

Overview and Basic Rules of Cost Accounting in Higher Education

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Abstract: As the main force in higher education in the new era, universities should aim for cost reduction and efficiency improvement, as well as high-quality development based on connotation, shifting from pursuing the quantity and scale of funding input to focusing on the quality of output and performance results. Strengthening the accounting of educational costs and improving the quality of cost information in universities aligns with the current trend of economic transformation. However, the accounting work of educational costs in universities still faces many practical difficulties. This paper starts from the perspective of promoting cost reduction and efficiency improvement, as well as connotative high-quality development in universities. Based on multidisciplinary theories such as stakeholder theory, government performance theory, and cost accounting theory, and considering the current situation of educational cost accounting and the demand for cost information in universities, it researches and proposes the basic rules and specific methods of educational cost accounting, forming an application plan that can be promoted and referenced.

Keywords: Universities; Educational Costs; Accounting; Basic Rules

1. Analysis of current research status at home and abroad

The concept of educational cost emerged in the West in the 1960s. Schultz (1963) was the first to provide a detailed analysis of the definition and components of educational costs [1]. Chon (1979) further expanded the connotation of educational cost, distinguishing it into direct costs and indirect costs, and studied the

relationship between educational benefits and costs, education and economic growth, and the cost function of education. As research continues to deepen, the viewpoint of measuring the value of resources spent in school educational services by educational costs is widely recognized.

Research on cost accounting in higher education abroad currently mainly focuses on two areas: first, constructing the cost function of higher education to provide a basic basis for public decision-making such as government funding, policy making, and fair allocation of education resources. Brinkmanm et al. (1990) proposed a cost function for higher education and pointed out its applications in government funding, policy making, and other areas; Jimenez (2010) estimated an elastic education cost function using data on school cost structures and student characteristics to reflect the structure of education costs; Julie (2012) summarized the literature on school cost functions and analyzed the basic situation of research in this field. Second, conducting cost-benefit analysis of education to evaluate the effectiveness of school education cost inputs. Hough (1993) pointed out that the use of cost-benefit analysis in education has been widely accepted and is considered superior to some major alternative technical methods in both theory and practice; Gilead (2014) also believes that cost-benefit analysis in education should play a more important role in education policy making, which is an increasingly growing consensus.

Domestic research on cost accounting in higher education has also started early, with the main topics focusing on the scope and accounting methods of educational costs. However, there is still considerable controversy over the research conclusions. The former mainly revolves around whether to expand the scope of higher education costs, include research costs, and conduct full

cost accounting. Feng Baojun (2013) believes that full cost accounting of educational costs is the comprehensive accounting of cost elements, and all factors influencing costs should be included in cost management. Li Yueting (2016) studied the construction of a full cost accounting system for universities based on information technology conditions. Dong Yunzhi (2018) proposed that the full cost of universities refers to the total value of all resources expended by universities in achieving their main functions. Full cost accounting in universities focuses on the output of the main functions of universities as the accounting object, and accounts for all resource expenditures incurred in the process of achieving functions according to the principle of who benefits who bears the cost. The latter mainly focuses on the specific application of activity-based costing in universities based on traditional statistical survey methods, accounting conversion methods, and accounting methods. Research methods include normative analysis and case analysis, such as Gu Shuping and Gu Yunfu (2016), Shao Shenghua and Hu Zhenwei (2018), Chu Yihong (2019), Zhao Lihui and Zuo Yi (2019), Liu Shengjian and Wang Lin (2022), etc. These studies are mainly based on the basic principles of activity-based costing, and establish a system of accounting methods for higher education costs, covering the processes of resource recognition, determination of activities and activity centers, analysis of resource drivers and resource cost allocation, analysis of activity drivers, and allocation of activity costs to cost accounting objects.

As government accounting reform deepens, domestic scholars have also explored the issue of cost accounting in higher education from this perspective. Wang Ying (2019), Huang Qingshan and Guo Rui (2019), Zhao Jianxin (2021), Han Yingxia (2022), and Zhang Xue (2023) have studied and analyzed the issue of cost accounting in higher education under the government accounting system, believing that government accounting reform has significant implications for the recognition, accounting, and disclosure of higher education costs, providing favorable conditions for higher education cost accounting. Therefore, it is necessary to optimize and improve the cost accounting of higher education from the aspects of basic conditions, accounting environment, determination of cost accounting objects, and cost item settings.

The research results at home and abroad on strengthening the cost accounting of higher education, providing relevant cost information, and analyzing the use of cost information have important reference value, but further in-depth research can be carried out in the following areas: first, based on the basic laws of cost accounting in higher education, the different functional goals, types of business activities, internal organizational settings, and discipline construction of higher education institutions should be comprehensively considered, and specific cost accounting schemes and implementation paths should be designed and constructed, so that the "Guidelines for Cost Accounting of Public Institutions - Higher Education Institutions" can be implemented effectively; second, further expand the hierarchical and typological levels of cost accounting objects to enhance the usefulness of educational cost information for decision-making, for which qualitative research and quantitative research can be comprehensively utilized; third, promote interdisciplinary research on cost accounting in higher education institutions, fully utilize the achievements of modern information technology, connect with the data of the accrual basis government financial accounting system, and provide necessary technical support for cost accounting in higher education institutions.

2. Theoretical Basis of the Research

2.1 Stakeholder Theory

Freeman (1984) first proposed the stakeholder theory, which suggests that stakeholders have different resources and exert various impacts on the enterprise. The development of any enterprise cannot be separated from the input or participation of stakeholders. Stakeholders can be divided into contractual and non-contractual types based on whether they have transactional contractual relationships with the enterprise. The former usually participate in enterprise activities according to written contractual relationships, including investors, employees, customers, suppliers, distributors, creditors, etc.; while the latter do not have contractual relationships with the enterprise, but have significant impacts on strategic planning, business operations, performance, etc., including consumers, government agencies, regulators, social media, local communities, etc.

(Charkham, 1992). Therefore, enterprises should pay full attention to the value needs of these stakeholders and respond timely.

Although university business activities are of public interest, they also face different stakeholders, including government financial departments, regulatory authorities, educational recipients, the public, faculty and staff. These stakeholders are very concerned about the process and results of various resource consumption in universities. Therefore, universities should respond to the concerns of these stakeholders, explaining the compliance, economy, efficiency, and effectiveness of their resource consumption through cost information, in order to meet the information needs of stakeholders to evaluate the performance of the institution's entrusted responsibilities and make resource allocation decisions. However, the internal motivations and purposes of these stakeholders are different, their focus on cost information varies, and the corresponding cost items and scope are not exactly the same, so the cost accounting of university education should be comprehensive, comprehensive, and systematic.

2.2 Government Performance Theory

Performance in this area has been widely applied in the fields of social economy and management, mainly referring to the effectiveness of the input and output of organizations, units, or individuals within a certain period. Here, input reflects the consumption of various resources such as human, financial, and material resources, while output refers to the completion of work objectives and tasks in terms of quantity and quality. The development and changes in political, economic, social, and cultural factors have led the concept and methods of performance to expand to the governmental realm. Government performance has attracted increasing social attention, forming comprehensive models such as the "3E" element model (i.e., economy, efficiency, effectiveness) and the "5E" element model (i.e., economy, efficiency, effectiveness, equity, and environment) to measure its degree of achievement. These models indicate that government performance theory focuses on the comparison between the input and output of government entities, which cannot be separated from the level of government input (resource

consumption) reflected through cost information. The close connection between universities and government departments (units) means that the funds of many universities mainly come from government financial appropriations. Therefore, it is necessary to introduce government performance concepts and methods to enhance internal management level and operational efficiency. Therefore, universities should not only emphasize performance measured by output or results, but also need to reflect various resource consumption through educational cost accounting to more objectively and truthfully demonstrate performance levels. This is because entities with the same output or results will inevitably have different performance levels due to different resource consumption, otherwise it is easy to lead to decisions and behaviors without considering costs. University educational cost accounting is both a technical means and a value judgment, which can explain to stakeholders the core performance issues of whether the unit can "correctly utilize" and "utilize correctly" scarce resources.

2.3 Cost Accounting Theory

Cost accounting, as an important branch of accounting, primarily collects and allocates various expenses incurred in the organizational operation process under the control of the general ledger accounts, calculates the costs of cost objects, and conducts certain analysis and assessment. Cost accounting theory is a general summary of the general principles of cost accounting activities, involving a series of basic cost accounting concepts and related principles for guiding practice, including cost accounting objectives, cost scope and classification, cost objects, cost accounting methods, etc. In cost accounting, costs refer to various resource consumption incurred by specific cost accounting objects, including labor costs, tangible asset costs, intangible asset costs, and other costs. As objectified expenses, costs should have a clear scope of composition in spatial dimensions and focus on different job timeframes in temporal dimensions. The most closely related classification with enterprise cost accounting is: firstly, categorizing expenses into production costs (including materials, labor, and expenses) and non-production costs (period costs); secondly, classifying costs into direct costs and indirect costs based on identifiability, providing important conditions for correctly

calculating product costs.

The cost accounting of higher education is the specific practical application of cost accounting theory in a particular organization. Costs refer to various resource expenditures that should be objectified in the business activities of higher education institutions, excluding related opportunity costs, social costs, etc. Due to the specificity of higher education in terms of functional objectives, types of business activities, internal organizational structure, and discipline construction, the cost accounting of higher education needs to reflect differences based on the general rules of cost accounting activities. Costs, as a measure reflecting the objectified resource expenditures of unit business activities, internal organizational structures, policy projects, professional disciplines, etc., should be reasonably classified under the premise of clarifying the scope of costs, and collected, allocated, and analyzed towards the cost accounting objects according to certain processes and methods, in order to provide cost information that meets the needs of stakeholders, with the main feature of providing educational and research services.

3. Basic Rules of Cost Accounting for Higher Education

Based on the "Basic Guidelines for Cost Accounting in Public Institutions" and specific guidelines, combined with the special characteristics of universities in terms of their functional goals, business activities, and financial management, this section explores the basic rules applicable to cost accounting in all types of higher education institutions. This is the proper way for universities to choose specific methods for educational cost accounting and calculate relevant cost indicators.

3.1 Principles of Cost Accounting in Higher Education.

The principle of educational cost accounting refers to the basic behavioral norms that universities should follow in educational cost accounting, which plays a fundamental guiding role in educational cost accounting and can also ensure that cost information meets quality requirements.

a. Relevance Principle

Relevance is the primary measure of whether cost accounting can meet the information needs of stakeholders, and it is also the basic manifestation of the value of cost information

for decision-making. Therefore, the selection of cost objects, aggregation and allocation of educational costs, and provision of cost information by universities should be relevant to meeting cost information needs, which helps cost information users evaluate or make decisions based on cost information.

b. Principle of Reliability

If cost information is to be useful, it must be based on truth and reliability, and must not mislead users in making assessments or decisions. Therefore, universities should base education cost accounting on actual economic transactions or events to ensure that cost information is truthful, reliable, and complete.

c. Principle of Adaptivity

Accounting is a product of the environment and requires adaptive changes based on specific environmental conditions. Universities are diverse, showing different characteristics in terms of functional goals, types of business activities, internal organizational structure, and discipline construction. This requires universities to conduct educational cost accounting that should be in line with the specific characteristics of their business activities and specific cost information needs.

d. Timeliness Principle

Cost information is temporal, requiring timely cost accounting to be used to assist users in making evaluations and decisions; otherwise, it loses practical significance and forfeits utility to users. Therefore, universities should promptly collect, transmit, process, and report educational cost information for the convenience of information users to make timely evaluations or decisions.

e. Principle of Comparability

Comparability lies in ensuring the unity of cost accounting work, making cost information consistent and cost indicators comparable. This requires that different universities of the same type of business activity at different periods should adopt the same methods and bases for educational cost accounting of the same or similar cost accounting objects, ensuring that cost information is comparable, and must not be changed arbitrarily.

f. Importance Principle

The importance reflects the possible impact of omissions or misreporting of cost information on the evaluation or decision-making of users, and also embodies the basic requirements of cost-benefit principle. The importance of cost

information can be judged from two aspects: the nature and amount of cost accounting objects and cost items. Universities should differentiate the importance when selecting cost accounting objects and conducting education cost accounting. For important cost accounting objects and cost items, efforts should be made to ensure the accuracy of cost information, while for non-important cost accounting objects and cost items, the accounting can be appropriately simplified to provide summary cost information [2].

3.2 Objects of Cost Accounting for Higher Education

As an objectified cost, this determines that universities should first reasonably determine the corresponding educational cost accounting objects according to the demand for cost information and cost accounting objectives, and then collect and allocate various expenses incurred according to the prescribed procedures and methods to calculate related indicators such as total cost and unit cost [3]. Universities should at least conduct cost accounting for teaching activities in their business operations. Therefore, the educational cost accounting objects of universities should be determined in a multi-dimensional and multi-level manner.

a. Overall teaching activities in the unit.

Universities generally conduct professional activities such as teaching and research simultaneously, so the units here can be further differentiated into specific activities related to teaching and research. This allows for the separate reflection of the total costs of these two types of activities in universities, calculating the costs of teaching activities and research activities. In order to accurately reflect the overall consumption of teaching resources in universities and meet the cost information needs of government departments for performance evaluation of units, the teaching activities of the unit as a whole should be taken as the object of educational cost accounting, and the total cost of teaching activities should be calculated. By taking the unit's teaching activities as the object of educational cost accounting, universities can coordinate all economic activities or matters, achieve comprehensive control over teaching activities, and enhance the overall performance level of financial expenditures.

b. Internal departments within the organization

Internal departments of universities perform

corresponding functions in carrying out teaching activities, leading to certain resource consumption. In order to reflect and control the various teaching resource consumption of internal departments, evaluate the effectiveness of their duties, and make better resource allocation decisions, universities should classify internal functional agencies and take internal departments as the basic accounting objects for educational costs to calculate departmental teaching costs and other related cost indicators. By taking internal departments as the accounting objects for educational costs, universities can control educational costs based on the economic responsibility system, enhance the cost awareness of relevant managers, measure the motives and rationality of resource consumption in various departments, and conduct objective and fair performance evaluations.

c. Different categories of students.

Most universities are mainly engaged in education and teaching service activities, aiming to cultivate professional talents of high quality. In order to reflect the expenditure of relevant resources of the units and the efforts and results of fulfilling their functions, universities can use different categories of students as the objects of educational cost accounting from the perspective of main services or outputs, calculating the teaching costs and unit cost indicators of different categories of students. By distinguishing professional, subject, and educational levels according to different student categories, universities can clarify the causes and levels of educational costs, reduce the costs of educational services or outputs by standardizing business processes, ensure the more reasonable allocation of higher education resources and education pricing fees, avoid transferring cost management responsibilities, and provide necessary cost information for government departments to conduct performance evaluations.

The objects and related cost indicators of higher education cost accounting can meet the different cost information needs of users (see Table 1). Usually, in order to meet the cost control needs, universities can use internal departments and different categories of students as the objects of education cost accounting; in order to meet the needs of higher education resource allocation, different categories of students can be used as the objects of education cost accounting; in

order to meet the internal performance evaluation needs, internal departments can be used as the objects of education cost accounting; in order to meet the external performance evaluation needs, the overall unit teaching activities, internal departments, and different categories of students can be used as the objects

of education cost accounting. Therefore, the identification of education cost accounting objects by universities is of great significance for comprehensive implementation of education cost control, rational allocation of higher education resources, and the promotion of objective and fair performance evaluation.

Table 1. Correspondence between the Objects of Cost Accounting in Higher Education and the Demand for Cost Information.

Cost information demand cost accounting objects	Cost control	Allocation of higher education resources	Performance evaluation	
			Internal	External
Overall teaching activities of the unit				√
Internal departments	√		√	√
Different categories of students	√	√		√

3.3 Range and Items of Costs in Higher Education

In cost accounting, the cost scope specifies the costs to be included in cost accounting, and the expenses related to the cost accounting object are recorded through certain procedures and methods; cost items reflect the specific composition of specific cost indicators, and are also the basis for collecting expense data according to the cost accounting object.

a. The range of the cost of higher education.

The definition of the cost range of higher education should be consistent with the cost accounting object, in order to objectively and reliably reflect the resource consumption situation and cost results of the cost accounting object.

When the object of education cost calculation is the overall unit teaching activities, the cost scope includes all teaching activity-related expenses incurred by universities, mainly the portion that should be borne by teaching activities in business activity expenses and unit management expenses.

When the object of education cost accounting is internal departments, the cost scope includes the business activity expenses or unit management expenses allocated and borne by each department. However, it should not include resources consumption that is not related to teaching activities of the department, such as retirement fees included in unit management expenses.

When the cost of education is calculated for different categories of students, the cost range includes all expenses related to educational and teaching service activities in the teaching activities cost.

The cost range of higher education can be

adjusted according to the cost information requirements. For example, to meet the needs of education pricing and fees, costs that do not comply with relevant laws, regulations, systems, etc., and costs compensated by financial funds should be reduced as required based on the full cost of student education [4].

b. Higher Education Cost Project

Universities should set up educational cost items based on specific cost information needs, establish education cost projects according to cost economic purposes, cost elements, etc., and collect data on each educational cost accounting object according to its cost project. At the same time, the establishment of educational cost projects in universities should also coordinate with the detailed accounts or subsidiary accounting items corresponding to the financial accounting subjects of the cost accounting objects, ensuring the consistency and consistency of cost data and financial accounting data. Universities can set corresponding detailed items under educational cost projects or conduct subsidiary accounting as needed.

The cost items of higher education activities should include: salaries and benefits, goods and services expenses, subsidies for individuals and families, depreciation of fixed assets, amortization of intangible assets, and other operating expenses [5].

(1) The salary and welfare expenses refer to various types of labor remuneration incurred in teaching activities in universities that can be traced back to relevant personnel, as well as various social insurance premiums paid for them.

(2) The cost of goods and services refers to the purchase of goods and labor costs incurred in the teaching activities of universities, excluding

related capital expenditures.

(3) The allowances for individuals and families refer to the expenses used for providing assistance to individuals and families.

(4) Depreciation expense of fixed assets refers to the depreciation of fixed assets incurred in teaching activities at universities according to the regulations.

(5) The amortization expenses of intangible assets refer to the amortization of intangible assets incurred in the teaching activities of universities according to regulations.

(6) Other operating expenses refer to expenses that should be borne by the teaching activities of universities and are not attributable to the above categories.

In addition, universities should collect the expenses of each cost project according to the relevant detailed subjects or auxiliary accounting items under the accounting subjects of "business activity expenses" and "unit management expenses".

The cost setting of higher education projects should follow the principle of importance of cost accounting, judging based on the nature and amount of various expenses. If a certain type of expense is important in nature and requires special attention in management, or if the amount exceeds the specified importance judging criteria, then this type of expense should be detailed in the cost project or subjected to auxiliary accounting for a more specific reflection and reporting.

4. Cost Accounting Period of Higher Education

The cost accounting period refers to a specific period determined by the cost accounting object-related cost indicators. This is usually closely related to the nature of the organization's business activities.

The activities of education and teaching services as well as auxiliary activities carried out by universities have continuity, and generally do not involve merger, liquidation, or other issues without obvious evidence to the contrary. This is also in line with the assumption of going concern in accounting. Therefore, universities can determine the education cost accounting period based on stakeholders' information needs and the cost objects, and prepare cost reports in accordance with the cost accounting period to comprehensively reflect the unit cost accounting situation. In principle, the cost accounting

period should be consistent with the accounting period. This ensures the synchronization of education cost accounting and financial accounting in universities, which is conducive to obtaining the necessary financial accounting data foundation.

In addition, universities usually admit students from different majors, disciplines, or academic backgrounds and consider them as corresponding educational cost accounting objects. However, the education and training of these students have significant features such as periodicity and stages, often involving complex situations like cross-year or less than one year. In order to timely provide relevant cost information for students of different categories, facilitating users to evaluate and make decisions, universities should also flexibly handle the education cost accounting period according to management needs.

5. Collection and Distribution of Costs in Higher Education

The process of cost accounting is actually the process of collecting and allocating expenses included in the cost scope according to the cost accounting objects, through specific processes and methods, so as to objectify the expenses incurred and provide the necessary cost information to stakeholders [6].

a. General process of cost collection and distribution in higher education.

The collection and allocation of higher education costs should follow a specific process (see Figure 1).

(1) The current period amount of "Business Activity Expenses - Teaching Expenses" accounting subject shall be classified by activity type and cost item, respectively, into the business departments directly conducting teaching activities and the auxiliary departments providing services or products to the business departments; The current period amount of the "Unit Management Expenses" accounting subject, the portion of which should be borne by teaching activities, shall be classified by cost item into the administrative and logistics management departments conducting administrative management and logistical support activities.

(2) Allocate the unit management expenses collected by the administrative and logistics management department (limited to the full cost method) and the business activity expenses

collected by the auxiliary departments to the business departments. The unit management expenses can be allocated to the business departments and auxiliary departments first, and then allocated to the business departments along with the expenses of the auxiliary departments; or, if the size of the auxiliary departments is

small and the number of auxiliary activities is low, they can be directly allocated to the business departments or cost accounting objects. (3) Allocate the expenses collected by the business department to the educational cost accounting objects using reasonable allocation methods [7].

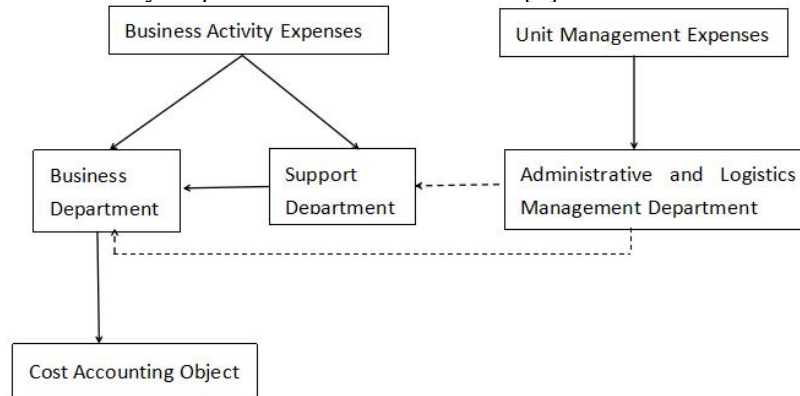


Figure 1. General Process of Cost Collection and Allocation in Higher Education

b. The main methods of cost collection and distribution in higher education.

Universities should choose between the full cost method or the manufacturing cost method for cost accounting of teaching activities based on the information needs of costs [8].

Under the full cost method, all business activity expenses related to teaching activities and unit management expenses should be collected and allocated to educational cost accounting objects. This is generally used to meet cost information requirements for education fee pricing and external performance evaluation.

Under the production cost method, only business activity costs related to teaching activities are collected and allocated to cost objects, generally used to meet cost control and internal performance evaluation needs.

6. Report and Analysis of Higher Education Costs

The cost report is a tangible carrier that presents cost information to users, and cost analysis can provide more comprehensive cost data based on cost data. Therefore, universities should conduct necessary educational cost reporting and analysis based on cost information needs and cost accounting objectives.

a. Definition and classification of the cost report of higher education.

The report on the cost of higher education refers to a summary written document reflecting the cost situation of higher education in a certain period of time [9]. It is an important form of the

accounting results of the cost of higher education, aiming to provide relevant cost information of higher education institutions to the users of the report.

The cost report of higher education can be divided into internal report and external report according to different users. The internal report refers to the cost report prepared by the university to meet the internal operational management needs of the unit; the external report refers to the cost report submitted by the university to relevant government departments and other external departments (units) as required.

The education cost report released by universities should be compiled annually, signed and stamped by the unit leader, the person in charge of accounting work, and the person in charge of the accounting institution (accounting supervisor), and submitted to the relevant government department or made public as required by regulations.

b. The content of the report on the cost of higher education.

The report on higher education costs should include an education cost statement and a cost analysis report.

(1) The education cost report is used to reflect the composition and changes of higher education costs, assess and evaluate various reports of the operation status of colleges and universities, and important matters. The content of the external education cost report should include at least: the overall cost and amount of

each cost item of teaching activities of the unit (see Table 2); the cost of teaching in departments and the amount of each cost item (see Table 3); the student teaching cost and the amount of each cost item (see Table 4), and so on.

(2) The Education Cost Analysis Report is a written report used to analyze and predict the current status and future development trends of higher education institutions, as well as to make improvement recommendations.

Universities should regularly conduct analysis of the results of educational cost accounting, understand the changing trends of various types of educational costs, determine the potential and path of cost control implementation, provide rational suggestions for cost reduction and efficiency improvement, optimize resource allocation, and provide information for stakeholders to evaluate and make decisions [10].

Table 2. Overall Cost Table of Teaching Activities in Universities

Item	Operating expenses	Administrative expenses	Total
Wages and benefits			
Goods and services expenses			
Subsidies for individuals and families			
Depreciation of fixed assets			
Amortization of intangible assets			
Other operating expenses			
Total			

Table 3. Cost of Teaching in College Departments

Department	Cost Items						Total
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	Employee benefits	Goods and services expenses	Subsidies for individuals and families	Depreciation of fixed assets	Amortization of intangible assets	Other operating expenses	
Department 1							
Department 2							
Department 3							
Department 4							
.....							

Table 4. Teaching Cost of College Students

Project	Teaching Cost (Manufacturing Cost Method)	Teaching Full Cost (Absorption Costing Method)
I. Major A		
1. Wages and Benefits Expenses		
2. Goods and Services Expenses		
3. Subsidies for Individuals and Families		
4.		
Total		
II. Major B		
.....		
Grand Total		

Universities should improve the education cost analysis index system, reflect the levels, compositions, and trends of various education costs by analyzing various indexes, and enhance cost control and performance level. The education cost analysis index system of universities mainly includes: (1) cost change category, which can reflect the trend of changes in various education costs of the unit, such as the growth rate of teaching costs for departments, the growth rate of student education costs, etc.; (2) cost composition

category, which can reflect the proportion of a certain type of cost to the total education cost or the proportion of a certain cost item, such as the proportion of departmental teaching costs to the total teaching costs of the unit, the proportion of personnel expenses in departmental teaching costs, etc.; (3) cost effectiveness category, which can reflect the effectiveness of the consumption of various education costs from the input-output perspective, such as the average cost of students of different categories.

7. Conclusion

The work of education cost accounting in higher education institutions is situated within a generally favorable internal and external environment, including institutional norms, practical issues, and the demand for cost information. Although there are many urgent problems to be solved in the practice of education cost accounting in higher education, institutional norms can provide the basic accrual accounting data through changes in government accounting models, while the demand for cost information provides inherent goals and driving forces for cost accounting. The basic principles of education cost accounting in higher education have universality, starting from the logical points of cost information demand and cost accounting objectives. This serves as the guiding principle for higher education institutions when selecting specific methods for education cost accounting and calculating relevant cost indicators, including the principles of cost accounting related to teaching activities, objects of cost accounting, scope and items of costs, cost accounting periods, cost collection and allocation, as well as cost reporting and analysis.

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