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Research on University Financial Risk Prevention and Internal Control Calculation and Management Measures

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Abstract: Financial internal control management is the main content and link of internal control management. It directly reflects the level and effect of university management, and is an important factor affecting the good sustainable operation and rapid development of university. The financial risk exists objectively, once happen, a greater negative impact, therefore, this article from the concept of internal control and risk prevention perspective, analyzes the college financial internal control and management of the condition and current major risks and defects, so how to effectively respond to and overcome these shortcomings and put forward some suggestions and opinions.

Keywords: University Finance; Risk-prevention; Internal control management

1. Introduction

With the increase of the state budget for higher education funding, the further expansion of the scale of running schools and the promotion of the autonomy of running schools, many colleges and universities have two or more campuses at the same time[1-4]. The number of students has also increased rapidly, and the sources of school running funds are diversified, including financial allocation and tuition income, Bank loans, social investment and income from schools and other multi-channel financing combined. University choice The source of funds and the effectiveness of funds delivery should be the important contents of the financial internal control efficiency management. The efficiency of financial control includes improving the environment of financial management, changing and improving the concept of financial management, Establish and improve the financial management system, improve the internal control system of colleges and universities, improve the quality of management personnel and staff, and improve financial management techniques and means[5-7].

To maintain safety and integrity of assets in Colleges and universities, to ensure the legitimacy, authenticity and integrity of accounting information, to improve capital efficiency and running efficiency, universities should establish and perfect the internal control system. By improving the internal management and control system of colleges and universities, it will help to improve the level of financial management of colleges and universities, and promote the coordination of financial management, teaching and scientific research Same development.

2. An Overview of the Connotation of Financial Internal Control Management in Colleges and Universities

With the "science" of the country policy and direction, the education of our country is on the upgrade, the provincial regional private colleges and public universities the number of expansion, expansion, expansion occurs frequently, resulting in more complex financial accounting problems.

Then in the early stage of the University, the requirements continue to strengthen the software and hardware of the power charging and improvement has important significance and practical significance of the construction of financial control system effective the good operation of colleges and universities. According to the concept of internal control proposed by COSO in 1992, according to China's financial environment and management of universities, university financial management of internal control can be understood as: the University Party committee, the administrative department of Finance in order to make the teaching activities of higher education, scientific research, business, asset management and other payments to carry out smoothly and efficiently, improve the quality of financial accounting information relevant national laws and regulations, and ensure the policy and strategy to be performed in the daily education activities, thereby inhibiting and restraint, correction, supervision of some illegal practices and transactions, to better resist and deal with all kinds of risks, a series of organization, planning and development Adjustment and control mechanism, procedures and measures. The internal control

management system of university finance is an organic whole. Under normal circumstances, it contains five contents: internal control environment, assessment risk, control activity, information and communication, supervision. So far, China's internal control theory of research and research has been more common, but basically copying and citing foreign ideas and methods. The research object of internal control is mainly in Colleges and universities, involving little of the University, so the internal control theory of Finance in Colleges and universities in our country is still in its infancy, is still immature. For the study of internal control management of colleges and universities, we should combine the specific situation of colleges and universities in our country, mainly to sum up the experience and shortcomings of the current financial internal control management mechanism, And make the corresponding improvement strategy to help the university to do better financial management work, of course, for other universities that have not yet established internal control mechanism to set an example.

3. Problems and Causes of Financial Risk in Colleges and Universities

3.1. Internal control management environment is poor, management awareness of internal control is weak

In the traditional mode of thinking, leadership in Colleges and Universities under the influence of traditional education management thought, emphasizes the role and status of teaching and research, the lack of financial control, do not attach importance to the financial internal control system construction in Colleges and universities. For example, some of the school's major project decisions should be discussed through the school management team meeting, but not directly The middle school leadership and even the ordinary staff also believe that the university financial internal control management, that is the school leadership, and has nothing to do with. Even the school management does not engage in internal unity, cliques, disagreement decision. Therefore, the financial control has not received enough attention in the management, which is the direct factors of financial control environment of University poor, led directly to the school management decision-making efficiency and reduce the level of financial risk is not strong, resulting in the school is planning to develop the strategic goal of significant deviation.

3.2. Because the internal control management is imperfect, causes the risk

First of all, tuition fees and other income uncertainty is not up to the expected goal, the current competition area inside and outside the university enrollment increased, new registration rate is low, usually only about 80%,

while 80% of students and 40% students tuition arrears (including student loans), sometimes up to 50% of the arrears rate. As a result, tuition income is only about 40% of the budget. Secondly, the school of business assets management, operating income (such as the facade of rental income, income, rental income canteen contractor, students and other units of hot water hydropower contract income into the joint operating income) in the school of financial accounts, or extra accounts, little Treasuries, resulting in the loss of state-owned assets. Finally, the basic construction of blind expansion, and strive to improve the quality of teaching in schools, and adjust the professional setting, a substantial increase in the school infrastructure construction investment, such as large-scale construction of student apartment building, teaching building and laboratory building, built many kinds of specialized laboratories, purchasing large quantities of teaching and experimental equipment to "rigid" expenditure. Because of serious spending, lack of funds, had to borrow money from the bank, also need to pay the high cost of the use of funds. In addition, it is to attract investment, construction, teaching buildings, student apartment buildings and other projects The investors demand a high return on investment and a long payback period (about 30 years). Thus, the higher the cost of investment and financing, the greater the financial risk.

3.3. The internal management control system is ineffective and become a mere formality

The financial control system includes incompatible job separation control, authorization examination and approval control, accounting system control, property protection control, budget control, operation analysis control and performance evaluation control. The following problems are as follows:

3.3.1. Incompatible duties separation, lax control or management confusion

For example, bill management positions can also charge and jobs, not to set up a cross examination system; accounting and cashier work; approval and handling is the same person; property custody and accounting are the same person, the most prone to fraud and corruption. license approval system is not standardized, ultra vires and serious, and even forged approvals as certain economic contracts. If the bulk purchase contract does not have legal person authorized or entrusted to the agency, some departments responsible for handling or unauthorized foreign contract; some people fake reimbursement approval signature, financial accounting audit is not strict, afraid of offending people the open eyes closed eyes release is the large number of.

3.3.2. The property protection consciousness is not strong

Property management departments of property registration and custody is not in place, the loss of personal occupation and not timely recovery of property. Even without the approval of the school and higher authorities, unauthorized disposal of school property, the disposal of property income is not to pay school finance, and the cost of the Department of "small treasuries.

3.3.3. The budget management system is imperfect and the control ability is poor

Management does not pay enough attention to budget management, budget preparation lacks scientific, budget deficit is prepared, budget items are rough and chaotic. If the budget of each department is very blind, there is no reasonable budget arrangement according to the actual work focus. That the more items to declare, the better, but, in the budget implementation analysis process, found that some projects in the budget period, very little expenditure, and some did not start. Therefore, the budget funds occupied and wasted, crowding out the budget of other projects, affecting the overall planning and development of the school. In addition, budgetary control is lax, budget free or over budgetary expenditure, normal project expenditure is unreasonable and unreasonable. Although some colleges and universities have established a relatively perfect budget management system, but because of the lack of effective and timely monitoring of the budget implementation process, often lead to the phenomenon of budget targets being broken.

4. Colleges and Universities, Financial Risk Prevention, Internal Control Measures

Strengthening internal control management and integrating financial risk into the internal control management system is an important measure to effectively prevent the risk of colleges and universities. Strengthening internal control management and preventing financial risk should begin with the elements of internal control management

4.1. Strengthen the management of the control environment

The control environment is the first place in the internal control system of colleges and universities. Therefore, colleges and universities should form a control environment conducive to the development of colleges and universities according to their actual conditions. plus The strong control of environmental management, should first raise awareness of university internal management of university administrators, secondly to establish a corporate governance structure is consistent with the situation, once again to establish a standardized management system, finally in the cultivation of culture in Colleges and Universities under the act as Kung Fu, principles of internal control, pay attention to the program. In order to guard against financial risks, colleges and universities

should implement collective decision-making when formulating annual budget plans, making major decisions and signing major contracts. To guard against risks, Colleges and universities should also improve their own corporate governance structure, prohibit the number of people or a person to say that the situation occurred. Colleges and universities should also actively promote a just and healthy university culture.

4.2. Strengthen the management of control activities

The so-called control refers to the management of colleges and universities in order to guard against the risk of a series of management activities conducted by the control activities mainly in order to cope with the financial risk, according to the above mentioned financial risk puts forward effective control measures. For the risks existing in the accounting work, enterprises The industry should set up a special organization for cost management, responsible for cost forecasting and control, responsible for the audit of accounting information, effective supervision of accounting staff, and so on. with Accountants should also be trained to improve their professional level and professional ethics Raise. In important positions, more equipped with strong and high moral character for accounting work. At the same time also should implement rotation system, for some important positions of accounting personnel should be replaced within a year, it also helps to strengthen exchanges and communication between the accounting personnel, but also reduce the possibility of complicity. For financial risks, universities should establish several important systems: the budget approval system, payment control system, investment management system, finance management system and the safety of the funds management system. Through the formulation of the above system, strengthen the management of each fund use link, can effectively prevent the risk of funds.

4.3. Strengthen information communication

The management and management of any university cannot be separated from the communication and communication of information. The managers of colleges and universities and the staff of colleges and universities can fulfill their tasks and perform their own duties through the communication of information. In the financial risk prevention, whether it is to assess the risk or take appropriate control activities, should be carried out through the communication and communication, but also should ensure the authenticity and accuracy of information. In the control of risk, we should also pay attention to the smooth flow of information transmission channels, so that we can control the failure or risk transfer information to the management of colleges and Universities Doors and decision-making departments so that they can respond promptly and in a timely manner. For example,

when the dynamic balance of funds appears abnormal in the actual balance, it should notify the university leaders promptly, so as to eliminate the possible risks at the fastest possible pace. Therefore, to strengthen the prevention of financial risks, we should improve the internal information communication system and effective feedback channels to promote the true and reliable upload, delivery or horizontal transmission. This can not only ensure the implementation of the decision-making layer always understand the situation and various events at the same time, but also to ensure the execution of task as soon as possible to master the corresponding implementation requirements, so as to improve work efficiency.

4.4. Strengthening internal supervision of colleges and Universities

Internal supervision, as an important component of internal control in Colleges and universities, is an important foundation and guarantee for the effective implementation of internal control system. In the process of prevention of financial risks in Colleges and universities should conduct supervision by internal audit, financial supervision and internal supervision and other process of the whole control activities, timely adjustment of the control process, promptly launched the emergency plan in the event of a major problem and so on, and to conduct a reasonable evaluation on the implementation effect. The supervision department plays an important role in supervising the implementation of the project and preventing the risk, so it should try its best to maintain its independence in the actual operation. As the project financial management can be monitored by the financial sector, with the help of financial supervision; the violations for financial departments should be by the superior audit department or the Department responsible for monitoring; within a wider range of illegal situation should be responsible for monitoring by the Commission for Discipline Inspection, so as to make all the Department of colleges and universities in the monitoring of operational risk, universities are able to get effective prevention.

5 . Conclusions

To sum up, there are still many problems in the current internal management of many colleges and universities, such as the internal control consciousness is not strong, lack of power, poor risk awareness and control department is not independent, college financial risk prevention, there are also many problems, mainly including financing risk, investment risk and internal control brought by the bad and so on. The college should strengthen the risk prevention, enhance their competitiveness and ability to resist risks, we should strengthen internal management, including strengthening the control of environmental management, strengthen the assessment of risk, strengthen the control of activity management and strengthen communication and exchange of information, strengthen internal supervision in Colleges and universities. Only in this way can we guard against Universities To enhance the competitiveness of colleges and universities, and provide a guarantee for better development of colleges and universities.

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