

Application of Information Technology in the Reform of Government Accounting System in Colleges and Universities

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Abstract: In recent years, with the continuous development of Internet technology, the degree of social informatization is also increasing, which has brought great challenges to the university government accounting system. At the same time, we should also recognize that this is an opportunity for the development of the accounting system of universities and governments. Applying information technology to the reform of accounting system in Colleges and universities can effectively meet the needs of accounting work in Colleges and universities, so that accounting work can make better contributions to the construction of schools and the progress of education. This paper aims to explore how to reform the accounting system in the university government under the background of information technology, hoping to promote the reform and development of the accounting system.

1. Current Development of Accounting System in Colleges and Universities

The current accounting system in Colleges and universities has been formulated and implemented since the end of the twentieth century. This accounting system was formulated after the reform and opening up. It conformed to the national conditions and the conditions of universities at that time. However, in recent years, with the continuous development of science and technology and the development of Internet technology, the degree of informatization of university office is improving, which brings great challenges to the current system. This leads to the fact that the current accounting system of colleges and universities cannot meet the needs of the development of colleges and universities and education. Therefore, we must recognize the problems of the current accounting system:

1.1 The Disposal of abandoned assets is improper

In the work of the accounting department of colleges and universities, the methods of dealing with idle or abandoned assets are rather extensive, and the reuse of idle assets and abandoned assets cannot be achieved. Some of these assets are due to the expiration of their useful life and cannot continue to use; others are due to the provincial renewal of the assets, resulting in the idleness of the old assets. This part of the assets still has a certain use value, but cannot continue to put into use. This has brought great losses to the national assets. Moreover, due to the abandonment and idleness of assets, in the follow-up disposal of these assets, people often sell these assets at a low price. This can easily lead to corruption. This is extremely unfavorable to the education and political development of colleges and universities.

1.2 The function of accounting department is not clear.

Under the current accounting system of colleges and universities, the accounting affairs of colleges and universities are mainly the responsibility of the general accounting department of the school. Each subordinate college is not very involved in the management of accounting affairs, and can only be responsible for some basic affairs. This leads to the low enthusiasm of the accounting department at the college level, and also brings a heavy workload to the accounting department of the school, leading to the end of each semester and so on. The peak reporting period is a heavy task, which also increases the risk of financial errors, which is extremely harmful to the normal work of the accounting department.

1.3 The supervision of accounting departments is Insufficient

The current accounting system has formulated relatively simple rules and regulations for the management of accounting personnel. The simplification of rules and regulations leads to the lack of clarity of accountants' duties and regulations, which makes the staff less active and serious about their own work, and lacks due professional ethics. Moreover, in the management of accounting staff, it is impossible to distinguish between rewards and penalties, which results in staff not being motivated and not being conscientiously responsible for the work they are responsible for. These problems are caused by the lack of strict supervision and clear rules and regulations.

1.4 There are also many problems in university financial statements.

At present, the financial statements for each year and term in Colleges and universities are not perfect, and there are no clear rules and regulations to request financial statements. Therefore, the financial statements of colleges and universities cannot effectively reflect the financial situation and assets of colleges and universities. The main reason for these problems is that the management of financial statements is mainly aimed at the asset's management and operating costs of administrative units to manage and standardize, but the financial statements of departments such as universities, which are both educational institutions and administrative units, are not managed. This makes it very difficult to audit and check the financial statements afterwards, and it is impossible to have a detailed understanding of the financial situation of colleges and universities.

1.5 The application of college accounting system to information technology is insufficient

In the accounting system of colleges and universities, most of the work is managed by the working software of the computer, but these applications of the computer mainly remain in the use of office software, not fully using information technology for accounting work. This is mainly because the university financial management system is still relatively primitive, there is no professional personnel to upgrade the system, these problems will make the work efficiency greatly reduced, not conducive to the work of accounting personnel, thus causing a negative impact on the healthy development and good operation of the university.

2. Challenges of Information Technology to the Accounting System of Colleges and Universities

2.1 Information technology brings challenges to the supervision of accounting system in Colleges and universities.

The application of information technology in the reform of accounting system is mainly accomplished through the network platform, which results in the circulation of a large amount of funds in the virtual network platform, and the flow risk of large amounts of funds is relatively large. Moreover, due to the low Internet Literacy of relevant accounting practitioners, the use of virtual platforms is not skilled, which will further increase the risk. These problems will make the application of information technology in accounting industry suffer setbacks. This requires our university staff to have a detailed understanding of the network technology and accounting system, and to be able to maintain the network platform. Greatly increased the burden of work. Moreover, because both funds and assets are flowing through the network, it will be difficult for the relevant state organs to monitor the flow of funds and assets. At the same time, the network platform is also vulnerable to the work of network criminals and hackers, which is extremely unfavorable to the reform of accounting system.

2.2 Information technology has brought some influence to the accountants in Colleges and universities.

Because of the application of information technology in the reform of accounting system, the use of information technology in Colleges and universities is becoming more and more frequent. Many accounting works in schools is accomplished through the network platform, resulting in a decrease

in the demand for manual labor in accounting work, which has a negative impact on the enthusiasm of accounting staff. At the same time, some accountants respond to information technology. Lower level of use, in a certain period of time will make the work efficiency is low, unable to complete their work on time and in quantity. The impact of information technology on the enthusiasm of accountants will make it difficult for colleges and universities to carry out their work. Therefore, it is necessary for us to pay more attention to accountants in Colleges and universities, improve welfare benefits, stimulate the enthusiasm of accountants, and then better meet the needs of the work.

3. The Positive Role of Information Technology in the Reform of Accounting System

3.1 Information technology is conducive to improving the efficiency of accounting staff.

As we all know, with the development of information technology, in people's daily office and learning, the application of information technology is more and more. For example, students can complete the review of learning and exercises through the online teaching platform, teachers can also publish tasks and assignments to students through the network platform. However, in the accounting system of colleges and universities, the use of information technology and the construction of network information platform are not mature enough, which results in the heavy work of accounting staff and low work efficiency. Accountants' inefficiency cannot better serve students and teachers, which greatly affects the development of school's daily teaching activities. Therefore, strengthening the use of information technology is of great help to improve work efficiency.

3.2 Information technology makes the management of university assets clearer and clearer

Because the existing accounting system for the financial management of colleges and universities is achieved by manual bookkeeping and computer office software bookkeeping, it is very difficult to liquidate and manage the assets of colleges and universities, and it is impossible to accurately count and manage all assets of a university. With the use of information technology, all assets can be listed in the system, so as to facilitate staff access and management, to have a clear understanding of the assets of colleges and universities, but also reduce the non-standard phenomenon in asset management. At the same time, the information technology platform also facilitates the invoice reimbursement and other links, without advance payment by students and teachers, reduces the purchase of intermediate links, and facilitates the majority of teachers and students.

3.3 Information technology can save national resources and reduce corruption.

The use of information technology in the accounting system can effectively inventory the assets of colleges and laboratories, rationally redistribute some items with low frequency of use, ensure the efficient use of state-owned assets and reduce the waste of state-owned assets. It also saves money on new assets. At the same time, the information technology platform for each college and laboratory assets inventory, but also can effectively reduce the waste of state-owned assets, reduce the occurrence of corruption in the disposal of assets.

4. Suggestions on the Application of Information Technology in Accounting Reform

4.1 We should establish strict accounting system.

We should strengthen the management of accounting staff in Colleges and universities, raise their working consciousness, strengthen their study of accounting system and relevant laws and regulations, at the same time, evaluate their performance in work with clear rewards and penalties, encourage and reward accountants who work hard and encourage those who have low job evaluation. Make it work hard. At the same time, we should strengthen the study of accounting staff in daily life, so that they can improve their own accounting literacy and work level.

4.2 We should improve the management system of accountants.

At present, the management of accounting staff is not perfect enough. First of all, we need to set up corresponding organizations and institutions to supervise the work of accounting department under the leadership of the school, so as to ensure the smooth progress of daily accounting work. At the same time, we should improve the management system, supervise the different links of accounting work, and inspect the work of accounting departments from time to time. At the same time, we also need to strengthen the application of information technology in management, use the Internet to check and inventory the quality of accounting staff, and urge them to work actively. Put the reform into effect.

4.3 We should build a secure network information platform

The reform of accounting system under the background of information technology needs to be accomplished through the network information platform, which requires high-level professionals in Colleges and universities to build the network information platform, and also to ensure the security of the network platform. Only in this way can the accounting work in Colleges and universities be completed safely and efficiently. The construction of a secure network information platform requires not only professional Internet talents, but also strict rules and regulations to ensure it. Therefore, in the construction of the network information platform, we need to formulate strict management system to ensure the dedicated plane, strict management of each staff's login account, and ensure the standardized use of the network platform.

4.4 We should improve the Internet quality of accounting staff.

The information technology reform of accounting system needs not only the construction of network platform in Colleges and universities, but also the cultivation of accounting staff's Internet quality. Only in this way can the efficient use of network platform be guaranteed. The correct use of staff is the key to the role of network platform and information technology.

4.5 We should effectively manage the financial statements of colleges and Universities

Because the current accounting system is not perfect enough for the management of financial statements in Colleges and universities, it is necessary for us to carry out new management and regulation of financial statements in Colleges and universities, to ensure that financial statements in Colleges and universities can draw lessons from the financial statements of government departments, and to make full inventory management of fixed assets and current assets in Colleges and universities by means of information technology. Only in this way can we formulate complete financial statements and reflect the assets of colleges and universities in an all-round way. At the same time, the state's regulatory authorities can also check these statements to ensure the correct flow of funds in Colleges and universities. In addition, the financial statements of colleges and universities need to list income and expenditure, asset inventory, etc. to reflect the assets of colleges and universities comprehensively and objectively.

5. Conclusion

At present, with the continuous development of society, the application of information technology in people's daily life is becoming more and more common. As colleges and universities, we also recognize that information technology has brought difficulties in supervision of the work of colleges and universities, impacting existing staff and other issues, but we should also recognize that information technology is conducive to improving the efficiency of accounting work, better promoting the development of colleges and universities and social development. Therefore, it is necessary for us to strengthen the management of accountants, improve the Internet Literacy of practitioners, and build a secure network platform, so that information technology can promote the reform of accounting system and make universities and society develop better.

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