

Investigation and Exploration on the Use of Invoice Reimbursement System under the Background of Internet + Era

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Abstract: under the Background of Internet + Era, the Impact of Electronic Invoices on University and University Financial Businesses is Far-Reaching. This Paper Briefly Analyzes the Influence of Electronic Invoices on the Financial Business of Universities and Universities in the “Internet Plus” Era. At the Same Time, Some Relevant Countermeasures Are Put Forward. to Provide Some Help and Reference for the Relevant Research, and Make Some Contributions to Promote the Quality of University and University Financial Business.

1. Introduction

The Continuous Progress of the National Tax Reform and the Rapid Development of the “Internet +” Era Have Made Electronic Invoices More Widely and Widely Used in All Fields of Society, Including Education[1]. Methods Can Effectively Promote All Relevant Efficiency Improvements and Have a Better Impact on the Effectiveness of Better Financial Work in Universities and Colleges.

2. Overview of Electronic Invoice

2.1 The Development of Electronic Invoice

In 2009, China began to explore e-invoice, and in 2011, blue book of China's e-invoice was released. In 2015, VAT's electronic billing system was implemented nationwide[2]. In 2017, the Ministry of finance focused on the “pilot plan to steadily promote the reform of financial electronic bill management”. Revised and implemented the 2018 online bill management method. The wheel of history has been moving forward, and the use of electronic bills is a major trend.

2.2 Features of Electronic Invoice

Electronic invoice is the product of the information age and the paperless form of the Internet age. Compared with traditional bills, electronic bills have the following characteristics.

Information system can manage a small amount of processing and efficient electronic invoice. Through the combination of Internet and related financial systems, data analysis and processing of E-application[3], it can support the accounting and financial management efficiency of unit financial transactions, improve the body, paperless e-commerce and adapt to high efficiency in the network era. Virtualization requirements.

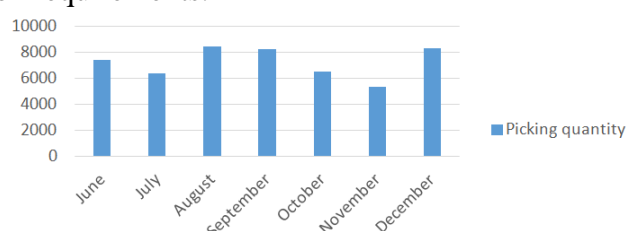


Fig.1 Number Taking Volume of Tax Service Hall from June to December 2017

Cost saving, energy saving, environmental protection, sending of electronic documents, and long-term preservation of electronic account books are easy to maintain. In the printing process of paper request without book, the use of paper and printing ink is reduced, the cost of materials and transmission is reduced, the advantages of energy saving and emission reduction are improved, the printing cost of request and the indirect cost of bill management are reduced and saved at the same time. There are no problems with paper discoloration, blurred fonts, changes, etc.

Financial analysis timely and effective electronic application, network management, has always been improved by personalization and convenience of managers, comments, etc[4]. The method of analyzing data timely and being used, the accuracy of financial analysis, is the decision of the body to greatly improve the decision and provide correct decision.

3. Opportunities Brought by Electronic Invoice to Financial Management

As the bill management form in the Internet era, electronic bill has a great impact on financial management. As an important original document, electronic invoice is the starting point of accounting business; to ensure the authenticity and integrity of bill information data can guarantee the high quality of accounting information from the source[5]. With the promotion and application of electronic invoice, the computer finance staff has been converted into automatic operation through manual operation of computer, which not only simplifies the calculation process, but also improves the efficiency of computer data information processing, which is the subjective judgment of human beings and can be reduced. The distortion of accounting information makes the quality of accounting information more reliable. It can also bring positive support to the financial sector and make the service and management of these sectors more efficient[6]. E-invoice, campus financial staff, consumers can also use QR code anti-counterfeiting technology to view e-mail. Telephone and other channels in the electronic bill management information system can query the authenticity of bills in real time. Reduce the risk of receiving false bills.

Table 1 Summary of Common Operating Systems

Serial number	System name	Function	Existing problems
1	Golden Tax Collection Management System in phase III	The most commonly used operating system for staff, including tax registration, declaration and collection	The system is unstable, resulting in the absence of taxpayers
2	VAT anti counterfeiting tax control system of Golden Tax Project	VAT tax control invoice card writing, tax copying	System upgrade during the declaration period makes the system unusable
3	VAT anti counterfeiting tax control system tax invoice issuing system	Mainly used for VAT anti-counterfeiting tax control invoice issuing business	

4. Problems in the Implementation of Electronic Invoice in China

Through the analysis of the application of e-bill in recent years, the use of e-bill in e-commerce is more common, but if it is fully promoted in schools, there are still many practical obstacles. First of all, most schools do not fully accept the electronic bills issued by enterprises at this stage, and they also print acceptable financial directors and provide some supporting materials. This is more cumbersome than previous procedures used to repay paper bills and does not fully reflect the advantages of electronic bills[7]. Second, the possibility of reprinting electronic bills also makes it possible to prevent duplicate claims from becoming a problem for school financial staff. The copy of the electronic bill is exactly the same as the original electronic bill. If the money is repaid in order to repay, the financial worker can not complete the correct identification. In this regard, more financial directors can record the refund by the number of the electronic invoice. That is to say, they can take a cautious approach to determine whether the application is being repaid. In order to confirm that the repayment is prudent, it is necessary to confirm such operations. In addition, this is the burden of financial talents, which adds no suspicion[8]. Third, many consumers print their own

electronic invoices, so they have to provide consumers with an open query platform. Electronic invoice information is stored in the risk of information disclosure. At the same time, malicious information inquiry will affect the stability of social and economic order.

5. Analysis of the Effective Application of Electronic Invoices in Financial Work under the “Internet +” Era

5.1 Measures to Solve the Problems of Electronic Invoice in Financial Work of Colleges and Universities

Today, the promotion and application of electronic bill are more and more extensive. University or university in the financial accounting business, the probability of encountering electronic bills is higher. Now paper and electronic bills coexist, and are still in the stage of using paper. Quality bills are the main thing[9]. The university promotes the quality of electronic invoice reimbursement management by applying the following measures.

First of all, it is necessary for the person in charge of accounting to check the electronic bill strictly. Specifically, the official website of the tax bureau or the financial network booking platform should make clear the authenticity of the electronic invoice, avoid the occurrence of repeated accounting problems, and carry out corresponding inspection operations. First of all, the electronic invoice information is input into the financial network booking platform to implement the inspection and certification business[10]. After the appointment operation is completed, the bill information will be displayed on the agreed repayment page, and the printed electronic invoice can be reimbursed using the reimbursement appointment gesture. The confirmed black and white or color electronic bill, whose usage requirements are consistent with the paper bill, can be used as the reimbursement voucher.

Second, establish a good faith file. At the same time, in the process of repayment of the electronic bill, the relevant fund head shall issue a written commitment to prove that he / she is responsible for the uniqueness and reliability of the statement. For two units and individuals, it is not allowed to change and repay the forged electronic bill, but it is necessary to ensure that each unit only pays the bill once.

5.2 Measures to Improve the Effectiveness of Electronic Invoice in the Financial Work of Colleges and Universities

Electronic invoice is generated along with the development of the “Internet +” era. In essence, universities and colleges should solve various problems in the process of electronic invoice promotion, effectively improve the efficiency and quality of financial business in all links, and pay attention to compliance management. The trend of the times is to actively use the process of University and university financial management reform with “network + accounting” and “network + fiscal tax” and other ideas. In order to promote and greatly improve the efficiency and quality of problem-solving.

Speed up the standard management of electronic invoice system. With the emergence and development of various Internet technologies, there is a growing demand for electronic invoices in various fields of society. All universities must design sound management plans and systems based on a comprehensive understanding of the relevant national regulations for electronic invoices. The actual needs of applications, the establishment of accounting and management mechanism, the overall management quality of electronic applications in essence, and help to promote the work of financial institutions according to the encapsulation of various electronic petitions, can promote the legal basis for protection. From a systematic point of view, the issuance and acquisition of electronic invoices are greatly affected by relevant systems. Therefore, it is best to promote better developed electronic billing.

Pay attention to the improvement of security technology and information platform in universities and colleges. E-invoice has been continuously reformed, and a variety of Internet technologies have been developed and updated. The effective use of electronic invoice has greatly improved the

efficiency of university office, the continuous innovation of financial accounting mode and the effective application of traditional audit accounting mode. Improve. On this basis, colleges and universities should focus on accelerating the level of financial accounting information and office automation, and strictly implement the coordinated development of electronic bills and financial accounting information. At the same time, while strengthening the construction of information security, universities should also pay attention to improve the prevention of information security, prevent information leakage and prevent the occurrence of information leakage.

Committed to improving the comprehensive quality of University and university financial staff. With the improvement of information technology, the application of various information technology is getting higher and higher. University financial staff should pay attention to actively follow the trend of time and actively improve the overall quality. Specifically, the University's financial director, who understands all kinds of financial related knowledge, not only actively anticipates all kinds of modern network and computer technology, but also needs to learn in order to strengthen the ability to solve problems. Today, it is necessary to promote their knowledge and technical ability through learning. Universities and colleges should pay attention to strengthening the construction of financial talents so as to make the financial business of each link more effective.

6. Conclusion

To sum up, the "Internet +" era has good prospects for the development of electronic invoices. The demand of electronic bill is different in all fields of society, and the advantages of electronic bill are more and more obvious. In the process of University and university financial business, the effective application of electronic investment not only improves the efficiency of various links, but also improves the speed of financial institution reform. That's the great value of studying e-bill to university and university's financial work and countermeasures.

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