

Study on the Cost Control of Private Education

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Abstract—Since the reform and opening up, private education has been playing an increasingly important role in the whole education system of our country. Due to the lack of state financial support, limited funding and reasonable control of educational cost become important links in the operation of private educational institutions. But at present, many private educational institutions have not established a strict management system, the allocation of education costs is not reasonable, the quality of overall personnel in the organization's education cost control is weak, and the quality and ability of the financial managers are limited. This paper analyzes the problems existing in the education cost control of private education institutions and puts forward the corresponding solutions, which provide corresponding theoretical and practical guidance for the national private education institutions in the control of educational cost, and also provide some help for the cost control of the public educational institutions.

Keywords—Private education; Education cost control; Strategy

I. INTRODUCTION

Since the reform and opening up, China's economy is developing rapidly, and people's demand for education is growing. With the advanced school running concept, unique school running mode and flexible operation mechanism, private education is playing a more and more important role in our education system.

Private educational institutions refer to the social organizations or individuals outside the state public educational institutions, using non state financial funds, schools or other educational institutions [1], which are held in accordance with the law of the society. Because of the lack of national financial support, high cost, waste of resources, low efficiency and other problems, it is difficult for private educational institutions to survive in the joint of public educational institutions. How to guarantee the quality of teachers, improve the efficiency of running schools and attract students and parents under the limited cost of education is an important issue in the process of running a lot of private education. Therefore, controlling the cost of education reasonably is very important for the development of private educational institutions.

This project will systematically analyze the cost control problems existing in the current stage of running the school of X City XY, and put forward relevant solutions, in order to provide better advice and practical guidance for the education cost control of private educational institutions.

II. THE EDUCATION COST ANALYSIS OF XY COLLEGE

The cost of education refers to the total [2] of social resources consumed by educational activities. Educational cost can be divided into two parts: fixed cost and variable cost. Fixed costs include depreciation and maintenance costs of school buildings and fixed assets, property services fees and heating costs. The cost is mainly related to the size and facilities of the school itself, but not directly related to the number of students. Variable cost is mainly related to the number of students and faculty, including the salaries of teachers and staff members. Therefore, we can simplify the school's educational cost to a one dollar one time function model, $y=a+bx$. Among them, X is the number of students, a is fixed cost coefficient, and B is variable cost coefficient.

According to the general situation of the school, the area of the school is 15000 square meters or 22.5 mu, and the school land is applied to the government for 70 years of land use right in 2000 at 960 thousand of the price, which belongs to the intangible assets.

III. THE PROBLEMS EXISTING IN PRIVATE EDUCATIONAL INSTITUTIONS IN THE CONTROL OF EDUCATIONAL COST.

Since the reform and opening up, the private education in China has risen. In order to survive in the fierce competition, the cost of education has been paid more and more attention by private educational institutions, but it is still necessary to investigate and study further from where to change.

A. Lack of effective and reasonable management system

However, many private educational institutions have not established an effective and reasonable financial management system at present. The work content of the financial managers only stays in the scope of "reporting", which is limited to the traditional accounts, accounts and accounts, and does not involve real financial management. Some private educational institutions are not strict in the management of materials and fixed assets, resulting in poor storage of basic electrical equipment, equipment and office equipment and other assets, which have greatly reduced the effective utilization of fixed assets. In addition, the internal administrative management of some private educational institutions is confused, the responsibilities of each post are rough and unclear. Even the records and accounts of the accounts are given to the same person, ignoring the supervision of the financial personnel of the institutions. It is easy to make some financial managers

fluke and fill their private bags, making the organization lack of funds and easy to shadow. The normal operation of the sound mechanism [3-4].

B. The weak consciousness of educational cost management

The control of educational cost of private educational institutions has always been an important link in the operation and management of private educational institutions. All the employees in the institutions need the awareness of educational cost management and work together to achieve the purpose of controlling the cost of education. But in fact, many private education institutions lack of cost consciousness and sense of ownership, wasting resources seriously.

C. The limited ability and quality of financial managers

For any enterprise or institution, the finance department is the core department, and the normal finance is the basic guarantee for the survival and development of a company. Therefore, financial managers' moral quality, professionalism and professional competence are quite important. Because of the money involved, financial managers must be law-abiding and determined, and will not be tempted by money, and resolutely resist fraud. At the same time, financial managers should have knowledge of economics and familiarity with China's accounting standards and relevant laws and regulations. In addition, financial managers need to have excellent business ability, including organizational coordination, analysis and judgment, decision-making ability and communication ability, and so on, can provide high quality financial services to the development of the unit.

IV. MEASURES TO STRENGTHEN EDUCATIONAL COST CONTROL IN PRIVATE EDUCATION INSTITUTIONS

First, we should set up the cost and benefit consciousness of the whole staff, let the action participate in the enthusiasm of the whole staff, let the whole staff participate in the project cost accounting and the project implementation [5], and let the whole staff feel the pressure of the competitors, so that all the members in the organization realize that the reasonable control of the cost of education is a measure that is beneficial to the entire staff. It is not only to reduce the absolute cost, but to reduce the unnecessary waste of resources. The cost saved can be used to reduce the tuition standards, improve the treatment of the staff and staff, improve the teaching environment of the institutions and so on.

Secondly, through the strict implementation of the property management system, the management responsibility of the resources within the institution is implemented to the individual and the Department, and the waste of resources, the intentional damage of public property and mismanagement are handled rationally, and the educational cost management consciousness of all people in the organization is promoted.

V. SUMMARY

The cost control of the private educational institutions is a complicated problem, and it is difficult to control the cost. It is not a task in a short time to make a thorough study of the educational cost of the private educational institutions. The operation of private educational institutions can not be separated from the support of funds, and the cost control of private educational institutions can improve the level of running a school and improve the competitiveness of the institutions. It is conducive to the development of institutions. From the analysis of the problems and causes of the cost control and management of the private educational institutions, this paper analyzes the problems and gives the corresponding solutions to provide the corresponding theoretical support and practical guidance for the private educational institutions to control the cost of education.

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