

The Present Situation and Countermeasure Research of Internal Control System Construction in Colleges and Universities

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Keywords: Internal Control, High Line Construction, University.

Abstract: Nowadays, the scale of running schools in domestic colleges and universities is gradually expanding, the operating cost of colleges and universities is increasing, and various problems appear gradually in financial management. One is that colleges and universities pay less attention to internal control, the other is that there are problems in the authority to approve funds in internal control, the third is that the management departments of colleges and universities need to be improved, and the fourth is that the rules and regulations of university management need to be improved. Therefore, the construction and reform of internal control system in colleges and universities is imperative.

1. Introduction

The internal control of colleges and universities refers to the general name of the methods and measures to ensure the normal operation of teaching, scientific research and related work, reduce the risk of operation, improve the efficiency of running a school, restrain, evaluate and control. Nowadays, the reform of colleges and universities in various places has made great achievements, and the operation scale of colleges and universities is also expanding, the original internal control system can not adapt to the current management state, how to establish a perfect internal control system in colleges and universities will become an urgent problem to be solved at present. This paper will analyze the current situation of internal control system in colleges and universities.

2. Current Situation of Internal Control System in Colleges and Universities

At present, the internal control system of colleges and universities has been implemented, and many methods have been adopted, and some management experience and achievements have been achieved, but these achievements can not be adapted to the internal control management of colleges and universities under the state of rapid economic development. The shortcomings of these systems are shown in the following aspects.

Lack of awareness of the importance of internal control in colleges and universities. There is a certain deviation in the importance of university leaders to the internal control of financial management in schools, and the importance of the internal control system in colleges and universities has not been mentioned to a proper level of understanding, which makes the functions and management authority of related personnel elevated in the actual financial management process. This has led to the failure of internal controls, the emergence of various economic and financial problems and, worse, direct economic crimes, which have left the State and the relevant units to bear losses[1].

Examination and approval of funds for internal control in colleges and universities. At present, the expenditure of university funds adopts the examination and approval system of "one pen ". This system has basically become a pen in the hands of the executive leadership, so along with the corresponding administrative rights, the original normal approval process is from the lowest level to the next level of approval, but some leaders often abuse their power, resulting in leapfrogging approval or reverse approval procedures, from top to bottom approval, for example: the highest

level of approval, the next level of approval, the highest level of leadership, the lowest level of approval, the highest level of leadership, in order not to sin the highest leadership, often do not carefully examine the approval documents and direct signature, leading to control the administrative power. caused some bad conditions to occur (Fig .1). For example, the head of the department in the absence of notice, the head of the school has approved the approval of other department funds to reimburse other people's expenses. There are also some department leaders to facilitate the use of funds or unauthorized authorization to convert administrative funds into student running fees, subsidies and so on. Therefore, how to improve and correct the failure of internal control is a major difficulty in financial management in colleges and universities[2].



Figure 1 Remote approval

The quality of university management departments needs to be improved. With the development of China's economic reform, the scale of colleges and universities is gradually expanding, at the same time, the demand for operating funds is also increasing, and the requirements for management are becoming more and more strict. Some university managers do not strictly abide by the relevant rules and regulations, and even have no understanding of the relevant internal control system, resulting in the failure of the internal control system in colleges and universities. Failure to abide by the rules and regulations, the arbitrariness of managers, and the inability to implement the internal control system are also one of the reasons for the failure of the internal control system in colleges and universities. Therefore, there is no order, do not abide by the rules and regulations of the management measures, is the current internal control managers need to improve the place to correct, improve professional literacy, strengthen the rules and regulations binding on managers, is the internal control system in colleges and universities need to solve the problem[3].

The rules and regulations in the process of university management are not perfect. At present, the rules and regulations of many colleges and universities are not perfect and systematic. To do a good job in the construction of internal control system, we must constantly improve the internal control system in colleges and universities. Only after perfecting the internal control system of colleges and universities can we solve the problem fundamentally. Therefore, in the management of colleges and universities, it is the first task to formulate a perfect internal control system, for example, there are still some defects in the system of department budget, asset management, personnel training, expenditure procurement and so on in the internal control system, or not enough system is not open enough. This has resulted in some systems having only the human system of their own department, and others not knowing it, causing unnecessary trouble and impact when the work is carried out. Even interdepartmental wrangling.

3. Building a Sound System of Internal Control in Colleges and Universities

The construction of internal control system in colleges and universities must abide by objective laws and basic rules. For example, the internal system management norms issued today, although it

can be borrowed for colleges and universities, but this management method is more applicable to enterprise management. Because our country has not issued the relevant laws and regulations to the university internal control at present, that is to say, the university internal control system construction must guarantee the internal control system foundation principle, in addition must according to the university actual situation to analyze, According to the demand of university management and the management requirement of economic operation, the construction belongs to the system of internal control management system applicable to colleges and universities. The internal control system that needs to be built is mainly divided into the following principles, abide by the principles of laws and regulations, restrict and supervise, set reasonable principles of internal control, and cover principles of internal control.

Colleges and universities must take the national laws, regulations and policy provisions as the basis, combine the actual situation of colleges and universities themselves, formulate the internal control system suitable for the school itself according to local conditions, in addition, it is necessary to adjust the corresponding positions according to the actual control situation. continuously improve the management level and improve the management system (Figure 2).

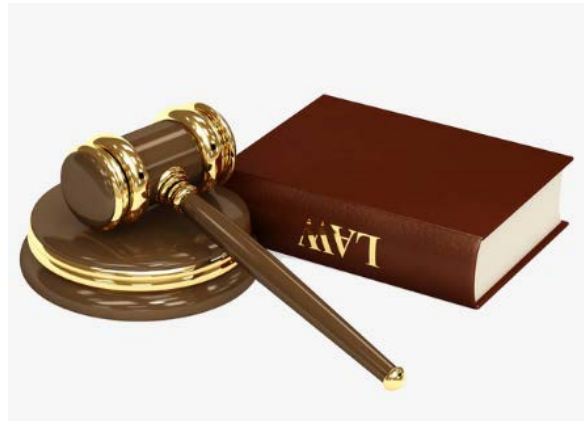


Figure 2 Legal effects

The internal control of colleges and universities requires proper restraint of university staff, such as leaders and employees at all levels of colleges and universities. While implementing the internal control system in colleges and universities, the managers who restrict the exercise of rights can only carry out the implementation within the scope of the system authorization. No ultra vires may occur and should be dealt with in accordance with the internal control system.

The internal control system of colleges and universities needs to include all the posts involved in colleges and universities, including human, financial and material aspects, so as to ensure that all aspects of management content are implemented in the process of management. In particular, the implementation, supervision, feedback three aspects, must ensure that managers strictly in accordance with the internal control system management methods. To put it simply, the internal management system should ensure that all departments and posts within colleges and universities can be managed and controlled, so that all departments can be restricted and supervised by the internal management control system of colleges and universities.

The internal control system needs to ensure the reasonable setting of internal management structure and management posts in colleges and universities. To ensure that their job authority division is reasonable, adhere to incompatible job authority separation, to ensure that different departments and posts between the powers and responsibilities, mutual supervision, constraints, to avoid the occurrence of wrangling between departments or collusion between departments. In addition, colleges and universities can set up a system of verification and checks and balances between various departments and post employees to ensure that the work can be carried out effectively and smoothly, and can also avoid the malpractice of favoritism by taking advantage of the post (Fig .3).



Figure 3 Right-money transactions

The internal control system of colleges and universities needs to follow the principle of cost benefit, carry on the effective control to the cost, reduce the cost to the right position, is the effective method to the cost control.

The construction of internal control system in colleges and universities can exert the effect of internal control system in colleges and universities to the greatest extent through the efforts of the above several aspects, so as to ensure that colleges and universities can realize the combination of people, money and things in the process of operation and management, and avoid the waste and unnecessary loss caused by the defects of management. In the implementation of the internal control system in colleges and universities, the hidden dangers, mistakes, favoritism and other phenomena found in time to correct and deal with, to ensure the asset safety of college units, internal system management measures to effectively implement.

Usually we do not complete the rules and regulations of colleges and universities, from the financial control of colleges and universities can see the problem. Therefore, strengthening the management of financial personnel and improving the quality of financial personnel is also a place that colleges and universities need to pay attention to. It can be promoted from the following aspects: to improve the awareness of abiding by the law; to constantly learn to improve the moral literacy of financial personnel; to strengthen the professional ability of financial personnel.

4. Strengthening the Implementation of the Internal Control System

A system, however perfect and scientific, is ineffective if it is not effectively implemented. Therefore, in the process of internal control management in colleges and universities, it is necessary to carry out various internal control systems.

From the breadth, depth to lasting publicity of the internal control system and personal interests, so that all departments and post personnel to carry out to understand the significance of the implementation system, understand the meaning and influence of essential work. The senior leaders should abide by the control system and accept the corresponding punishment decision consciously after violating the system. Once the senior leaders violate the system, it will bring great influence to the implementation of the system.

5. Summary

To sum up, the development of colleges and universities is gradually increasing, and more funds are invested. It is necessary for colleges and universities to strengthen the management of the use of funds, improve the construction of internal control system, strengthen personnel management, improve quality, strengthen financial management, and let colleges and universities train more talents for the country in the rapid development.

Acknowledgements

This paper is funded by the Science Research Foundation Project of Yunnan Education Department ." Research on Internal Control Construction and Practice Guide in Colleges and Universities "(project no. : 2019J0842)

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