

The transformation and realization path of financial administration goals in universities from the perspective of "Internet +"

Shanshan Guo

Hebei University of Chinese Medicine, Hebei Shijiazhuang, 050200, China

Keywords: University Financial Administration; Internet age; Optimize and improve

Abstract: Under the background of "Internet plus", traditional financial administration mode and concept have seriously affected the efficiency and service quality of financial work in Universities, which is not compatible with the rapid development of universities in the Internet age. The traditional financial revenue and expenditure administration system has been difficult to meet the development needs of universities, change the financial administration objectives of universities, and establish the corresponding implementation methods and paths for the transformation of financial objectives of universities, which is suitable for the rationality and scientificity of financial administration objectives of Universities under the background of the new era. Universities need to combine the actual situation, improve the level of financial administration ability, improve the actual effect of financial administration, innovate effective financial administration path, achieve the goal and enhance the market competitiveness of universities. At present, the administration departments of universities should realize the importance of tapping the internal potential of universities and improving the administration quality of universities. The financial administration system of universities is one of the most important administration systems in universities, and the administration departments of universities should devote themselves to improving it. By analyzing the main problems existing in the financial administration process of universities, this paper expounds the optimization principles of the financial administration process of universities, and puts forward the countermeasures and measures to optimize the financial administration process of universities, hoping to be helpful to do a good job in the financial administration of universities.

1. Introduction

In today's new era of rapid development of the Internet, information and communication technology is changing our daily life. As a place for cultivating high-quality talents, universities should follow the pulse of the times and take the road of innovation and development. University finance controls the economic lifeline of the University, and its administration level directly affects the planning and development of various undertakings in the University [1]. The goal of financial administration in Universities is subject to the overall development goal and determines the basic direction of financial administration. As universities are constantly expanding the enrollment scale, expanding students' sources and taking on more social responsibilities, the financial administration environment has changed greatly in the daily operation and administration process, and the financial administration objectives have changed accordingly. Therefore, college managers need to explore the realization path of the new financial administration objectives in the new era, better meet the actual needs of financial administration and improve the overall quality and efficiency of college administration [2]. We should explore the new characteristics of college financial administration under the new background, analyze the current situation of college financial administration objectives in China, and optimize and innovate the realization path of College Teachers' college financial administration objectives [3].

The financial administration goal of universities is an important administration goal that universities need to set up. It refers to an ideal purpose for universities to manage their own financial activities. As the basic of effective and scientific administration of universities at the present stage, it is the basis for the rational operation of universities. Only by doing well the corresponding financial administration can effectively support the normal operation of universities,

It is of great significance to the survival and development of universities [4]. At present, the software and hardware of financial administration in most universities fail to follow up and transform in time. Due to conservative thinking, the traditional administration mode has seriously affected the efficiency and service quality of financial work, and does not match the rapid development of universities in the Internet era. Various contradictions are prominent and increasingly acute, and the financial administration process needs to be optimized [5]. "internet plus" is to make use of information and communication technology and Internet platform to make the Internet deeply integrate with traditional industries and innovate and develop. Integrating the Internet with the development of universities, innovating thinking, building a digital campus, improving the level of financial administration, optimizing the financial operation process, respecting the cultivation of caring talents, and promoting the economic construction and cultural prosperity of universities are the problems that universities need to solve under the new situation, and also the challenges they will face in the future [6].

2. College financial administration goals

2.1. Explanation of financial administration in universities

University financial administration is the same as many other fields. Under the corresponding overall objectives, give full play to the important role of asset purchase, capital financing and operating cash flow, and enhance the maximum application value of funds. Financial administration is the core part of the daily administration of universities. It is necessary to fully implement the financial administration objectives in each work link in accordance with the relevant national laws and regulations and in combination with the actual situation of their own development, so as to ensure the effective development of various financial activities and provide strong support and guarantee for the development of other related work. The financial administration of universities contains a wide range of contents. In daily operation, it is directly related to the control of financial administration objectives in many aspects, such as government budget, detailed decomposition of objectives, performance distribution of faculty and staff, etc. Financial administration needs to ensure that every department and work link can use capital resources scientifically and reasonably, avoid capital waste in practical work, improve the actual use efficiency of capital resources, and fully accept the audit and the review and guidance of higher authorities, enhance their own consciousness and compulsion, and achieve financial administration objectives. Financial administration in universities is comprehensive, so it is necessary to make overall planning from various angles of personnel and material administration, create diversified value administration system, explain the actual situation of capital operation in universities from the aspects of cost administration and balance of income and expenditure, and put financial administration objectives into the whole daily work and scientific research and teaching to achieve good control effect.

2.2. Current situation and existing problems of financial administration in universities

The financial administration goal of universities is different from the enterprise financial administration goal of pursuing profit maximization. It has the basic characteristics of not aiming at profit. The specific goal is to achieve revenue and expenditure balance. At this stage, universities are experiencing extremely profound educational reform. Universities have obtained greater autonomy in financial administration, and the school running mode shows a diversified and flexible development trend [7]. At present, there are four main problems. First, slow spending and difficulty in reimbursement hinder the business development of various departments. The traditional financial reimbursement process is a process in which the reimbursing reports to the financial front desk according to the sorted original vouchers, after being signed and approved by the competent leader, and after being audited by the financial personnel, fill in the vouchers, review and then pay the money. Due to many procedures, long time-consuming and slow repayment, the business development of various departments is hindered, and the main reasons for the difficulty in reimbursement are shown in Figure 1. Second, inefficient basic work can not provide high-quality

services. The conservative administration concept in the traditional administration mode restricts and limits the improvement of financial accounting work efficiency and work quality, and the staff runs at full capacity, but gains inefficient output. Third, the lack of administration functions, unable to provide decision support. The traditional financial administration model can not provide effective decision support for the administration. The traditional accounting business process is to record the economic business of universities. It collects various revenue and expenditure items by accounting subjects, classifies and summarizes them according to assets, liabilities and owner's equity, and finally presents them to internal decision-makers and external users in the form of statements. Fourth, information asymmetry affects the exertion of the function of financial control and supervision. All departments of universities are connected with each other but independent. The phenomenon of information island is serious, and the closure and lag of information are not conducive to the information sharing of all departments.

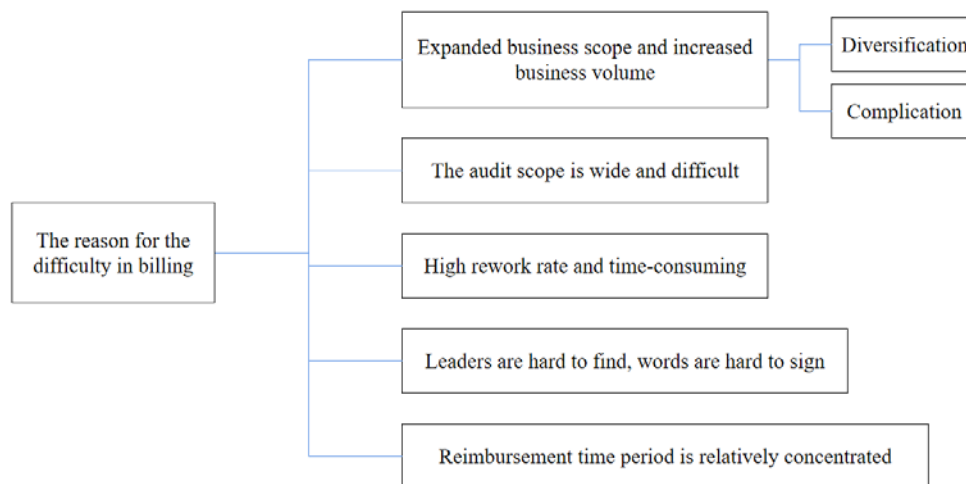


Figure.1 Specific reasons

3. Optimization and Implementation Paths

3.1. Changes in the Objectives of Financial Administration in Universities

China's universities have a large scale, many institutions, different departments in nature, intelligence and objectives, and special social positioning. Therefore, it determines that the financial administration goal of China's colleges and Universities under the background of the new era is not a single, but a comprehensive target group that can adapt to the changes of internal and external environment and long-term development of universities. In recent years, it has gradually changed to an open style. The financial administration goal is breaking through the single and career, changing to pluralism and industrialization, and gradually becoming scientific, rational and rational; It is embodied in the following two aspects [8]. First, from the simple emphasis on social benefits to the pursuit of economic and social benefits maximization. Under the background of "internet plus", the big environment makes universities conduct financial administration for their own development and expansion, which leads to the transformation of the operation strategy of universities to reasonable and effective financial administration. Therefore, the administration scope of financial administration of universities gradually expands to create school-running benefits in the process of teaching activities, and finally realizes the common maximization of social benefits and economic benefits, and enhances the traumatic ability. Second From the simple use of government funding to complete teaching, to the effective use of funds and rational investment. From the simple use of government funding for universities to improve the school teaching environment to the effective use of funds, complete the rational use of funds, improve the value of funds, and further improve the utilization rate of such funds. Objectively analyze the information related to investment risk and return, scientifically measure the input-output ratio of assets, reasonably allocate and optimize resources, so as to select the best investment scheme.

3.2. The realization path of financial administration goals in universities

First, pay attention to the reform of university system. In the process of development in the new era, universities should pay attention to system reform, provide strong support and guarantee for the realization of financial administration objectives, fully implement financial administration objectives in practical work and achieve good development [9]. University administrators should make an all-round inspection, and comprehensively deepen the reform from the aspects of school-running system, investment, internal control, enrollment and employment system, combined with actual needs and social development. School-running system reform, actively encourage all sectors of society to participate in school-running, expand the economic sources of school-running, and formulate a new school-running system for universities. Secondly, strengthen the financial administration audit supervision. Under the new situation, universities should comprehensively strengthen the financial administration audit supervision, conduct a comprehensive audit on the financial administration of universities, improve the reasonable effectiveness of financial administration, and ensure the efficient operation of financial administration. In the process of carrying out financial administration in Universities, financial audit shall be carried out regularly or irregularly to improve the enthusiasm of financial administration in Universities, ensure the rationality and legitimacy of work, and promote the construction of internal control system in Universities. Thirdly, enhance the financial analysis ability of universities. The ability of financial analysis in Universities has a direct impact on the realization of financial administration objectives. Improving the ability of financial analysis is conducive to the realization of financial administration objectives in the new era. The financial administration of universities has gradually changed from accounting type to analytical administration type, so as to better adapt to the changes of financial environment in Universities and achieve the goal of healthy and sustainable development [10].

4. Conclusions

With the development of the times, the teaching administration departments of universities in China should recognize the current teaching requirements of our society and education departments. Therefore, in the specific teaching administration work, the teaching administration department of universities should invest energy in studying the problems affecting the construction of the financial administration system of universities, and make an all-round analysis of these problems. The financial administration objectives of universities change with the changes of the market economic environment. It is necessary to enhance the safety of financial administration, realize diversified administration, improve the quality and efficiency of financial administration, establish a professional financial administration team, improve the ability of financial analysis, achieve the financial administration objectives, and promote the healthy and sustainable development of universities. The reform and innovation of financial administration in universities must be changed according to the changes of modern financial administration environment. The application of scientific and technological means is of great significance to improve the efficiency of financial administration and the efficiency of running universities, and meets the urgent needs of realizing the financial administration objectives of universities. Teaching departments should pay attention to the promotion of financial administration talents, the establishment of administration system, and the service quality of financial administration, so that the role of teaching financial administration system in universities can be fully reflected, and the teaching quality in universities can be comprehensively strengthened, so as to cultivate high-quality talents that meet the development needs of the times and make great contributions to socialist construction.

References

- [1] Liu Yujie. The transformation and realization path of financial management goals in universities [J]. *Managers*, 2017(09):234.
- [2] Liu Hong. The transformation and realization path of financial management goals in universities

- [J]. Finance and Economics, 2016(33):2.
- [3] Wang Lili. The transformation and realization path of financial management goals in universities in the new era [J]. Finance and Economics, 2021(17):2.
- [4] Guan Chunmei. The transformation and realization path of financial management goals in universities under the new situation [J]. Taxation, 2017(26):2.
- [5] Liu Weiyao. The goal of college financial management and its realization in the network information age [J]. Computer Fan, 2019, 000(002):60-61.
- [6] Xu Yan, Wang Wei. Research on innovative application of financial management in universities under the background of "Internet +" [J]. Urban Tutoring: The Second Half of the Month, 2017(12):6-6.
- [7] Xu Hexin. The transformation and realization path of financial management goals in universities [J]. Shanhaijing: Frontiers of Education, 2021(29):1.
- [8] Yin Junli. The transformation and realization path of financial management goals in universities [J]. Fenghui, 2021(11):2.
- [9] Wang Qian. Analysis of the transformation and realization path of financial management goals in universities [J]. Administrative Assets and Finance, 2021(14):2.
- [10] Zhao Liwen. The transformation and realization path of financial management goals in universities under the background of the new era [J]. Journal of Heihe University, 2021.