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**“Educational Accounting “An Innovative Conduct Towards Ethical
Governance**

Abstract :

This research paper focus on the emerging need of parameters for management academicians. Any accounting provided to the new ways for societal aspect which gives assurance of utilizing mind chew resources in the best manner. Such accounting provided Researcher focus on such dimensions which need to pay attention for the better off for management educational institutions. To evaluate pattern need to adopt the traditional format to have “TRUE AND FAIR” value of the reporting but in the qualitative aspect. Evaluation should base on quantitative as well as qualitative aspect. Researcher focuses problem face by the academicians, authorities with academics perception. This method of accounting adopt only Quantitative but also Qualitative dimension, adopt scenergetic changes in the techno tool teaching method, adoption of latest trend setter pattern, contemporary awareness of the academician evaluated in detail. This method intended to evaluate qualitative aspect of the academic perception which is fulfilling societal aspect in the real manner and curtail reel effect.

Key words: Qualitative magnitude, Scenergetic changes, Societal view, Techno tools.

“EDUCATIONAL ACCOUNTING” AN INNOVATIVE CONDUCT TOWARDS ETHICAL GOVERNANCE

Introduction :

Any individual able to know the position of the organization with the financial statement. With the statement entity able to know the utilization of scarce resources in the meaningful manner or not. Such scenergetic development needs to adopt at the time of vibrancy of Gujarat. Such add on facility for the society provided value addition to the investment of mindsets. As developing scenario suggest the world should be mould in good phase with the academicians and in this case major contribution provided by the management institution where a new shape providing to the generic. To add up an accounting with the qualitative aspect need for evaluation pattern which is not become cut through but in the positive way which really providing knowledge with the dynamic scenario of the environment. This research paper is divided in the following sections.

Objective of the research paper :

1. To find out need of such accounting to recent scenario
2. To evaluate educational accounting need to the scenergetic phase.
3. To find out usefulness of educational accounting with respect to ethical issues.
4. To scrutinize need of such value added accounting in the vivacious era
5. To vital enhancement of such new procedure to the recent state of affairs.

Researcher adopts the following segments to justify objective in the scientific method.

This research paper is divided in to the following segments.

- Segment : I Meaning of the educational accounting
- Segment :II scope of the educational accounting study
- Segment: III parameter of educational accounting
- Segment : IV Performa of the educational accounting
- Segment : V future scope of the study
- Segment : VI conclusion

Segment : I Meaning of the educational accounting

To provide society professional with a sound degree holder is the identical aspect of the educational institutions. Now days it become a most important challenging task for the universities. To provide concrete platform with the idea here researcher develop concept of educational accounting. To give rank is not main aim of any societal structure but control over malpractices is the main idea of the accounting. With adoption of such accounting “MUSHROOMING “of such institutions easily controlled. In Gujarat when continuous efforts adopt for governance and ethical practices need to have such new diverse way for progressive adoption of the technology. Now a need for adoption of such sophisticated and systematic analytical way for mind chews evaluation. With adoption of “policy- practices – research “it is possible to find out the silver line of the cloud.

- This research paper focus on the need of the professional bodies and efficiently it is satisfied by

academic institutions.

- Such educational accounting helpful for the student evaluation on practical work completion.

Definition of educational accounting.

In the education filed , need to deal with following properties :

1. Compliance with regulations
2. Adherence to professional norms
3. Result driven

Accounting would be providing ethical and governance value if it deal with all the aspect in systematic manner and provide value generating to the society.

Segment :II scope of the educational accounting study

Any academician who passes thorough the above fundamentals surely deal with contemporary issues of the respective field. This accounting first implied on the post graduation level institute which serve professional skills to the degree holders. On the base on "TRIAL AND ERROR" able to find out possible adoption to the practical ground. Such system produce ethical transcript to the society for value generating.

NEED TO STUDY MESO :

In economy able to deal with micro and macro level of the research. But with adoption of MESO level internal capability will be analysed and able to focus on real parameters of the society.

Macro level focuses on the clustering and functional analysis which bases on the information flow. Here network will be developing based on the sectarian analysis. It has the following fundamental in it.

1. Interactions among enterprises
2. Interactions among enterprises, universities and public research institutes, including joint research, co-patenting, co-publications and more informal linkages
3. Other innovation supporting institutional interactions, such as innovation funding, technical training, research and engineering facilities, market services, etc.
4. Technology diffusion, including industry adoption rates for new technologies and diffusion through machinery and equipment
5. Personnel mobility, focusing on the movement of key personnel within and between the public and private sectors.

But for the educational institute MESO LEVEL should be applicable which follow the micro and macro both common characteristics,. Sectoral, spatial and functional.

Segment: III parameter of educational accounting

Here as being researcher wish to focus on the qualitative dimension with the qualitative dimensions too. Parameters should be focus which is not generate only the degree holders but how efficiently such holder will be focus on the need of the industry and serve the best way. With meso level different level adopted at the different ground to analyze capacity of the institute in the form manner.

apprentice gracious :

In this dimensions what sort of platform provided by the institute for the best serve to the industry. Whether such activity provide them oppportunity to enhance their skills and be a better future entrepreneur or not? Any institute should provide such ground will be evaluate and such way personal development of the individual.

Relate research with practical aspect :

Faculties should be provided such chance where they are able to deal with real research aspect which is generate practical implications. Direct contact with practitioners and academics would surely improve

quality of the research and it will serve best way to the industry and economy. Incentive and appreciation is based on qualitative work and not based on the numeric. Which research focus on practical aspect ultimately, it will result in to the fulfillment of stewardship aspect of the society.

Seminars :

Evaluation also provided on the criteria about the seminar attended by faculty as well as for the student. Both the parties should be aware of the recent dynamics of the world and based on it some sort of penal discussion should be encouraged.

Seminar, workshop would enhance knowledge of the attended and it will also provided siteful knowledge to the receivers. Along with that how efficiently their comprehensive project provides siteful to the student should be evaluated by experts. Lectures provided by the experts, guest speak note and panel discussion adopt by the institute will be part of real learning. Workshop, national level seminar should be incorporate thrice a year, for international conference any organization should be completed 10 years and then each year it should be organized by the institute.

Peer publication and journal:

Any organization should adopt publication and journal from own institution. Along with that in the same journal institute faculty member should not allowed more than one paper for publication. Such a way publication provided by the institute to the rest of the academia and along with that set of standard develop by the university should be followed by the same. Such continues efforts helpful for the industry to upliftment of the society.

Industrial trip:

Each year compulsory industrial visit should be organized by the institute for the final year student so that practical learning will be enhanced by the student. Along with if possible practical sessions provided to the student so that real life learning with the training session provide them opportunity to earning also.

Edu-tainment activity :

This concept not only focuses on the development on the base of academics only but also provided ground to the student where they can able to develop their insight skills also. edu-tainment activity should be organized as a part of curriculum of the syllabus so that poetry, essay, ad-mad, big bazaar, treasure hunt, Rangoli, collage, poster making, tech drashti etc... all sort of entertainment activity should be engage to the collage so that it is associated interest of the student with the learning aspect over here.

Segment : IV Performa of the educational accounting

As we put the step to the vibrant level societal aspect should be satisfied the best way. Ethical responsibility of any individual should be focus the first way. In the way educational institution responsibility finds out the extreme high. To evaluate the parameters on the ground of the surplus derived from the activity. As educational institute not run on the principle of the profit making activity but serve the society at the best way in the same case they focus on the accounting treatment of the activity.

Performa of educational accounting :

Cost base accounting	Value base accounting
Historical cost	Present valuation of the institute
Replacement cost	GLO-MOU(global mou)

Opportunity cost	Valuation towards group base
	Societal responsibility
	seminar
	Learning from industry trip
	Edutainment activity
	Peer publications
	Relate research with practical aspect
	Apprentice gracious

If such accounting adopted by prime university then it provide new value addition to the governance and new aspect to the education provided to the society with esteem new ways.

Segment : V future scope of the study

This study needs serious implication on the base of adoption.

Basic guideline for the adoption :

- Decide criteria of presentation
- Decide the time duration to adopt it on practical ground
- Policy practice and qualitative dimension of the characteristics
- Evaluation pattern of the accounting
- Symbolical presentation of the accounting.

Like ICRA, CRISIL this accounting provide symbol of the presentation like: A+++, A++, A+ ,A,B, B++, B+, C. this symbol provided by the respective university to the colleges. Such way presentation will helpful for learner to decide their own pathway to adopt admission in the prime institution which lead and provide a platform for development.

This study focus on the qualitative dimensions of the academia. Policy practices and its native of research focus over here in the crystal clear way which needs empirical studies. This research should be focusing the approach adopted ways so need large scale enhancement for adoption. Other sever limitation of the study is the adoption procedure. As compare to the rest of world, it is not feasible to adopt newly established educational firm in the accounting. **“It should be adopted as a thumb rule that after completion of 5 years only the institute should included in to the educational accounting so that it provided insight full sharing with the others.”**

Segment : VI conclusion

This study need focus for corporate governance and helpful to all entity to serve the best way to society. Such accounting is adopt qualitative dimension the most so need to evaluate most systematic way for adoption. It has bright future if university and government adopt it make compulsion for this. Such study start a new pathway for development which derived a new goal for achievement and success.

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