

Short Research Article

Research on the Innovation of Financial Management in Colleges and Universities under the New Situation

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Abstract

This article analyzes the problems and deficiencies in the financial management of colleges and universities under the new situation, and puts forward the feasible improvement methods of the financial management of colleges and universities. So as to make the financial management of colleges and universities develop in a more scientific, standardized and efficient direction.

Keywords

new situation, college and university, financial management

1. Introduction

Under the new situation, new requirements are put forward for the financial management of colleges and universities. The traditional financial management mode should be changed in time to ensure that the financial management of colleges and universities is more scientific, standardized and efficient. However, at present, the financial management of colleges and universities has exposed some outstanding problems, such as the uneven level of construction, the lack of internal control effect, the lag of information construction, and the backward management concept.

2. Analysis of the Problems in the Financial Management of Colleges and Universities

2.1 The Effect of Internal Control is not Obvious

The internal control of colleges and universities refers to the prevention and control of the risks of economic activities by formulating systems, implementing measures and implementing procedures in order to achieve the goal of running a school. The financial internal control of colleges and universities mainly uses financial means to prevent and control the risks of economic activities involving capital movements. Its objectives mainly include: to ensure the legal compliance of school economic activities, the safety and effective use of assets, the authenticity and integrity of financial information, to

effectively prevent fraud, and to improve resource allocation and use efficiency. In essence, the financial management of colleges and universities is to coordinate the funds of colleges and universities, while the internal control body can further ensure the scientificity, safety and efficiency of the asset allocation of colleges and universities.

At the same time of the diversified development of university running mode, it is easy to be influenced by the internal and external environment. In the current financial system, the capital sources of colleges and universities are distributed in the government financial appropriation, the income of students' tuition fees and various social investments. The stakeholders of colleges and universities are increasing, and the objectives of financial management are also diversified. Financial management is facing more and more new problems and requirements. The traditional financial management mode is no longer suitable, and the shortcomings are increasingly prominent, especially the financial risk awareness is not Get full attention and training. At the same time, there is a lack of supervision in the process of internal control implementation in many colleges and universities. The reason lies in that the traditional financial supervision of colleges and universities pays more attention to post evaluation than pre planning and in process control. The financial departments of colleges and universities usually set up special budget departments and corresponding budget posts, but the budget control system of many colleges and universities is too macroscopic, the communication with the business departments is insufficient, the scientificity and accuracy of the budget are not enough, the gap between the budget plan and the actual operation often occurs in the implementation, and the budget adjustment occurs from time to time, which seriously weakens the importance of budget calculation.

2.2 Information Construction Lags Behind

Although colleges and universities have gradually started informatization construction, the focus of their work is on teaching, scientific research and other departments. The leaders and management of colleges and universities lack a comprehensive understanding of informatization construction, pay less attention to the informatization construction of financial management, lack of good environmental support for the informatization construction of financial management, and the construction process cannot be accelerated, so the informatization work of financial management cannot be carried out smoothly. At present, some colleges and universities do not pay enough attention to financial management information, so financial management information system can not be improved in time according to the needs of financial management and business management, and each subsystem can not be effectively connected, and information data sharing can not be carried out smoothly. In the aspect of financial management information system construction, colleges and universities do not combine the system construction with the actual financial and business management work, resulting in the integration of financial and business development without system guidance, and the problems in the actual work can not be fed back in time.

2.3 Backward Management Concept

Innovation of financial management concept is the basis of improving the management level of

colleges and universities. Under the guidance of advanced concept, we should realize the high-quality development of financial management and truly solve the financial problems of colleges and universities. Centralized and hierarchical management is a more scientific management mode, but it can not play its role in practice. The reason for this problem is that the managers do not have enough understanding of the essence of centralized and hierarchical management. Some colleges and universities simply reallocate financial power to implement financial management, resulting in unreasonable management. Therefore, it is necessary for colleges and universities to update their management concepts as soon as possible, take financial management as a responsibility and obligation, and carry out financial management scientifically for the purpose of coordinating the interests of all parties.

3. An Analysis of the Strategies to Improve the Ability of Financial Management in Colleges and Universities

3.1 Improve the Financial Budget Management System and the Rules and Regulations of Financial Internal Control

To improve the internal control of university finance, we need to further improve the financial budget management system. On the one hand, the financial department should set up departments and posts that are specially responsible for the preparation, management, implementation and supervision of the budget, strictly implement the preparation procedure of “preparation, one up, one down, two up and two down” of the budget of colleges and universities, arrange the budget revenue and expenditure according to the priority, short-term plan, long-term plan and zero based budget, and optimize the capital structure. On the other hand, colleges and universities need to improve the budget performance evaluation system, so that the budget has objectives and the implementation has evaluation. Supervise the implementation efficiency of budget funds according to the nature of funds, usage, target completion, etc., evaluate with the help of various financial evaluation indexes, and combine with certain rewards and punishments to mobilize the enthusiasm of work and improve the budget implementation effect.

To establish an efficient and transparent financial internal control system in Colleges and universities, it is necessary to build a complete set of financial internal control management system and strengthen the management and supervision of internal control activities. According to its own operation mechanism and development strategy, colleges and universities should formulate corresponding rules and regulations for scientific management of internal control system, focusing on the content, links and risk points of internal control. Secondly, the financial department should make the rules and regulations open and transparent, and the financial information open and transparent, which can not only let other departments of the University understand the operation mechanism of the financial department and the corresponding budget implementation progress, but also fully ensure the compliance and transparency of the economic business operation steps, ensure the sharing of information in all departments of the

University, and improve the work efficiency.

3.2 Introducing Financial Management Talents and Constructing Dynamic Management Mode

In view of the current situation of financial information management, the financial department of colleges and universities urgently needs a group of compound talents with both financial management knowledge and information technology. Under the background of “Internet +” and big data technology, how to extract effective data from mass data and use statistical tools to organize is a skill that financial personnel must master in the future. In the future, the competition in Colleges and universities is the competition of talents. Each university should strengthen the training of talents, fully understand the financial management and business operation ability, and make them have the continuous innovation ability and learning ability. On the one hand, colleges and universities attract outstanding talents from the society, on the other hand, strengthen the training and assessment of internal personnel, and improve the comprehensive quality of financial personnel.

The dynamic model of financial management is conducive to the improvement of financial management level and the development of financial information. It is a data sharing and exchange platform constructed by Internet technology, which makes the data and information of university information data in the financial department, other departments of University and various departments of University achieve the purpose of integration and effective use, and provides data support and optimization scheme for the effective management and further development of University, which is conducive to the healthy development of University. The application of big data and cloud computing technology can promote the construction of financial management system in Colleges and universities. On the one hand, it can achieve the external data exchange of colleges and universities, such as the data exchange among finance, banks and other colleges and universities. On the other hand, it can achieve the data linkage and sharing among various departments in Colleges and universities. Colleges and universities should use Internet technology to establish a performance evaluation system and internal budget control system suitable for the school management system, and do a good job in risk prevention and control. The essence of internal control is legal and process management. By using information technology, we can establish and improve the financial internal control system and internal control system, especially the management of internal authorization and audit, and real-time monitoring of financial work, so as to achieve scientific and effective control.

3.3 Innovate the Concept of Financial Management and Implement Classified Management

The application of classified management mode is the main trend of financial development in Colleges and universities in the future. With the expansion of the scale of colleges and universities, many departments are set up in Colleges and universities. There are some differences in the financial situation of each department. In order to improve the scientific management, the classified management mode should be adopted. In practice, colleges and universities should establish a unified management system and standard to ensure the balance of financial management. At the same time, in the hierarchical management, they should give the second level departments the power of controlling rewards and

punishments and the power of financial management, so as to carry out centralized management and hierarchical management at the same time. Generally speaking, colleges and universities mainly include the following departments: first, teaching and scientific research departments, mainly focus on centralized management to implement financial management, determine the limit of fund use, and require the fund use to be controlled within the budget. Second, service, logistics and other departments can implement financial management responsibility system for such departments, improve the sense of responsibility of all employees, and increase the control over the use of funds, so as to strengthen efficiency management. Third, the school run industries need to establish corresponding management system, improve management planning in combination with the actual market situation, and then improve the quality of cost management.

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