

Research on Internal Control Construction and Practice Guide in Colleges and Universities

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Abstract: The continuous deepening of the reform of college education has prompted the change of the organizational structure of colleges and universities and the sources of funds for business activities. Uncertainty in economic activities gradually increases, resulting in increased financial risk. Therefore, it is necessary to strengthen the internal control of colleges and universities, construct and perfect the internal control system of schools, and improve the working level of internal control. Colleges and universities take subject teaching and scientific research as the main business content, through strengthening the internal control of colleges and universities, to a certain extent, can ensure the smooth development of efficient business activities. This paper analyzes the present situation of the development of internal control in colleges and universities by studying the important value of the construction of internal control system in colleges and universities, and puts forward some strategies to strengthen the construction of internal control in colleges and universities.

1. The Important Value of Internal Control System Construction in Colleges and Universities

The state attaches importance to the education of colleges and universities, and the investment in the construction of colleges and universities is increasing, which urges colleges and universities to have more autonomy. With the reform of management in colleges and universities, the increasing internal and external risks make schools face greater challenges. In order to avoid the influence of high risk on colleges and universities, colleges and universities should combine the development goal of the school and formulate a perfect internal control system in order to ensure the smooth development of the business activities of colleges and universities.

The expansion of the right of universities to run their own schools has led to the expansion of the scope of economic activities in colleges and universities, and the continuous expansion of the sources of funds in colleges and universities. It is precisely because of the increase of the source of funds in colleges and universities, the difficulty coefficient of fund management is increased, and the accounting work of colleges and universities is more complicated. There are differences between universities and general institutions, because of the particularity of business activities, the main business includes two kinds. First, basic business refers to teaching and research business. Second, the service guarantee business is to provide budget, procurement, income and expenditure services for the basic business. The emergence of diversified business activities in colleges and universities has prompted the scope of internal control to expand gradually, and when dealing with business content, it is also necessary to combine the actual situation of colleges and universities to establish an internal control system in line with the development of colleges and universities. By strengthening the construction of internal control system, to a certain extent, it can not only meet the requirements of many departments, such as the Ministry of Education and the Ministry of Finance, but also effectively improve the comprehensive management efficiency of schools and ensure the demand of operational efficiency. The construction of internal control can also effectively optimize the process of colleges and universities, restrain the use of funds in colleges and universities, reduce the randomness of capital expenditure, and effectively improve the utilization rate of funds. At the

same time can also enable the effective implementation of the various operations. Through the construction of internal control, it can make clear the responsibility, restrain the work behavior of financial personnel in colleges and universities, avoid the appearance of corruption and corruption, and at the same time, it can ensure the economic security of colleges and universities.



Figure 1 Internal control system of colleges and universities

2. Constraints on the Construction of Internal Control in Colleges and Universities

2.1. Lack of Awareness of Internal Control in Schools

Most university leaders lack the consciousness of internal control, lack the attention to the construction of internal control, and can not carry out the construction of internal control in an all-round way, resulting in a weak sense of control of college staff and lack of awareness of capital risk prevention. In this context, the internal control is only established in the financial department, and most school leaders believe that the internal control is related to finance, which can not make the internal control system implemented throughout the school, resulting in the various risks that appear in the implementation of the school's teaching objectives, which can not be predicted in advance, thus increasing the risk of the use of funds in the school. plus the school did not subdivide the internal control task. Therefore, there is a lack of internal control system risk assessment mechanism, can not achieve supervision and control.

2.2. Lack of Internal Control Management in Schools

The internal control management work can achieve the control goal to a certain extent and ensure the effective development of school business activities. Due to the late start of internal control construction in colleges and universities, there is no perfect internal control management system and lack of relevant management system. In practice, there are still decentralized rules and regulations, which, while able to manage internal work, are inefficient and lack internal linkages due to independence. As a result, the level of internal control management in colleges and universities is low, and it is not designed according to the concept of internal control framework, which makes the construction lack of theoretical support. In addition, schools do not have a professional regulatory authority, the role of supervision can not be fully played. In the process of internal control construction, it is not fully considered. For example, lack of understanding of the internal environment, lack of understanding of the factors of supervision and evaluation.

2.3. Limited Exchange of Information on Internal Controls in Schools

In the process of internal control construction in colleges and universities, the lack of attention to internal control construction leads to limited information exchange. The means of information transmission are relatively backward, and the communication and communication between business departments are less, which results in the slow development of management work. Due to the phenomenon of information opacity and the lack of application of information transfer methods, the work of open government affairs lacks timeliness. The information processing work efficiency

reduces, causes the information flow speed to slow down, causes the communication between each department to be limited. Therefore, we should strengthen the level of information construction in order to effectively ensure the internal information circulation and improve the work efficiency.

3. Strategies for Strengthening the Construction of Internal Control in Colleges and Universities

3.1. Determining the Constructing Ideas of Internal Control System in Colleges and Universities

In order to ensure the smooth construction of internal control system, colleges and universities need to formulate a complete design scheme according to certain construction principles. To plan the overall business situation of the school, according to the implementation steps to gradually promote the construction work, carry out internal control construction work at different levels.

The first step, in building the internal control organizational framework, we should not only combine the business situation of the school, but also understand the overall level of the school, and determine the internal control structure. According to the actual situation of the school, determine the internal control rules and regulations, combined with the school business process, the rules and regulations are constantly improved and improved, so as to ensure the effectiveness of the construction of the internal control system.

The second step, in the implementation of the internal control system construction program, need to know the construction situation in time, constantly refine the internal control program. In order to ensure the smooth development of the construction work, according to the financial situation of the school, appropriate decentralization of financial power to ensure the rational use of funds.

The third step, the initial establishment of the internal control system for assessment, according to the results of the assessment of continuous optimization work. When evaluating the internal control system, we should ensure that the evaluation is open and transparent. Schools should be rectified according to the evaluation results provided by relevant institutions, so as to promote the construction of standardized internal control system.



Figure 2 Internal control system in universities

3.2. Improved Internal Control Environment in Universities

In order to ensure the effective development of the internal control system, the effective conditions for the system construction are provided by improving the internal control environment of colleges and universities. College managers should actively face the problems of internal control environment and take effective measures to improve the internal control environment. First of all, improve the internal control management structure. With the expansion of the scope of internal

control management in colleges and universities, internal control management should not be limited to accounting work, but should carry out comprehensive management work. In order to further improve the efficiency of internal control management, colleges and universities can draw lessons from the management methods of enterprises and formulate decision-making mechanism suitable for the realization of school goals in combination with the actual development of schools. Managers are properly delegated to effectively enhance the flexibility of management, clear management responsibilities, and further effectively subdivide internal control work. Secondly, the improvement of internal control degree. The content of internal control system is accounting control power and responsibility, division of labor process, authorization approval control and so on. The perfection of the internal control system requires that the system can participate in all the economic and business activities of the school in order to ensure the integrity of the internal control work. Finally, optimize the internal control process. Improve management efficiency by standardizing personnel's business behavior. Colleges and universities should comprehensively comb the business process and determine the responsibilities of each department.

3.3. Establishment and Improvement of the Internal Oversight System

From the establishment and improvement of self-evaluation system, further improve internal supervision. Schools should, according to their own development, set up economic risk assessment teams, identify risk assessment mechanisms, and conduct regular risk assessments of their economic activities. The departments need to actively communicate and coordinate in order to effectively determine the responsibility and authority in the supervision work, so as to effectively control the economic risks and finally effectively achieve the control objectives. Through the construction of internal audit system, the school strengthens the audit supervision work, so as to find out the problems existing in the school's business activities in time, correct the problems existing in the internal control work in time, reduce the risk of using funds, so as to improve the supervision level and ensure the effective construction of the internal control system. In order to ensure the effective implementation of the supervision mechanism, it is necessary to set up internal control communication and communication channels, make full use of information technology, speed up the construction of financial information system, optimize the original financial system, so as to make the business system and financial system data docking. The construction of information system can also promote information sharing to a certain extent, accelerate the exchange of information among various departments, and the sharing of internal information is also conducive to the implementation of the supervision mechanism to a certain extent, so as to ensure the effective implementation of all supervision work.



Figure 3 Internal control system in universities

3.4. Increased Awareness of Internal Control

School financial personnel should constantly improve their own professional quality, enhance the awareness of internal control, in order to keep up with the pace of the times, conducive to the

construction of internal control in colleges and universities. The implementation of the new accounting system requires financial personnel to have strong professional ability in order to meet the needs of colleges and universities. Colleges and universities should also take effective measures to help financial personnel improve their awareness of internal control. Carry out skills training within the school to enhance the professional level of financial personnel. Financial personnel should constantly improve their professional ethics literacy and standardize their own behavior in practical work in order to ensure the quality of work and thus provide effective conditions for internal control construction.

4. Concluding Remarks

To sum up, colleges and universities are the main body of higher education service in China. In order to ensure the full play of the functions of colleges and universities, we should do a good job in improving and perfecting the internal control construction. Improve the level of internal control management, in order to effectively ensure the smooth development of school business activities. By improving the internal control environment of colleges and universities, establishing and perfecting the internal supervision system, strengthening the professional ability of financial personnel, and further speeding up the construction of internal control in colleges and universities.

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