakeholder and do so from the outset.

Fixed Asset Management Structure

Nanning College of Technology implements a hierarchical management system of "unified leadership, centralized management, hierarchical responsibility, and accountability". After years of development, the management organization has been subdivided into a number of centralized departments for classified management (see Figure 2.3).

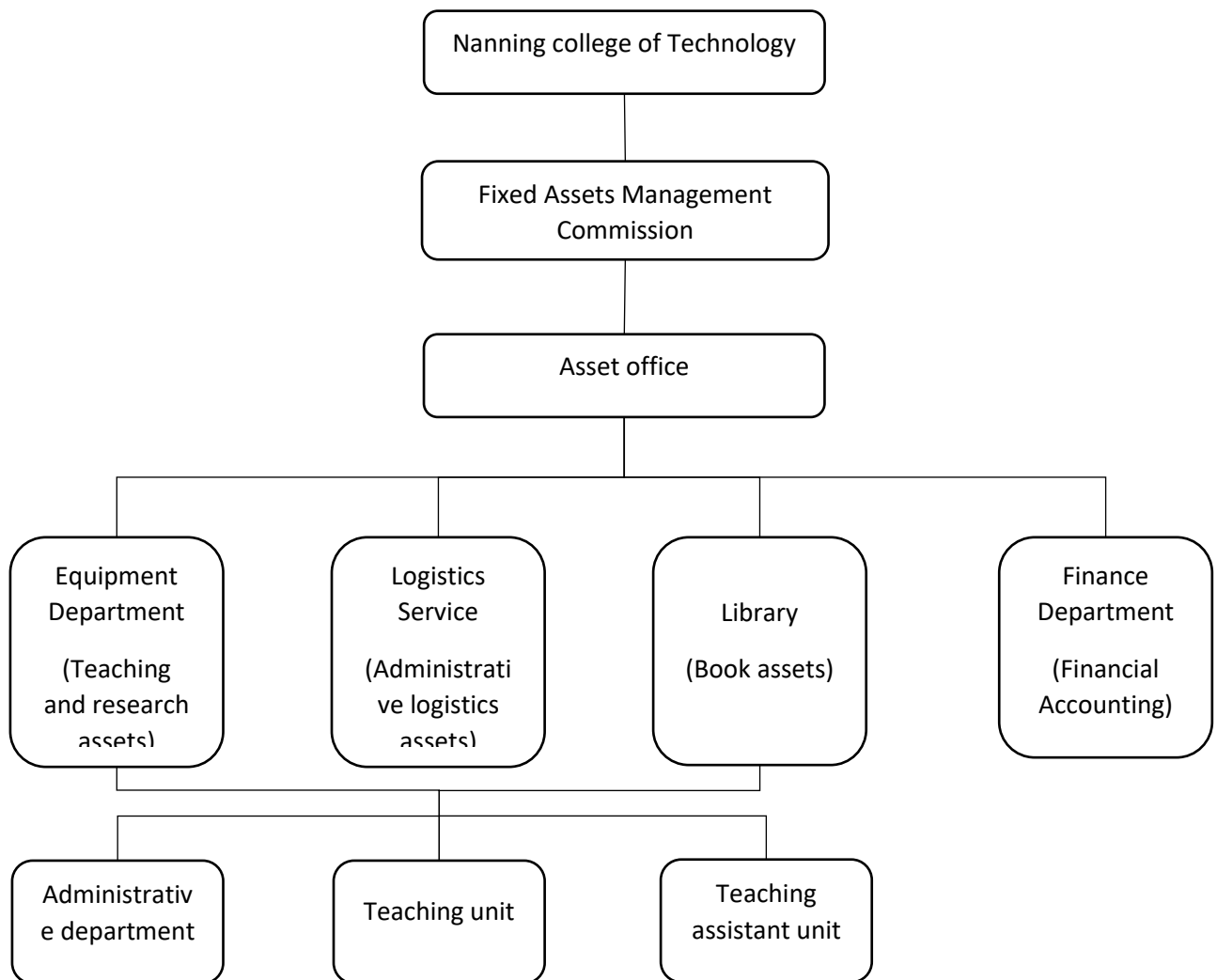


Figure 2. 3 Organizational structure of fixed asset management

Source: [5]

Among them, the Fixed Asset Management Committee of the university is the highest leading organization for asset management of Nanning College of Technology, with the Asset Office (referred to as "Asset") under it. The Asset Office coordinates the relevant functional departments to carry out the management according to the type and use of the assets through a unified system, a unified platform and a unified report. For example, the Laboratory and Equipment Management Office is responsible for the management of "teaching and research fixed assets", the Logistics Management Office is responsible for the management of "administrative and logistic fixed assets", the Library is responsible for the management of fixed assets of books, and the Financial Services Office is responsible for the accounts of fixed assets. Accounting. Specifically

to the physical assets, in addition to books managed by the library, teachers and students only the right to borrow, the other general assets by the administrative departments and teaching, teaching units are responsible for the specific use and management. In terms of managerial staffing, in addition to school-level managers, each asset-using department has one or more full-time or part-time asset managers, who are responsible for uploading and sending down the daily requirements and deployment of the school's fixed asset management, and maintaining daily liaison with the management department under their purview. As for the specific details of the daily procurement and reporting, use management and disposal application of fixed assets, depending on the internal organizational structure of the using unit and the size of the assets, either the asset administrator is responsible on behalf of the unit or the asset user is directly responsible for the work.

2.3. Analysis of the Causes of Fixed Asset Management Problems in Nanning College of Technology

When dealing with management problems, a systematic way of thinking should be the primary consideration. First of all, analyze the problem from the perspective of the whole, then break it down into various subsystems and gradually refine it into specific work steps and standards. Only in this way can we truly grasp the essence of the development of things. Systematic thinking is a method to effectively grasp the intrinsic factors of the nature of things, but also a strategy for solving problems.

The management of fixed assets in Nanning College of Technology has been introduced in the previous section. As fixed assets are managed by different departments according to their attributes and management functions, this management structure easily leads to the respective responsibilities of each department and the lack of a holistic way of thinking about asset management.

Fixed asset management is a process that combines asset management with financial management, and physical management with value management. Only when the asset physical management department integrates the relevant requirements into its

daily work can the back-end value management work be more refined and perfect. However, due to the lack of systematic management concepts, the management structure is relatively decentralized, often resulting in poor coordination between the work of various departments, inconsistent systems, and non-uniform standards.

For example, asset physical management departments such as the Equipment Division, the Logistics Division and the Library pay more attention to physical management, while neglecting value management and report management. In daily management, value management and report management are less often included in the basic work content, resulting in insufficient basic data to meet the requirements of financial accounting, statistical analysis, reporting and so on. In addition, there may be problems such as inconsistent management standards, conflicting systems and blurred division of labor between different physical management departments.

On the other hand, the Financial Services Division, the accounting department, pays more attention to value management and gives less consideration to practical operational issues in asset management. Due to the lack of a long-term and institutionalized communication mechanism with the physical management of assets, the asset management department is contacted only in urgent situations, leading to the inevitable effect of the work in the case of insufficient support for the basic work in the early stages. At the same time, the work of the SASO pays more attention to the completeness and accuracy of the statements, but it lacks a dynamic and effective communication mechanism with the physical management department and the account accounting department in its daily work. Statements are only a reflection of management results, and it is often necessary to identify problems and carry out remedial work in the front-end chain only at the statement stage, which is time-consuming and laborious, and the results are not satisfactory.

Fixed asset management involves many links such as registration, transfer, return, inventory, depreciation, disposal, statistical inquiries, reporting, etc. The work chain is long and involves many details. In practice, if only some parts or one-sided problems are solved without considering their subsequent development and impact on other related links, it is easy to have a situation where one trick is easy to eat all the

time. In the long run, the accuracy of account management and physical management of fixed assets will certainly be affected.

The diversification of asset management standards in Nanning Polytechnic mainly includes: the diversity of asset sources, industry differences, the influence of laws and regulations, and differences in internal management culture. These factors may lead to diversification of fixed asset management standards, thus increasing management complexity. The sources of assets may come from various types and specifications of fixed assets purchased from different suppliers and at different times, and may follow different management standards and specifications. In addition, the College may involve multiple disciplines and areas of specialization, and there may be variability in fixed assets in various areas, requiring appropriate management standards to be developed according to the characteristics of different industries. In addition, fixed asset management involves the constraints of several laws and regulations, such as the relevant national financial accounting standards, tax policies, etc. Different regulations may have different requirements for asset evaluation, depreciation calculation, and disposal of scrapped assets, which require the college to manage compliance according to the actual situation. Finally, Nanning College of Technology may have management culture differences between different departments or colleges, and there may be differences in the degree of importance attached to fixed asset management and the degree of implementation of management standards in each department, which may also lead to the diversification of fixed asset management standards.

As Nanning College of Technology lacks the necessary technical equipment and systems in fixed asset management. For example, there is a lack of specialized fixed asset management software, automatic identification technology (e. g. barcode, RFID) and tools such as mobile device applications, which leads to a cumbersome and inefficient management process.

CHAPTER 3.

NANNING COLLEGE OF TECHNOLOGY FIXED ASSETS FINE MANAGEMENT PROGRAM

3.1 The premise of Nanning College of Technology's fixed asset fine management

For a long time, Nanning College of Technology in the fixed asset management problems, there are many problems, for example, did not set up a perfect fixed asset management department, the setup of the function is not sound, the relevant staff work efficiency is not good, the physical management of the standardization is not good and so on. These problems make Nanning College of Technology loss, waste of many fixed assets, the use of fixed assets has not been maximized. To change this status quo, as a school leader, we must first realize the role of fixed asset management for the school, pay attention to fixed asset management is the key to standardize the management of fixed assets in institutions of higher education, and it must be dealt with as an important task of the school. In the ideological concept, the fixed asset management should be changed from rough management to refined management. Refined management is to do a good job from the scientific attitude of excellence, rigorous and pragmatic work style, serious and responsible work responsibility.

From the point of view of implementation and execution, to change the traditional, casual, sloppy management mode and concepts, it is necessary to improve the system, strengthen the management to enhance the implementation to ensure the implementation of the implementation of the effect of refined management, the key to the implementation and effect. Therefore, in the process of promoting the refined management, our leaders at all levels, especially the main leaders of the ideological concept of the transformation of fast and slow, deep and shallow, yes or no, not only affects the staff's conceptual awareness of the change and behavioral responsibilities of the operation, but also to a large extent restricts the success or failure of the refined

management of the results and the smooth progress. Secondly, the transformation of the concept of all staff is to promote the internal power of fine management. In solving the premise and basis of the conceptual change of the leading cadres, the conceptual change of all the staff is bound to be the real driving force for the implementation of our refined management. Management work is through the functional departments and all staff to implement and operation of the embodiment, therefore, each staff is the object of refined management, carrier and participants, but also the main body of refined management and implementers. Refined management is a process of full participation, but also the whole process and comprehensive fine, only everyone is involved in the refined management, refined management can be put into practice, in order to play out the results. How to make every faculty and staff consciously involved in the practice of fine management, the key is to use the concept of fine to guide the faculty and staff to achieve a conscious change of concept.

If you want to establish the ideological concept of fine management of fixed assets of all teaching staff, you need the guidance and supervision of higher authorities. The guidance and supervision of higher authorities can more efficiently infiltrate the concept of fine fixed asset management into the work of the teaching staff. It can be implemented by regularly organizing the teaching staff to learn the concept of fine fixed asset management. That is to say, the competent department issues the instructions and documents related to fixed asset management, educates and guides the majority of university staff to pay attention to the importance of fixed asset management, abandons the work mentality of "almost" and "make do", and deepens the concept of "fine fixed asset management". Deepen the concept of "fine management of fixed assets", and enhance the conscientiousness and firmness of learning, implementing and executing the instructions of fine management. Strengthen the principal, dean, director, section chiefs and above leading cadres of the Education Bureau and other higher authorities of the refined management instructions and documents, the use of government meetings and other various meetings to organize staff to learn the idea of refined management, the formation of a strong atmosphere in

the university of learning, publicity and implementation of the refined management of fixed assets.

Compared with the old system, the current "Accounting System for Colleges and Universities" has introduced the practice of "false depreciation" that can accurately reflect the real value of fixed assets, and added the "Accumulated Depreciation" accounting account. This makes the accounting of fixed assets in colleges and universities more scientific, more accurate measurement of their true value, and helps the realization of fine management and accounting of fixed assets in colleges and universities. However, the system does not mention the fixed assets due to wear and tear or market fluctuations caused by the problem of impairment. With the increasing marketization of the business activities of universities, fixed assets of universities may involve auction, paid transfer, mortgage and pledge. Failure to consider the risk of impairment of fixed assets is not conducive to the assessment of their true value, is not in line with the principle of prudence in accounting, and is not conducive to the accurate accounting of their costs. Therefore, in order to further improve the scientific nature of accounting, I suggest that the university accounting add "fixed assets impairment allowance" account. Through the impairment test of fixed assets, on the one hand, is conducive to determining its true value, to ensure the consistency of its book value and market value, so as to plan for its renewal and transformation. On the other hand, it is conducive to accurate accounting of fixed asset value, laying a value foundation for the refined management of fixed assets.

The depreciation cost of fixed assets in colleges and universities affects a large number of factors, subjective initiative, how to determine the depreciation cost is the key to fixed asset costing and difficult, but also the implementation of the university "cost - benefit" accounting basis. According to the principle of refinement, can be understood from three levels of depreciation refinement: First, asset accounting refinement inherent requirement of fixed assets for depreciation processing, in order to make the accounting system more complete. Second, refinement requires a detailed division of the scope of depreciation of fixed assets, and on this basis, large fixed assets are disassembled, with each component adopting a different depreciation method and

depreciable life. Thirdly, refinement requires detailed consideration of factors affecting depreciation, such as depreciation base, depreciation method and depreciable life. Based on these three aspects, the author constructed a refined model for depreciation of fixed assets, as shown in Figure 3.1:

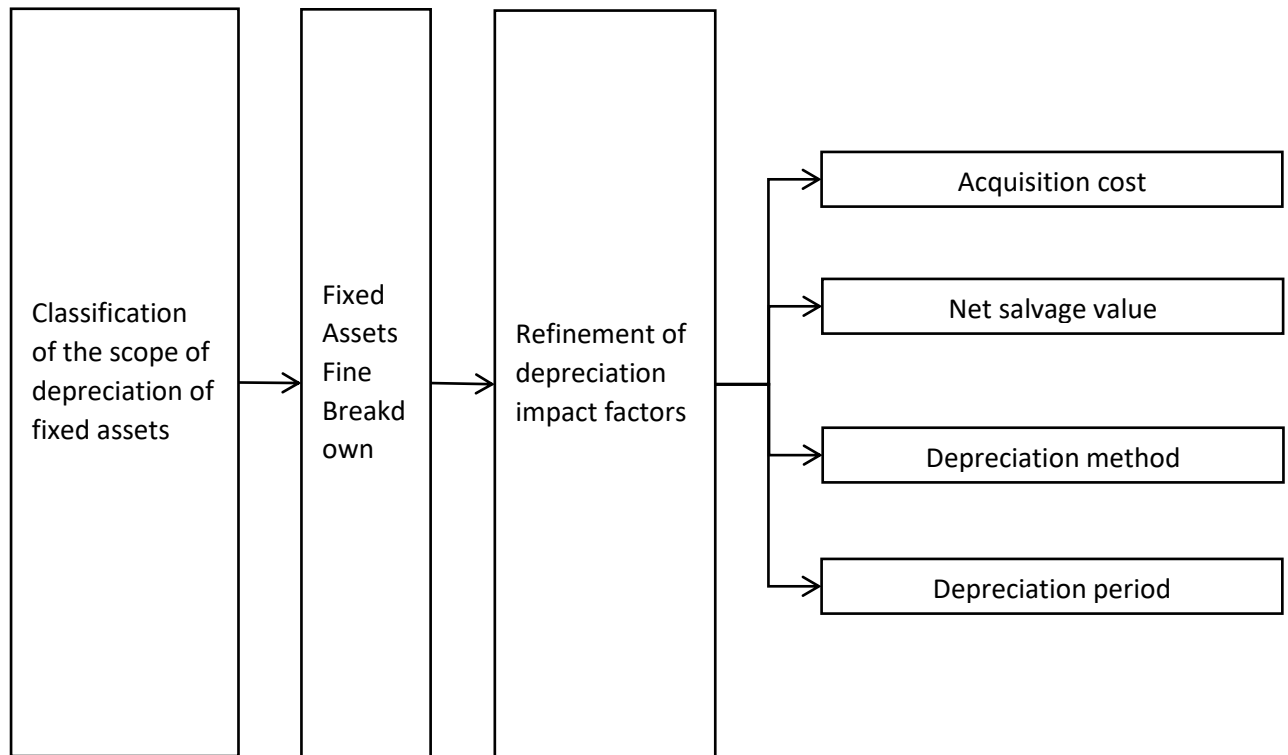


Figure 3.1 - Fixed Asset Depreciation Refinement Model

Source: author own elaboration

Colleges and universities have huge fixed assets, different fixed assets have different attributes, must be clearly divided into the scope of depreciation, to prevent omission, repeated depreciation. The depreciation scope must pursue the principle of pragmatism and refinement, combining the nature of fixed assets, the relevant system and the actual situation of the university, and must not be determined arbitrarily. The current "Accounting System for Colleges and Universities" proposes depreciation of fixed assets, which opens up a new accounting system for fixed assets and divides them into six categories: buildings and structures; general equipment; special equipment; furniture, fixtures, appliances and plants and animals; books, archives; cultural relics

and exhibits. Among them, cultural relics, exhibits, flora and fauna usually do not suffer from loss of value in the course of use; in addition, the loss of value of books is difficult to define. Therefore, the system includes all fixed assets other than the above two categories in the scope of depreciation. However, defining the scope of depreciation of fixed assets in this way is too general, and it is easy to give managers the misunderstanding that fixed assets other than cultural relics on display, books, plants and animals need to be depreciated under any circumstances. Under the new accounting system, colleges and universities need to further refine the scope of depreciation according to the nature and use of fixed assets on the basis of relevant regulations.

3.2 Promoting the refinement of management concepts

The root of management lies in the managers, past practice has proved that the implementation of any management is to managers and participants from the ideological recognition, acceptance as a prerequisite for the refinement of management is no exception. In order to promote the concept of efficiency in colleges and universities "take root, germinate and grow", the following measures can be taken:

- ✓ to the problem as a teaching material, the lack of efficiency concepts brought about by the low utilization of fixed assets and other shortcomings, prompting managers to accelerate the transformation of the traditional, sloppy and empirical management thinking, to promote the concept of efficiency "rooted" to improve the efficiency of the use of fixed assets.

- ✓ supervision, assessment as a means to improve the use of fixed assets in universities and colleges cost pressure, indirectly "forcing" managers to analyze the use of fixed assets to improve the efficiency of the use of fixed assets, to promote the concept of efficiency "germination".

- ✓ to save consciousness and detail consciousness for the culture, encourage the implementation of cost control on the basis of innovation, so not only adhere to the people-oriented, but also the whole school to cultivate the attention to detail, the

awareness of cost control, to promote the concept of efficiency "growth", and make it become a culture.

Reimbursable use is a means of fine management. Under the influence of planned economic system and budgetary accounting, the fixed assets of Chinese universities have been in the state of gratuitous use for a long time, and the necessary costs can not be compensated accordingly, which leads to the problems of low utilization of fixed assets and irrational allocation of resources. Therefore, in order to promote the fine management of fixed assets, it is necessary for colleges and universities to play the role of economic leverage, promote the management of paid use of fixed assets, the implementation of pricing and charging, and improve the utilization rate of fixed assets, but also help to improve the circulation of funds and management problems. For example, for the departments, faculties (departments) must be occupied for a long period of time, highly specialized fixed assets, colleges and universities can formulate different annual fees for possession according to the nature and model of specific fixed assets; for the departments, faculties (departments) common fixed assets, such as housing, office furniture, classroom desks and chairs, etc., colleges and universities can formulate a unified fee; for infrequent use, can be shared fixed assets, colleges and universities can unified management, the implementation of time charges.

Awareness of fixed asset sharing is an inherent requirement of fine management, which is an effective way to break the closed state of fixed assets and improve the utilization rate of fixed assets. In addition to publicizing the awareness of sharing throughout the university, colleges and universities should also actively explore the realization of the path, and put the "slogan" into action. Taking the sharing of large instruments and equipments as an example, firstly, universities should formulate the "X Higher Education Large Instruments and Equipments Open Sharing Management Measures" and other internal rules and regulations in order to provide theoretical guidance; secondly, universities should unify the planning, change the status quo of the department's long-term possession of fixed assets, and break the boundaries between the departments, faculties (faculties), and academic disciplines to set up an open

sharing laboratory; thirdly, the Laboratory and Equipment Management Department should release information of shared instruments, including the shared instruments, to the whole campus. information on shared instruments, including the scope of shared instruments, instrument list, filling in contents and the status of instruments and other related contents.

A perfect fixed asset management system should include planning, decision-making, acquisition, maintenance, use, disposal and other aspects. For Nanning College of Technology, it is important to actively keep up with the current development and effectively implement the fixed asset management system.

First of all, Nanning Polytechnic should really implement the fixed asset management system, not just use it as a tool to cooperate with the higher level inspection. This means that the feasibility of the system needs to be ensured, and the corresponding assessment methods should be formulated for each system, and the managers of the system should be assessed, so as to realize the unity of the rights and the system.

Secondly, when formulating the fixed asset management system, it is necessary to follow the national legal framework to ensure that it is consistent with it and avoid the existence of contradictory problems. If relevant problems are found in the implementation process, corrections should be made in a timely manner.

In addition to the original fixed asset management rules and regulations, you mentioned the addition of several elements:

(1) Increase procedures and increase or decrease report: After the acceptance of fixed assets increase in land, buildings and structures, general equipment, special equipment, etc. , the using department should fill in the fixed assets increase sheet and sign the seal by the Asset Office for processing. The Accounting and Finance Department shall prepare a fixed asset increase form, check with the Asset Management Division and fill in the exceptions or corrections.

(2) Inventory: The Asset Management Office and the Accounting and Financial Services Division should take at least ten fixed assets for quarterly inventory based on the register, and fill in the inventory sheet indicating the reasons for the surplus or

deficit. For the fixed assets in surplus or deficit, the procedures of addition or reduction should be handled in accordance with the regulations. In addition, the Assets Division should also conduct a comprehensive inventory once a year, and take measures to ensure the smooth progress of the inventory work, such as the leadership group requesting the working groups, regular talks and the signature responsibility system.

(3) Impairment processing: For the land, buildings and structures, general equipment and special equipment that need to be impaired and scrapped, the using department shall fill in the fixed assets impairment sheet and submit it to the president for approval after the Asset Management Office and the Accounting and Finance Office have signed and commented on the processing. After approval, the Asset Office will transfer the impairment information to the fixed asset registration card and go through the relevant reporting procedures.

(4) Idle Fixed Assets: The Asset Division shall regularly organize idle fixed assets with no utilization value, fill in the detailed list of idle fixed assets, and submit the processing opinions to the president for approval. The Asset Office shall carry out the corresponding disposal according to the processing opinions.

These additions can further improve the fixed asset management system and ensure that the fixed assets of Nanning College of Technology are effectively managed and utilized. At the same time, it is recommended to focus on the feasibility of the system and its consistency with the legal framework during the implementation process, so that problems can be found and corrected in time.

Nanning College of Technology can classify fixed assets in more detail to support the development of fixed asset management. When classifying fixed assets, the functions, uses, attributes, and habits of users should be considered. The current way of classifying fixed assets may not be able to meet the management needs, so the college can analyze and readjust the classification.

Referring to the experience of other colleges and universities, the broad categories can be further subdivided into land, houses and buildings, special equipment, general equipment, instruments and apparatus, transportation, electrical equipment, etc., and other classifications such as cultural and sporting goods, books, cultural relics

and displays, and furniture and appliances can be added. However, it should be noted that there is no absolute standard for the way fixed assets are categorized, and adjustments should be made according to the actual situation and management needs. It is also necessary to assess and adjust the existing classifications to ensure that they are scientific and reasonable.

In addition, emphasis should be placed on the feasibility of the system and its consistency with the legal framework, so that problems can be identified and corrected in a timely manner. By refining the classification of fixed assets, Nanning Polytechnic is able to better manage and utilize fixed assets and improve management efficiency and resource utilization.

We need to establish a corresponding responsibility system and clearly assign the responsibility to individuals, i.e. , whoever uses it is responsible for it.

For example, in the management of fixed assets in research laboratories, laboratories and other places, specialized employees should be set up to manage them. When undergraduates conduct experiments, the recipients and users of the assets should be clearly defined. For teachers, it should be written that they are the person in charge of the asset, not the name of the manager. Otherwise, it is easy to lead to a situation where there are accounts but no assets. For the maintenance and upkeep of the more valuable experimental equipment and devices, a special manager should be appointed and they should be strictly maintained in accordance with the relevant maintenance procedures and methods. Managers who fail to carry out equipment maintenance as required should be heavily penalized. In addition, for fixed assets that have incurred losses or misappropriations, it is necessary to track down the responsible person, find out the reasons, separate the responsibilities, and deal with them in accordance with the relevant system.

There are two advantages of refining the responsibility of fixed assets management to individuals: firstly, if the work is not done well, the responsible person can be found and educated, guided or punished according to the system; secondly, if the work is done well, the responsible person can also be found and can be rewarded

according to the system. In addition, the practice of this employee can be summarized, generalized and upgraded as an example to be promoted throughout the school.

1 Introduction of measurement attributes such as fair value

At present, China's universities and colleges mainly choose historical cost for accounting measurement of economic operations, fixed assets are no exception. This is mainly due to the fact that historical cost is relatively easy to obtain and simple to account for, and compared with other measurement attributes, it has a strong objectivity, verifiability and reliability. However, with the continuous reform of the education system in recent years, the main body of investment in colleges and universities and the source of funds is increasingly diversified, which will inevitably lead to the development of college and university business activities in the direction of marketization. In this case, the current single historical cost measurement attribute is difficult to meet the needs of fixed asset value accounting and other accounting, resulting in distortion of financial information and asset information of colleges and universities, unable to meet the demand for horizontal comparison with other colleges and universities of fixed asset value information. In addition, under the historical cost measurement attribute, the value of fixed assets lacks fairness, which on the one hand affects the objectivity and reasonableness of the depreciation base and is not conducive to the true accounting of the cost of fixed assets; on the other hand, it is difficult to satisfy the demand for information on the value of fixed assets of different stakeholders, such as the government departments, the public, the creditors and the donors, and so on.

According to the Accounting Standards for Business Enterprises (2006), accounting measurement attributes include historical cost, replacement cost, fair value, net realizable value and present value. With the increasing marketization and diversification of business activities of higher education institutions, the accounting of fixed assets also needs to keep pace with the times, and it can learn from the practice of enterprises and introduce various measurement attributes such as fair value, so as to make the information on the value of fixed assets more reliable, fair and true. In addition, the current "Accounting System for Colleges and Universities" has

introduced the accrual system for the accounting of fixed assets, and requires colleges and universities to depreciate them in accordance with the relevant provisions and record them in the account of "Non-current Assets Fund - Fixed Assets". This paves the way for the introduction of various measurement attributes such as fair value, making it more reasonable and operable.

3.3 Construction of fixed assets refined management system of Nanning College of Technology

According to the principle of horizontal refinement, fixed assets can be disassembled into a number of constituent elements according to a reasonable logical structure, and each element can be disassembled into smaller units according to different functional attributes. For large fixed assets, its constituent units are numerous, and different units have different properties and value depletion laws, if a uniform depreciation period and depreciation method are roughly adopted, it will affect the accuracy of depreciation accruals, which is contrary to the refined depreciation. Therefore, on the basis of refined fine dismantling of fixed assets, depreciation is provided separately for each tiny unit, and then comprehensive accounting is carried out to ensure the accuracy and scientific nature of depreciation costs. Take housing as an example, as shown in Figure 3.2, housing can be broken down into shell, service system and fixtures. Shell refers to the framework composed of building materials. Service systems are the components that provide convenience to the users of the house, such as the heating system, air conditioning, and elevator. Fixtures are the amenities that the house must carry, such as doors, windows, plumbing, fire protection, etc. Depending on the material, the shell of a house can be categorized into reinforced concrete structure, wooden structure, and earth-brick structure, and the service life of these components varies greatly, as do the forms of value loss. Therefore, only depreciation based on reasonable splitting is scientific and in line with the idea of refinement.

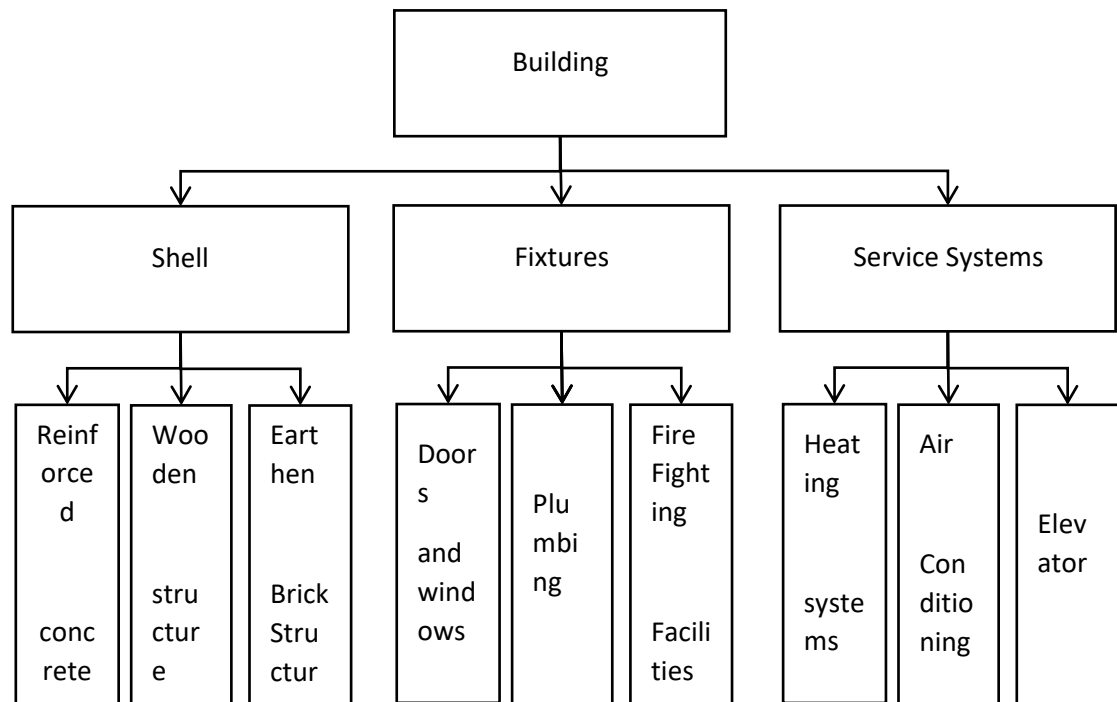


Figure 3.2 Fine dismantling of the building

Source: author own elaboration

The current "Accounting System for Higher Education Institutions" for the depreciable life of the provisions of the major deficiencies, it is only a cursory reference to the depreciable life should be determined in accordance with the use of fixed assets and the nature of the state and does not explain how to determine the depreciable life, not to mention the development of a unified standard, which is clearly a violation of the refined management of the pursuit of "standardization". Idea. This also increases the arbitrariness of depreciation, contrary to the original intention of depreciation. Therefore, colleges and universities urgently need to unify the depreciable life standard, prompting the smooth implementation of depreciation refinement. Generally speaking, the fixed assets of colleges and universities are mainly used for teaching, scientific experiments, administrative offices, etc., and the frequency and intensity of their use are obviously lower than that of enterprises, coupled with the existence of summer and winter vacations in colleges and universities, their depreciable lives should be longer than those of enterprises. Therefore, colleges and universities can refer to the depreciable life of fixed assets of enterprises shown in Table 3-1 to determine the

minimum depreciable life. In addition, as one of the institutions, the use of fixed assets of universities has the general characteristics of institutions, and they can refer to the provisions of the Table of Useful Lives of Fixed Assets Commonly Used in Administrative Institutions to determine the maximum depreciable life.

Table 3.1 – Schedule of depreciable lives of fixed assets under the Regulations on the Implementation of Enterprise Income Tax

Fixed assets	Depreciable life/year
Houses, buildings	20
Airplanes, trains, ships, machines, and equipment	10
Apparatus and home related to production and management	5
Means of transportation other than airplanes and trains	4
Electronic equipment	3

Source: [5]

In addition to having the characteristics of general institutions, the use of fixed assets in colleges and universities also has a certain degree of specificity. Therefore, on the basis of determining the fluctuation range of depreciable life according to the above method, universities should determine the specific depreciable life in combination with the actual use of their fixed assets. Take the washing machine in electrical appliances as an example, although the "administrative institutions commonly used fixed assets useful life table" in the provisions of the depreciable life of the washing machine for 5-8 years, but the washing machine in colleges and universities are generally placed in the dormitory common washroom, the use of the frequency is very high, so its depreciable life is set to 5 years.

The current Accounting System for Higher Education Institutions points out the main depreciation methods for fixed assets, i.e., the average annual life method and the total amount of work method. However, when considering the form of value depletion of certain fixed assets, the average method of annual life and the workload method are not applicable to all types of fixed assets, such as those with rapid technological upgrading or those in a state of high shock and corrosion. Therefore, when selecting

depreciation methods, universities must combine the inherent non-profit nature and business characteristics of China's universities, carefully consider the depreciation compensation mechanism, and then reasonably determine the depreciation method. This paper determines the depreciation method of all types of fixed assets:

The value of buildings and structures in the use of the period of uniform transfer, its value depletion is a gentle trend, suitable for the use of the average annual method. Its calculation formula is as follows:

$$\text{Depreciable amount of depreciation for the month} = \text{original value of fixed assets} / (\text{depreciable life} * 12)$$

Furniture, appliances, fixtures and some specialized and general equipment, the value of which depletes evenly over the life of the asset, and the functions and effectiveness provided do not fluctuate much during the period of use, are suitable for the use of the average method of life. The formula is as follows:

$$\text{Depreciation chargeable for the month} = \text{Original value of fixed assets} / (\text{depreciable life} * 12)$$

Specialized equipment in the electronic equipment and other high-tech equipment replacement faster, suitable for the use of double-declining balance method. In addition, those tools and appliances that are more frequently used in teaching and research or are in a highly corrosive state are also suitable for this method. The formula is as follows:

$$\text{The amount of depreciation due this month} = \text{original value of fixed assets} * 2 / (\text{depreciable life} * 12)$$

The value transfer of transportation tools is not much related to time, and its value depletion is mainly affected by the driving mileage, which is suitable for the workload method. The calculation formula is as follows:

$$\text{Depreciation chargeable for the month} = \text{Original value of fixed assets} * \text{Number of miles traveled for the month} / \text{Estimated total number of miles traveled}$$

Through professionalized fixed asset managers, the implementation of fixed asset management can be effectively promoted and problems caused by chaotic management can be fundamentally prevented.

In order to improve the fixed asset management level of Nanning College of Technology, it is necessary to combine the actual situation and organize staff training work frequently in order to cultivate the awareness of the staff's fine management of fixed assets and improve their quality and ability. At the same time, a professional, high-quality team with strong executive ability should be established to manage and supervise all fixed assets in order to ensure the efficiency and level of fixed assets of the school. In addition, more training activities should be carried out to improve the quality and ability of the staff and to enhance the efficiency and quality of fixed assets inventory.

To this end, the following measures can be taken to improve the quality and ability of the managers: firstly, regular training work should be organized to comprehensively improve the professional skills and personal quality of the staff; secondly, pre-service and on-the-job training should be provided to the staff to help them build up the level of service consciousness, and members should be actively dispatched to study and visit the famous colleges and universities in order to introduce a more effective management system and program. Only when the comprehensive quality and service consciousness of fixed asset managers are improved can the fixed asset management of the school be brought to a new level and better serve the teaching, scientific research and administrative management.

With the continuous development of science and technology, management work also needs to be carried out by modern scientific means. Nanning College of Technology can make full use of the advantages of the computer network to realize fixed asset data informatization. First of all, the college can be all kinds of physical fixed assets register, and labeled with two-dimensional code, so that it has its own "identity card". By scanning the QR code label, you can easily get the name, model, purchase date, purchase price, use status, responsible person and other information. Secondly, the college can develop or buy mature fixed asset management software to establish fixed asset database.

Through computerized management, Nanning College of Technology can obtain more comprehensive and systematic management. Fixed assets with various material

attributes are included in the same system to realize diversified management, and online operation is adopted to realize basic management activities, such as acceptance, processing, addition, transfer, change, statistics, inventory, analysis, data reporting, and accounts and tables. In addition, the standardized operation and high efficiency are also one of its advantages. All operations of adding or deleting fixed assets require that the asset administrator logs into the system and submits the acceptance form to the categorized management department, finance department or State-owned Assets Management Office for review according to the relevant requirements. In this way, strict control is made over the fixed assets involved in the process of entry, change and disposal, so as to achieve the purpose of online unification of school information at all levels, simplify the links, shorten the cycle, and improve work efficiency.

Tighter processes and clearer division of responsibilities are also one of the advantages of computerized management. The management system of the system's accounts, tables, barcodes, etc. is very strict, and the authority of each unit and personnel for the management of fixed assets, the authority of the implementation of the location of the storage should also be implemented to the room, so as to strictly, meticulously, and specifically on the business process, the scope of management, the distribution of authority, database management, etc. to be effective control. In this way, the internal management division of labor and internal control practices and other needs can be maximized to meet, to prevent irregularities in operation, such as arbitrary modification of the database content, thus making the abuse of power, fraud and other acts can be effectively controlled to avoid the loss of state-owned assets.

Ultimately, computerized management can achieve more in place management and more advanced means. Relying on the online management to achieve the purpose of tracking all fixed assets of the school, the time, place, department, user information and other fixed assets related information to make accurate feedback. Fixed asset management through the campus network, so that the departments at all levels, specific users are responsible for entering basic information, such as the addition of fixed assets, changes in fixed assets, disposal of fixed assets, etc. , only need to click the mouse to complete the cumbersome task, so as to enter the fixed asset information in a more

timely manner, managers at all levels only need to be in the office can be the specific status of fixed assets of various departments to understand the current situation. Understanding.

1 Establish the concept of budget refinement

Budget refinement is the source of fixed asset refinement management, and the concept of refined budget is the premise to ensure the smooth implementation of budget refinement. First of all, colleges and universities should promote the refinement of the budget within the scope of the whole school, prompting the departments, faculties (departments) to actively change their thinking, abandon the concept that budgeting is only the responsibility of the financial sector, improve their own sense of participation and sense of ownership, thus prompting the departments, faculties (departments) to collaborate and link with each other, so that the concept of budgetary refinement is deeply rooted in the people's hearts and minds; second, the college departments, faculties (departments) to have a sense of budgetary refinement, based on the overall planning, to the financial sector. Secondly, all departments and faculties (departments) should have a sense of budget refinement, based on the overall planning, to provide the financial department with the department's detailed expenditure plan; again, the financial department should be based on the principle of budgetary refinement management, starting from the departments, faculties (departments), "a small range of" funding trade-offs, pay attention to the overall situation of the university's funding trade-offs.

2 Refinement of budgeting

(1) In terms of preparation time, change the arrangement of insufficient time for budget preparation. To ensure that each person can have enough time to complete the basic work, such as project justification, income estimation, etc., and compile the items that are actually needed into the annual budget. Each department should plan the budgeting time of each stage in detail, so as to provide sufficient time guarantee for the relevant departments to make budgets comprehensively, accurately, scientifically and meticulously.

(2) In the preparation method, universities should abandon the traditional rough "base plus growth" budgeting method, and gradually change to the "zero-based budget" as the basis, the comprehensive use of flexible budget and rolling budget preparation method. This budget method negates the historical data, can be fully integrated with the fixed asset stock, the purchase plan of the project, the total amount of fixed assets and other information, so that the funds flow into the urgent need or larger projects, reducing the arbitrariness of the purchase of assets on campus. When the development reaches a certain stage, colleges and universities can introduce performance budgeting. Performance budgeting is a kind of result-oriented budget, emphasizing the efficiency and effectiveness of the use of funds, and its management mode is "target-results-output-input". For example, under performance budgeting, when each department and faculty (department) reports its departmental budget, it needs to specify what objectives and effects are to be achieved by the use of budget funds. Then, the university through the budget management control system on the departments, faculties (departments) budget funds for the use of control and supervision, and through the setting of evaluation index system for the evaluation of the effect of the use of budget funds.

(3) In terms of content, colleges and universities should take refined management as a breakthrough, constantly refine the expenditure of funds, make up real and detailed economic accounts, focus on the budget of new fixed assets and the income budget of fixed assets into the scope of the budget, and effectively improve the accuracy and completeness of the budgeting. For fixed assets with standard management, such as official cars, general office equipment and furniture, office general software, etc., colleges and universities should strictly control, adhere to the principle of fine preparation, and accurately reflect the composition of each budget amount. In addition, budgeting should be refined to take into account the prevailing prices, revenues, and procurement locations, and make timely adjustments to the budget. For fixed assets without budgeting or standard provisions, colleges and universities should adhere to the principle of both meeting work needs and practicing economy.

3 Adhere to the combination of fixed asset management and budget management

(1) Establish budget control points

Budget key points can be set up single-point control and multi-point control, can be set up in accordance with the accounting program control points, can also be set up by individual control points. Take the new large fixed assets as an example, the new fixed assets configuration of the budget control point can be set up as a multi-point control, that is, the basis for budgeting, budget review, budget implementation results. When the budget is prepared, the financial department, the physical management department, and the principal's office justify whether the configuration is reasonable, whether the basis is sufficient, whether it is compatible with the unit's work tasks, how much money is spent on acquisition, and what money is used to acquire it, and review whether it is possible to stock transfer, and evaluate the results of the budget implementation, focusing on the analysis of the budget variance, in order to ensure that the newly added fixed assets are always implemented in accordance with the budgetary process, and to ensure its feasibility and scientificity.

(2) Accelerate the development of a refined fixed asset allocation standard system

At present, China has not established a fixed asset standard system for colleges and universities. Colleges and universities need to conduct in-depth research on the configuration of similar colleges and universities, remove the dregs, extract the scientific way of configuration, and combine with the asset possession of various departments and faculties (departments) of the university to establish the physical quota standard system. Specific practices are as follows: first, colleges and universities should regularly inventory fixed assets, "find out the bottom of the family", grasp the stock and structure of fixed assets, based on the existing stock and configuration standards to determine the budget cost of fixed standards; second, colleges and universities need to speed up the classification and introduction of fixed asset configuration standards, taking into account the nature of work of the departments, and establish a fixed asset allocation standard that is appropriate for the functions performed by each department. Secondly, colleges and universities need to accelerate the introduction of fixed asset allocation standards by category, fully consider the nature of work of each department, establish fixed asset allocation standards that are compatible with the functions performed by each department, and realize the

quantitative and refined allocation of fixed assets according to the number of people or functions. For example, architecture majors often need to configure overnight drawing rooms, and electronics majors need to configure oscilloscopes and other measuring instruments, and implement quantitative and quota allocation according to the number of students.

(3) Strengthen budget execution

Budget management and fixed asset management is largely disconnected from the budget preparation and budget implementation "two skins", colleges and universities should be budget preparation, adjustment, implementation and completion of the results of the implementation of a comprehensive budget performance evaluation to ensure the completeness and continuity of budget implementation. Colleges and universities to implement budget performance evaluation, can be implemented from the following aspects of reference:

- Colleges and universities need to establish an operational fixed asset budget evaluation index system. First of all, the university budget performance evaluation as a target layer, and then in accordance with the "people-oriented" principle, and according to the balanced scorecard will be refined into four dimensions: finance, customer, internal processes, growth and development.
- Universities should choose a reasonable budget assessment method, which can be a combination of self-evaluation, mutual evaluation of units and random sampling assessment, and the results of performance analysis will be made public to improve the transparency of performance assessment.
- Universities should strictly implement the results of the budget performance assessment, follow the principle of clear rewards and penalties, the performance assessment into the comprehensive evaluation system of departments and personnel, and focus the rewards on those who have been after the performance evaluation of the budget level to improve more departments.

CONCLUSIONS AND PROPOSALS

This paper analyzes the asset management work of private colleges and universities by accumulating research data and conducting field research and selecting a representative private college as a case. Although the majority of asset managers and scholars of private colleges and universities have made certain explorations and practices and achieved certain results in terms of management systems, concepts, institutions, personnel, methods and procedures, there are still some problems that cannot be ignored.

From the perspective of new public management, this paper interprets the asset management work of private colleges and universities, and identifies the existing problems, as well as analyzes the reasons for the problems. Based on the asset life cycle theory and the characteristics of the business process of asset management in universities, this paper divides the asset management of private universities into four stages: the project stage, the start-up stage, the development and maturity stage and the completion stage, and clarifies the overall needs of asset management. Then it applies process reengineering theory and refinement management theory to reshape the workflow of each link of asset management in private colleges and universities, and realizes the articulation of each step through the information technology management platform, which improves the efficiency of asset management and exploits the potential of assets in private colleges and universities.

However, due to the weak theoretical foundation and the limitations of field research, there may be some inaccuracies in the writing of this paper. The analysis of the asset management problems of private colleges and universities may be incomplete in generalization and inaccurate in summary, and the proposed countermeasures to solve the problems need to be verified by practice.

1. Formulate a standardized management system: private colleges and universities should set up a complete management system, and establish unified standards and norms in asset classification and coding, storage, transfer, disposal and other aspects, so as to ensure the scientific and standardized management.

2. Improve the level of informatization: accelerate the informatization process of fixed asset management by introducing advanced fixed asset management software and technology, so as to realize comprehensive supervision, refined management and dynamic tracking of fixed assets.

3. Strengthen personnel training: establish and improve the training mechanism for fixed assets management personnel, strengthen the theoretical and practical ability training of fixed assets management personnel, and improve their comprehensive quality and management level.

4. Regular maintenance: private colleges and universities should strengthen the maintenance of fixed assets, regular inspections and repairs, and timely treatment of damage and other problems, so as to extend the service life of fixed assets.

5. Formulate refined procurement plan: In the process of fixed assets procurement, a detailed procurement plan should be formulated to reduce the procurement cost and risk, and consider the introduction of new technology and new equipment to promote the continuous improvement of the teaching and research level of the school.

Through the implementation of the above measures, the refined management of fixed assets in private universities can be effectively strengthened, the efficiency of the use of fixed assets and management level can be improved, and better support and protection can be provided for the teaching and research work of universities.

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APPENDIXES