

Research on Project Audit Management from the Perspective of Scientific Research Innovation in Universities

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Abstract: With the rapid development of China's economy and society, the requirements and support for scientific research projects in universities have increased as well as the research work of the Chinese universities has also been tremendously improved, contributing to the improvement of China's comprehensive national strength, since the implementation of the Outline of Technology Development Plan (2006-2020), the funds for scientific research projects in universities have grown rapidly and colleges and universities have paid more attention to the audit management of the research project funds which is said that the development of the new era is the audit of the university research funding which makes the management to bring in new challenges. To this end, the auditors should keep pace with the times, to continuously improve on their financial auditing management capabilities and improve on the auditing efficiency of the university research funding to fully adapt to the development and progress of the new era.

1. Introduction

Due to the increase of international competitive pressure, China attaches more importance to the scientific research work of colleges and universities based on the fact that, the scientific research and innovation achievements are of great significance to the development of a country, colleges and universities are also the important bases for cultivating the scientific research and creative talents and developing the scientific research and innovation technologies that the investment in scientific research projects in universities is increasing by day. However, the increase in research funding will cause many problems in funding auditing and auditing management, which will bring great troubles and obstacles to the scientific research platform but in order to solve the problems brought about by the management and auditing of scientific research funds, the auditors of the colleges and universities must clarify the existing problems and to innovate the methods of the audit management and effectively solve the audit management problems and improve on the work efficiency of the scientific research projects in all colleges and universities.

2. Current status of audit management of the scientific research projects in the universities

2.1. The lack of modern auditing methods

In the era of large data usage and in the rapid development of information technology, there are still many colleges and universities' project auditing systems that uses old auditing methods, such as the audit books [1]. This seriously backward audit method that can't keep up with the development of the time, it also can't adapt to the complicated situation of the current university project funds because the old audit method not only increases the difficulty and work practice of the auditors, but also does not guarantee the timeliness and accuracy of the project audit.

In this regard, the colleges and universities should keep in pace with the time, and explore more diversified fund audit methods, to build an innovative audit system and to ensure the efficiency and high quality of the university research project funding audits which can effectively avoid the risks of the audit.

2.2. The lack of sufficient auditing power

At present, the current status of audit management of research projects in various universities in China is that there is no complete system of targeted audit management and the corresponding company is responsible because most of them are involved in related services such as auditing by third parties, this is not convenient for the timely detection and rectification of the audit management issues. In addition, colleges and universities have a great demand for such professional auditing personnel, while in reality, the college auditors mostly audit economic revenues and expenditures, and there is no professional project fund auditor as there have been so much work in the audit management and there are still cases in which the auditors have multiple positions and are often occupied by cumbersome tasks such as administrative logistics, that has created situation in which the auditing power of colleges and universities becomes extremely scarce.

2.3. The lack of accurate project budget

The capital budget system includes project budget, departmental budget, basic expenditure budget, etc. [2]. The accurate project budget is very important for the smooth progress of the scientific research projects in the universities. However, in the actual project capital budget of the university, it only includes part of the project budget and part of the basic expenditure budget which does not cover all of the capital budget, nor does it have a precise project budget system but the consequence of this status quo is that university, the researchers will make inaccurate budgets for the target setting when conducting the relevant scientific research work, which will have a major impact on the follow-up work and greatly affect the efficiency of the audit project work in the university.

2.4. Some scientific researchers have a weak sense of responsibility and lack of integrity

In the audit and management of the scientific research project funds in colleges and universities, there are still cases of staff appropriation and enrollment of project funds. For example, the scientific research personnel will allocate the research labor to the cards of the arranged personnel, and then let these people return to themselves in addition, there is a phenomenon of colluding with the audit management personnel and using the fake bills to collect research funds which has a great relationship with the lack of the audit management systems and systems for scientific research projects the in universities and the audit work of this university research project has added enormous difficulties and obstacles.

3. The project audit management research from the perspective of scientific research innovation in colleges and universities

3.1. Innovative idea of the audit management

If you want to improve the audit management level of colleges and universities, it is necessary to keep pace with the time, make sure to abandon the old and backward management mode and innovate the audit management ideas in view of the current status of the audit management in colleges and universities in order to carry out the innovation and reform on this basis, and we must also focus on promoting the systematic, comprehensive and effective audit management [3]. At the same time, we must pay attention to the diversification and enrichment functions of the audit management in colleges and universities. For example, we can close the audit management work from “management funds” to “management funds development”, so that the audit management system will have certain macroscopic and sustainable development because the audit management has laid a solid fund foundation for the establishment and development of various scientific research target projects in the universities and has greatly improved on the utilization rate of funds.

3.2. Integration of audit accounting system

In the context of the Internet era, the audit management system of colleges and universities should also pursue the trend of the time, and focus on promoting the development of the audit

management information, network and intelligent synchronization and integrate on the audit accounting system in order to strengthen and facilitate the audit management [4]. For example, colleges and universities should integrate their own ERP accounting system computerization, “cloud accounting” platform and other auditing accounting systems and form an interactions and contacts with the relevant departments, that the enterprises and units will also establish an audit management of large data system to achieve effective Sharing of resources. In addition, the universities can also establish a corresponding audit management service systems in the cloud, also establish a corresponding application platforms and strengthen the budget and analysis of their own audits while compressing and simplifying the work procedures of the staff.

3.3. Strengthening the financial risk management work and capital budget

The research projects and investment scale of colleges and universities are generally large, so the colleges and universities have high requirements for the liquidity of funds. This requires strengthening the management of financial risks and the budget of funds in the daily audit management work, improving on the financial risk management system, especially to strengthen the awareness of the relevant staff on financial risk management while the university audit system pays attention to the content of promotion, education and training part. In addition, colleges and universities should also carry out reforms and innovations in the previous financial management risk forecasting and capital budget omissions, and build an audit “risk point” monitoring, investigation and early warning mechanisms to timely investigate problems and identify hidden dangers. And establish work plans for problems and omissions, report them, and discuss and also summarize a certain problem in a targeted manner, thereby improving on the scientific and strategic nature of the audit decisions of strengthening the utilization rate of funds in colleges and universities and enhancing the budget for target setting which can improve the awareness of financial management risk, so as to comprehensively improve on the efficiency of the audit management in colleges and universities and provide a solid backing for the project investment and daily construction of colleges and universities.

3.4. Establishing a sound audit management system

In today's society, the development of economy and science and technology is changing with each passing day, the colleges and universities should also keep pace with the time and pursue the trend of development at any time and in the face of the audit management issues, the colleges and universities should recognize the status quo to learn and communicate more especially in the field. In this respect, we have made an outstanding achievements in the country to inject fresh blood into our own standardized management. At the same time, advanced concepts and advanced institutional systems will make the standardization of the audit management in China's colleges and universities even more powerful [5] because only with a clear system of management and regulation, each department and individual can also have a basis for the operation of specific work, that is the evidence-based and law-based, in order to carry out the work flow in an orderly manner. The supervisors can also carry out the top-down implementation one by one according to the requirements of the corresponding system norms and in the implementation process of the rules and regulations, if the corresponding staff found problems and unreasonable places in the actual production practice, timely reporting and feedback, in order to be able to adjust to the immature audit management system as soon as possible. In this way, all the departments of the entire unit will supervise each other and jointly build a virtuous circle for the standardization construction of the audit unit management which is quite beneficial to the improvement of the audit management system, and the standardization of the audit management in colleges and universities is just around the corner.

4. Conclusion

The development of the society and the economy requires the level of scientific research in colleges and universities to increase the face with the investment of a large amount of funds, and the

problem of the project fund auditing that is faced by the colleges and universities that has come one after another and has affected the previous audit management mode, bringing the difficulties of the funds for scientific research projects of colleges and universities especially in the absence of obsolete auditing systems and methods, and the auditing supervision systems which have led to a growing problem of waste of research projects and low capital utilization. To this end, the colleges and universities should innovate on the audit ideas, integrate on the audit accounting systems, establish and improve on the audit management mechanisms, and adjust to their own audit management issues with the time, so as to continuously promote the progress of scientific research in the universities.

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