

Problems and Countermeasures of the University Financial Reimbursement

Dongying XUE

Planning and Finance Division, Hunan City University, Yiyang, 413000, CHINA

Abstract: In the new situation of the rapid development of higher education in Colleges and Universities under the financial accounting is also facing new challenges, there are some problems, which was reflected in the poor working environment, business volume, financial reimbursement audit personnel quality is not high and the cumbersome approval procedures etc.. Well, do good financial reimbursement audit can improve the level of financial management in Colleges and universities, and make contributions to the construction of high level university.

Keywords: College financial; Reimbursement; Without waiting for reimbursement mode

1. Introduction

With the continuous deepening of the reform of the education system and the transformation of the mode of running colleges, colleges and universities facing financial reimbursement business more and more diversified, and more and more complex[1]. The reimbursement is an important basic work of financial management in universities, it is necessary to do the service of the account for the majority of teachers and students, and must implement the national financial laws and regulations, so the reimbursement work becomes more and more important. How to strengthen the accounting audit, innovation mode and optimization process of reimbursement reimbursement work is urgent to solve the problem of financial management in Colleges and universities.

2. Main Problems of Current University Financial Reimbursement in Front

2.1. The working environment is poor and the financial personnel reimbursement audit workload

With the vigorous development of higher education, the amount of funds in Colleges and universities is increasing. Take HC University as an example, the school in 2015 income of 350 million yuan, the annual reimbursement of funds of nearly 320 million yuan, 9098 copies of certificates[2]. The work done by 2 accounting audit staff, then the per capita daily audit certificate in 26 copies, so the financial personnel in long-term overload, high pres-

sure, high strength work, which leads to staff reimbursement reimbursement is difficult, and often queuing phenomenon.

2.2. The overall quality of the financial staff at the front desk is not high

The diversified sources of funds makes the financial reimbursement business increased. In recent years, with the continuous expansion of the scale of college education, the development of university funding from a single financial allocation to multi-channel financing pattern. Colleges and universities through cooperation with banks, enterprises or through BOT, social donations, school income and other funds to raise revenue model, which makes the diversification of school funds. At the same time, due to the diversity of funding sources, which makes the school's foreign economic relations increasingly complex, but also more and more difficult daily accounting. In addition, due to the various sources of funds and the different nature of the use of funds, so applications have different requirements, so as to increase the reimbursement procedures. The neglect of high-quality financial expense review staff, produced a lot of restrictions in the financial reimbursement.

In the reality, the front desk is the basic position in the financial work. The auditor general is just graduated or just contact the financial work of young people, leading to the relevant accounting business are not familiar with the relevant provisions of the audit also do not under-

stand the reimbursement, which seriously affects the efficiency and accuracy of accounting accounting audit.

2.3. Funding approval process cumbersome

Funding audit subjects include managers, acceptance or proof of people, the project funding responsible person, in charge of the principal, the principal, the financial person in charge, etc.. Sometimes it is possible to catch up with the leadership meeting or a business trip, when the person to return to and from many times to find the signature of the leadership will have a complaint[3]. This will extend to the reimbursement service sectors, as well as the cause of the financial reimbursement of resentment. Sign the cumbersome procedures sometimes make staff reimbursement difficult to think.

2.4. Lack of operability of the financial system

The financial accounting audit with the law, the program is very strong. Reimbursement must be based on national audit, schools and other relevant laws and regulations as the basis. National laws and regulations related to the concept of financial laws and regulations, so colleges and universities must be combined with its own actual development of some of the rules and regulations. Some rules and regulations are not legitimate, and some are only a mere formality, and some do not have specific standards and requirements. The audit staff is difficult to grasp the original certificate of authenticity, rationality, staff plus reimbursement to unfamiliar to reimbursement policies and procedures. This leads to the reimbursement efficiency is not high, and even affect the working efficiency and mood, so the front desk staff reimbursement easily become provoke conflict places.

3. Optimization Countermeasures of university financial reimbursement desk

3.1. Optimization of front reimbursement environment

The financial accounting involves many departments and personnel, but also related to various financial interests, so the financial reimbursement easily to a certain extent, affect the person's mood. Therefore, the financial accounting environment is very important. One is to optimize the financial environment for the reimbursement of the hall, the financial accounting and financial managers in the spacious and bright space; two is the placing of reimbursement business processes and reimbursement system, which makes the account managers can learn and understand the knowledge of financial reimbursement waiting for reimbursement; three is divided into the waiting area and for the area. To give appropriate financial handling activities and rest space; the four is the establishment of a public inquiry equipment and printing equipment, which makes managers can query operation

of reimbursement funds and funds list print[4]. This is a good decomposition the financial personnel responsibility, also let the financial personnel can stay focused on the tedious daily financial reimbursement business; the five is to set the pre reimbursement posts, which can improve the reimbursement procedures and improve the efficiency of reimbursement.

3.2. To improve the comprehensive quality of the personnel accounted

The university financial reimbursement audit work is the basic work of financial management in Colleges and universities. The financial reimbursement of staff quality, service attitude is not only related to the financial department of the image, and is a direct reflection of the level of financial. To the evaluation of the overall management level of the school, so it is necessary to improve the comprehensive quality of the financial staff reimbursement. First of all, it can make the corresponding training plan. In accordance with the relevant provisions of the financial management of colleges and universities to continue education training; second, the assessment and the exchange of different departments, while creating a favorable environment. Encourage all staff positions in the audit reimbursement degree continuously study, continuous improvement in the title. In all, the first priority for the evaluation of reimbursement audit personnel, and encouraged them to continue to study; finally, regularly held various collective activities and create a harmonious unity of the work atmosphere, which makes all employees learn from each other, learn from each other at work, at the same time in the life of mutual concern and mutual help. In addition, the financial department should also strengthen the political theory of the financial accounting audit staff learning, which can improve the occupation moral quality and political quality. Emphasis on the front of the financial staff to establish a sense of service for school teaching and research, while requiring financial staff to jump out of personal thinking, empathy. This will enable the staff to enhance service awareness and improve service attitude.

3.3. Optimization program implemented without waiting for reimbursement, reimbursement mode

To further promote the university financial management informationization application of information and network technology, and gradually solve the "difficult and slow reimbursement reimbursement" problem. No wait for mode is the development direction of university financial front reimbursement, but also an important part of the digital campus platform.

Without waiting for the specific procedures for the reimbursement mode: staff will require reimbursement documents to the unit's financial reimbursement. In the financial reimbursement after accepting the staff bill by cost

type (such as office expenses, printing costs, postal fees, reception fees, service charges) classification and paste in "expenses vouchers paste list, fill out the" expenses "or" travel claims". If you need the loan, the staff just prior to the loan amount, the bank card number to inform the unit of financial reimbursement. When the financial accounting staff to complete the borrowing formalities, the staff will receive SMS notification of the bank; financial reimbursement reimbursement online booking.

No wait mode will completely change the reimbursement reimbursement is difficult, slow "situation. It will realize the staff not in financial reimbursement waiting hall will be completed for business, but also provides a great convenience for teachers and students. At the same time, it reduces the time cost of reimbursement of personnel, realize the dynamic management of financial business. Moreover this also improves the transparency of financial information, making the financial front desk more standardized procedures.

3.4. Establish and improve the system of university funding reimbursement

First of all to use the digital campus platform to establish a real-time communication channels. This will be able to update the school related rules and regulations, financial information, such as reimbursement process, make an appointment to pay attention to matters, etc., will also be able to solve the problem of information asymmetry between teachers and students. Secondly, we should make more publicity of the financial management system of the online booking system in the multiple functions of the query function. The school departments, scientific research topics for the real-time online query to use and balance of funds at the same time, the Department can be found at any time and pay the tuition arrears. At the same time, the finance department should establish a service feedback system in the financial management system. The use of a variety of ways to answer queries and views of teachers and students, which can be corrected in the financial work, and indeed improve service efficiency, in order to improve the teachers and students of the financial department of job satisfaction.

Sound and perfect the rules of the system is the financial basis for the work of the guarantee. Colleges and universities should take various measures, at the same time, with the combination of the various departments with the actual situation, to further standardize the financial behavior of colleges and universities and enhance the level of financial management.

4 . Conclusions

The basic work of university financial management is the financial reimbursement. But there are many contradictions in the financial management of colleges and universities, for example: the contradiction between financial reimbursement audit workload and financial personnel conflicts, between the limited reimbursement personnel preparation of asymmetric information between the channel queue waiting anxiously and financial officers overworked staff reimbursement contradictions, the financial system is not familiar with the financial personnel are the practical problems in financial management in Colleges and universities. With the rapid development of various undertakings in Colleges and universities, good and excellent in the audited financial reimbursement work can improve the level of financial management in Colleges and universities. In the face of increasingly heavy financial reimbursement audit work, how to innovate the reimbursement method, optimization is the key management service reimbursement. The improvement of financial management work must pay close attention to the construction of the system, and the construction of financial information platform open, make the financial work strict financial discipline, strengthen financial management, strengthen financial supervision is the universities need to carefully think about and solve problems. The financial department as an important organization of financial management of the school, only to deal with the relationship between management and service at the same time the continuous learning and exploration to improve their financial management capacity and management level to provide financial security for the rapid development of colleges and universities; provide good financial environment through interactive information communication for teaching and scientific research activities, provide service guarantee for the rapid development of the construction of high level university.

References

- [1] Hou Wen. The problems and Countermeasures of the financial reimbursement in Colleges and universities[J]. China collective economy, 2010, (10): 72-73.
- [2] Su Zhichao. Analysis of problems and Countermeasures in the financial management of colleges and universities[J]. China collective economy, 2010, (13): 165-166.
- [3] Luo Weifeng. Problems of university financial reimbursement audit and Countermeasures[J]. business accounting, 2013, (20): 58-59.
- [4] Jun Qiao. Shakespeare financial accounting staff of colleges and Universities Based on the practice of reimbursement mode no wait[J]. central China humanities journal, 2014, 5(1): 239-241.