# Original Paper

# Adaptive Financial Management and Teachers' Assessments of

# **Resource Availability**

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## Abstract

Adaptive financial management and teacher evaluation of resource availability are of vital significance in the sustainable development of educational institutions. Adaptive financial management is closely related to teachers' evaluation of resources availability. In the education system, the adaptability of financial management directly determines the scale and type of resources that can be allocated to teachers. Effective financial management can accurately identify the resources needed for teacher evaluation. The lack of adaptability of financial management may lead to the shortage of teacher evaluation resources, affecting the comprehensiveness and accuracy of the evaluation, and thus unable to truly reflect the teaching level and contribution of teachers. There is an inherent logical connection between adaptive financial management and the availability of teacher evaluation resources Reasonable financial management should adjust the allocation strategy of resources according to the objectives, requirements and scale of teacher evaluation. If financial management cannot meet this demand, there will be a shortage or waste of resources, which will affect the normal development of teacher evaluation.

## Keywords

adaptive financial management, teachers' evaluation, resource availability

# 1. Introduction

In different enterprises or institutions, adaptive financial management has different manifestations. In large manufacturing enterprises, raw material prices fluctuate frequently. Therefore, adaptive financial management will pay close attention to the international commodity market. When raw material prices rise, it will control costs by optimizing procurement strategies, and hedging other financial means. At the same time, according to the changes in market demand for different products, adjust the capital

investment of the production line to ensure that resources are concentrated on the production of more efficient products. In the case of educational institutions, seasonal fluctuations in enrollment and policy support or restrictions on educational programs can affect financial performance. According to these changes, adaptive financial management will timely adjust the funding arrangement of teacher recruitment and training to meet the needs of institutional operations.

Adaptive financial management is a management method that dynamically adjusts financial strategies, resource allocation and management processes according to changes in the internal and external environment. It does not follow fixed financial rules, but acts like a flexible organism that constantly senses and responds to changes in its surroundings. For example, when schools face sudden educational policy adjustments and need to increase the teaching input of specific subjects, adaptive financial management can quickly adjust the allocation of funds to ensure that resources flow to the point of demand in a timely manner.

Adaptive financial management's main characteristics include flexibility and dynamics. Flexibility is reflected in the flexibility to adjust budgets, cost control and investment strategies according to different financial situations and objectives. For example, in the face of price fluctuations of educational resources in the market, adaptive financial management can flexibly adjust procurement plans to avoid financial risks caused by price fluctuations. Dynamic is reflected in its continuous monitoring of financial data and external environmental factors to optimize financial decisions. For example, with the continuous development of educational technology and the emergence of new teaching equipment and software, adaptive financial management can dynamically assess the impact of these new resources on finance and timely adjust resource allocation strategies to meet the needs of educational development.

#### 2. Adaptive Financial Management

#### 2.1 The Importance of Adaptive Financial Management

First, the economic situation is in constant flux in response to a volatile economic environment, such as market fluctuations, policy adjustments, and sudden global events. Traditional financial management models are often rigid and difficult to adapt quickly to these changes. Adaptive financial management can sense the changing signals of the economic environment in time. For example, in the period of economic recession, it can quickly adjust budget allocation, cut unnecessary expenses, and focus funds on projects with stable returns or help enterprises tide over difficulties. In the period of economic prosperity, it can seize the opportunity to actively expand business and increase investment.

Secondly, it is also important to meet the needs of different stakeholders. There are different stakeholders such as shareholders, management and employees inside the enterprise, and external suppliers, customers and government regulators. Shareholders expect to get a good return on investment, and adaptive financial management can improve the profitability of enterprises by optimizing resource allocation and improving the efficiency of capital use, so as to meet the interests of

shareholders. For the management, this financial management model can provide more flexible decision-making basis, so that they can better plan the corporate strategy. In terms of employees, adaptive financial management helps to ensure the stable operation of the enterprise and protect the salary and welfare of employees. For suppliers, the stable financial situation of the enterprise can ensure timely payment of goods; Customers can benefit from the quality products and services that the company continues to provide; Government regulators are also more willing to see the healthy development of enterprises under the premise of compliance, and adaptive financial management helps enterprises comply with relevant financial regulations and policy requirements.

#### 2.2 Implementation of Adaptive Financial Management

#### (1) Flexible budget

In adaptive financial management, flexible budgeting is the key link. Traditional budgeting is often based on fixed models and forecast data, but in a volatile environment, this approach can easily lead to a disconnect between the budget and the actual situation. Flexible budgeting can be adjusted at any time according to actual business progress, market fluctuations and various uncertainties. For example, when schools are faced with new teaching projects or educational policy adjustments, the financial budget cannot be limited to the established plan at the beginning of the year. If a featured course is suddenly added, requiring the purchase of new teaching equipment, hiring outside experts, etc., flexible budgeting allows for timely allocation of funds, adjustment of funds from other non-urgent programs, or finding new sources of funding to ensure the smooth implementation of the featured course.

#### (2) Dynamic cost control

Dynamic cost control is also an important part of adaptive financial management. Cost control is no longer a static, immutable process, but to always pay attention to the changing trend of costs and various factors affecting costs. For educational institutions, teacher salaries, teaching equipment procurement and textbook printing are an important part of the cost. With the fluctuation of market prices, such as rising paper prices will affect the cost of textbook printing, dynamic cost control requires timely adjustment of cost strategies. It can negotiate more favorable prices by renegotiating contract terms with suppliers; or optimize processes internally to reduce unnecessary waste. For example, optimize the layout design of teaching materials, reduce the use of paper without affecting the teaching content, so as to reduce the printing cost of teaching materials.

#### (3) Diversified fund-raising channels

Under the framework of adaptive financial management, multiple fund raising channels are an important means to ensure financial stability. Relying on a single source of funding, such as government grants or tuition revenue, can put educational institutions on the back foot when faced with funding pressures. Therefore, multiple avenues of financing need to be explored. On the one hand, it can actively solicit social donations and establish good cooperative relations with enterprises, alumni or charities. For example, a university in order to build a new research laboratory, through cooperation with alumni enterprises. The alumni enterprises can donate part of the experimental equipment, and set

up a special research fund. On the other hand, commercial cooperation projects can be carried out, such as cooperation with enterprises to carry out industry-university-research projects. The enterprises can provide financial support, while schools can provide scientific research strength and human resources. Both sides can share the benefits of scientific research results. In addition, it can also explore financing channels in the financial market, such as issuing education bond to raise more funds for the development of education.

2.3 The Impact of Financial Management on Resource Availability

#### (1) Positive impact

Adaptive financial management can reasonably allocate resources according to the overall development strategy and actual needs of the school. For example, in terms of teaching resources, it can ensure that there is enough money for the purchase of teaching materials, updating teaching equipment. When financial resources are allocated to teachers, they can be dynamically adjusted according to the teaching tasks and results of teachers. For example, a teacher with outstanding teaching results and undertaking more courses may receive more training funding support, which directly improves the availability of resources available to teachers. Moreover, this management mode can plan the allocation of resources in advance to avoid the idle and waste of resources, so that teachers can obtain resources in time when they need them, such as preparing the required funds and materials before the implementation of specific teaching projects.

#### (2) Negative impact

However, adaptive financial management can have a negative impact on resource availability if it lacks flexibility or is subject to unreasonable budget constraints. For example, overly strict budget control may lead to insufficient investment in teaching resources, and teachers may not have access to the latest teaching reference materials or advanced teaching equipment. In terms of financial resources, teachers' salaries may not be adjusted in time, which will affect teachers' enthusiasm for work and thus affect teaching quality. Moreover, the complicated financial management process may lead to the delay of resource allocation, and teachers cannot get resources in time when they need them, which affects the normal development of teaching plans.

#### 3. Teachers' Evaluation on Resources Availability

#### 3.1 The Importance of Teachers' Evaluation on Resources Availability

Teacher's evaluation of resource availability is an important link in educational management. In terms of resource types, teaching resources are the basis for teachers to carry out teaching activities. Teaching resources include teaching materials, teaching AIDS, multimedia materials and so on. The applicability of teaching materials, the completeness of teaching AIDS and the richness of multimedia materials will affect the teaching effect. Teachers need to consider these factors comprehensively, and reasonably select and use teaching resources according to the teaching objectives and the actual situation of students. For example, a comprehensive textbook that keeps pace with the times can better meet the

teaching needs; complete teaching AIDS can make abstract knowledge intuitive and rich multimedia materials can increase the interest of the class. Financial resources also have an important impact on teaching, which is related to the update of teaching equipment and the scale of teaching activities. However, the allocation of financial resources is often restricted by a variety of factors, such as school budget and regional economic level, which requires educational administrators to make optimal decisions under limited financial resources to ensure the smooth progress of teaching.

#### 3.2 Methods of Teacher Evaluation

The methods of teacher evaluation take many forms. Investigation and research is one of the important ways. Teachers can learn about the actual situation of resources from various departments, colleagues and students in the school through questionnaires. The contents of the questionnaire can cover the type, quantity, frequency of use, and whether the requirements are met. For example, for teaching equipment resources, teachers can ask students whether the use of multimedia equipment in the classroom has encountered problems, whether it can meet the needs of teaching demonstration. Teachers can also conduct field interviews, go deep into various departments, and communicate face-to-face with resource managers to obtain more detailed and accurate information.

Data analysis is also a key method of teacher evaluation. Teachers can collect data related to the use of school resources, such as resource procurement data, and consumption data. Through the analysis of these data, it can intuitively understand the dynamic changes of resources. For example, by analyzing the ratio between the number of textbooks purchased in recent semesters and the number of students, if it is found that the number of textbooks purchased is much lower than the growth rate of the number of students, it may mean that there is a shortage of textbook resources. At the same time, the maintenance data of teaching equipment is analyzed. If the maintenance frequency of a certain type of equipment is too high, it may imply that there are problems with the quality or quantity of the equipment, affecting the availability of resources.

#### 3.3 The Significance of Teacher Evaluation

Teacher evaluation of resource availability has many important meanings. First, it is helpful to optimize the allocation of teaching resources. Through evaluation, teachers can clearly understand the actual demand and supply of human, material and financial resources in the teaching process. For example, in terms of manpower, it can identify the need for additional teaching support staff; in terms of material resources, it knows whether teaching equipment such as multimedia equipment is sufficient; in terms of financial resources; it knows whether there is enough money for the purchase of teaching materials. Rational allocation of resources based on the evaluation results can avoid the waste of resources and ensure that resources are accurately directed to where they are most needed. Secondly, it plays a positive role in promoting the quality of teaching. When teachers have an accurate evaluation of resources are abundant, teachers can carry out more diversified teaching methods, such as group discussion and practical operation. If resources are relatively scarce, teachers can adjust their teaching strategies to

make use of limited resources in a more efficient way, thus improving the overall teaching quality.

#### 3.4 Evaluation Criteria

In terms of assessment criteria, adequacy assessment is a must for teachers. Teachers need to consider whether the teaching resources are enough to meet the teaching needs, for example, in the case of a large class size, whether the number of textbooks can ensure that every student has, whether the teaching AIDS can meet the needs of group teaching. For financial resources, it is necessary to assess whether there are sufficient funds to maintain daily teaching activities and to cope with unexpected teaching needs.

Effectiveness evaluation can also not be ignored. For teaching resources, it is necessary to evaluate whether they really contribute to improving the quality of teaching, such as whether the newly introduced teaching software can improve students' learning enthusiasm and learning effect. For financial resources, it is necessary to evaluate whether the use of funds is reasonable and effective and whether they are really used on the edge, and whether the funds are invested in the updating of teaching equipment have brought about the improvement of teaching efficiency.

Teaching objectives are the primary basis for teachers to evaluate the availability of resources. The teaching objectives of different subjects and grades vary greatly, and the resources required are also very different. For example, in science courses where the goal is to get students to understand the principles of physical experiments, resources such as laboratory equipment and experimental materials are crucial. For Chinese teaching, abundant reading books and writing materials are indispensable resources to achieve teaching goals.

The individual differences of students determine their different needs for resources. Students with strong learning ability may need more extensive resources, such as training materials for participating in academic competitions, and references for in-depth research on topics. For students with learning difficulties, they may need more basic consolidation resources, such as basic exercise sets and tutoring tutorials.

### 3.5 Evaluation of the Resource Type

From the perspective of resource type, it covers human, material and financial resources. In terms of manpower, including teachers' own teaching ability, teaching experience and other staff's support for teaching activities. Material resources include teaching facilities, such as classrooms, laboratory equipment, multimedia teaching tools, etc., which are indispensable material basis for carrying out teaching activities. Financial resources are related to the allocation of school education funds, such as the purchase of teaching materials, equipment maintenance, teacher training and other aspects of capital investment. At the same time, resource availability also includes teaching resources and non-teaching resources. Teaching cases. Although non-teaching resources do not directly participate in the teaching process, they also have an important impact on the teaching environment, such as school administrative resources and campus environmental resources.

#### 3.6 Methods and Processes for Resource Evaluation

Teachers usually evaluate resource availability on a regular basis. For example, at the beginning of each semester, teachers will comprehensively sort out the required resources according to the teaching syllabus and the situation of students in the class, and check whether the existing resource reserve can meet the teaching needs of this semester. During the teaching process, the use and surplus of resources are also checked regularly in order to adjust the teaching plan or apply for supplementary resources.

In some special cases, the teacher evaluation process is adjusted accordingly. For example, when a school suddenly receives a new teaching task, such as setting up a new school-based curriculum, teachers need to re-evaluate the availability of resources in a short period of time, including the availability of appropriate textbooks and the adequacy of teachers. For another example, when confronted with unexpected public events, such as the epidemic period, the teaching mode is changed to online teaching, teachers should reconsider the availability of online teaching resources, such as whether the function of online teaching platform can meet the teaching needs, whether there are enough electronic textbooks and teaching videos for students to use.

#### 4. Application of Adaptive Financial Management in Education

In terms of educational institutions, with the change of enrollment, the adjustment of educational policies and the demand for upgrading of teaching facilities, adaptive financial management can reasonably arrange the procurement funds of teaching resources according to the increase or decrease of the number of students, and adjust the financial investment in teacher training according to the policy orientation. The importance of this financial management model is self-evident. First, in terms of dealing with uncertainty, whether it is fluctuations in the macroeconomic environment or unexpected conditions within the industry, adaptive financial management enables organizations to react quickly. For example, during the financial crisis, enterprises quickly cut unnecessary expenses through adaptive financial management to ensure the stable capital flow of core business. Secondly, in the optimization of resource allocation, it can avoid the idle and waste of resources. Taking schools as an example, if there is no adaptive financial management, there may be excessive procurement of teaching equipment and low utilization rate, while adaptive financial management can reasonably plan equipment procurement funds according to the actual teaching needs and frequency of use. Finally, adaptive financial management helps to improve the efficiency and competitiveness of the organization. In a highly competitive market environment, enterprises or educational institutions that can quickly adapt to changes and rationally allocate resources are often able to maintain cost advantages while providing quality products or services, thus standing out from the competition.

In the financial management of the school, it can comprehensively coordinate the school's income and expenditure. For income management, it can develop flexible management strategies according to different fee items, such as tuition fees, accommodation fees and donation income to ensure the steady growth of income. For example, by analyzing the tuition collection situation and market trends over the

years, the tuition standard is reasonably adjusted, and the charging process is optimized to improve the collection efficiency. For expenditure management, it can accurately allocate funds to various departments and projects, such as teaching facilities construction, teacher training and campus maintenance to avoid waste and unreasonable allocation of funds.

In terms of the impact of teacher salary and benefit management, adaptive financial management can develop a reasonable salary structure according to the school's financial situation and teacher's performance. It can combine fixed pay with performance pay to motivate teachers to improve teaching quality and work efficiency. For example, the proportion and amount of performance pay are determined according to many factors such as teachers' teaching results, student evaluations, and scientific research results. At the same time, in the aspect of welfare management, adaptive financial management can flexibly adjust welfare projects according to the financial budget of the school and the actual needs of teachers, such as providing more training opportunities, improving the office environment and increasing the health insurance benefits so as to improve the satisfaction and loyalty of teachers.

# 5. The Relationship between Adaptive Financial Management and Teachers' Evaluation of Resource Availability

Firstly, adaptive financial management has many influences on teacher resource evaluation. In terms of capital allocation, adaptive financial management determines the proportion of capital investment in different resources, which directly affects the type and quantity of resources. For example, when the adaptive financial management strategy favors digital teaching resources, it will increase the capital investment in this respect, and when teachers evaluate the availability of resources, they will find that the types of digital teaching resources are increased and the quantity is sufficient. However, when the financial strategy changes, such as the reduction of funds for a certain project, teachers need to adjust accordingly when evaluating the availability of resources, and the originally sufficient resources may become scarce, and teachers have to re-plan the use of teaching resources.

Secondly, teacher resource evaluation has an important feedback effect on adaptive financial management. As the direct users of teaching resources, teachers' demand feedback can promote financial adjustment. For example, if teachers find in the evaluation that the teaching quality is affected by a serious shortage of certain experimental equipment, the feedback of this demand to the financial management department may prompt the financial department to re-plan the funding and increase the investment in the experimental equipment. Moreover, the results of teacher resource evaluation have a clear guiding effect on financial planning. Teachers' evaluation of resources can reflect which resources are the key resources in the teaching process and which resources are the resources with low utilization rate. Such information can help the adaptive financial management department to plan funds more reasonably and invest funds in the most needed resource fields, so as to realize the optimal allocation of resources and improve the overall education and teaching efficiency.

#### 6. The Feedback of Teachers' Evaluation on Financial Management

## 6.1 How Does It Influence Decision Making

Teachers' evaluation of resource availability can provide an important basis for financial management decisions. As the direct users of teaching resources, teachers have the most intuitive feelings about the needs and actual use of resources. For example, if teachers generally report that the lack of certain teaching equipment affects the teaching effect, the financial management department can consider adjusting the budget to prioritize the purchase of such equipment. Teachers' evaluation of the availability of financial resources, such as the satisfaction survey results on salary and benefits, will also prompt the financial management department to re-examine the rationality of resource allocation, so as to make corresponding adjustments when formulating financial policies.

#### 6.2 Promotion of Financial Management Adjustment

Teacher evaluation results can drive financial management adjustments. When teachers find unreasonable resource allocation and give feedback, the financial management department needs to optimize the existing management mode. For example, if teachers report an uneven distribution of training resources, financial management can re-plan the allocation of training funds to ensure that resources are more equitably and effectively distributed among the various teaching links and teacher groups. At the same time, teachers' continuous evaluation of resource availability also encourages the financial management department to establish a dynamic resource management mechanism to adapt to the changing teaching needs.

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