

Research on the Optimization of Financial Management System in Chinese Universities Based on Big Data Technology

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Abstract: With the continuous development of science and technology and social progress, people's living standards are constantly improving, and the pursuit of material culture and spiritual culture is gradually changing. Among them, people pay more and more attention to the development of education. The extraordinary rapid development of colleges and universities needs a large amount of funds as backing. Therefore, how to optimize the financial management mechanism of colleges and universities, build the financial management system of colleges and universities in China, and continuously improve the level of financial management of colleges and universities is the main content of this paper. The arrival of the information age has changed people's way of life and changed the way work in all walks of life. In this environment, the financial work mode of colleges and universities has also changed, the work content has been significantly expanded and extended, and information needs are constantly changing. Increased beyond the scope of traditional accounting. Therefore, the problems arising in the digital upgrading process of college financial services in the context of big data are studied, and the corresponding improvement measures are proposed.

1. Introduction

Big data is an emerging social form that emerged from the Internet's development and innovation process, which is also based on the innovations made by the Internet [1]. Especially nowadays, the emergence of new digital models such as big data and cloud computing has made many colleges and universities take the opportunity to propose the idea of combining digital and informationized office with colleges and universities. "Big data" has brought about changes in the traditional information industry [2]. Due to the intensification of competition among universities, in the current situation, it is extremely urgent for the financial construction of colleges and universities to conform to the information management system of the era of "big data". The construction and continuous improvement of the socialist market economic system has made higher education gradually move toward international development, and it has also brought fierce competition to higher education. China's high corrections face major challenges [3-5]. Colleges and universities refer to higher education schools for citizens, which is a good environment for people to further develop. With the increase of the enrollment rate, more and more college students are enrolled. The financial management of colleges and universities is very important for the future development of schools [6]. However, at present, there are some problems in the financial management system of colleges and universities, which hinder the financial management and are not conducive to the development of schools. Therefore, relevant colleges and universities should optimize the financial management system to improve work efficiency [7].

As an important part of University management, financial management in Colleges and universities is necessary to introduce the concept of big data into the financial management of colleges and universities in China [8]. The innovative financial service management mode, which combines informationization with university finance, plays an important role in the upgrading process of university financial service. With the opportunity of enrollment expansion policy, colleges and universities in our country have expanded their scale of running schools and continuously realized their own scale and leapfrog development [9-11]. This extraordinary development of colleges and universities needs a lot of funds as backing. In order to solve the problem of insufficient education funds, many colleges and universities have to borrow money from

banks. Many colleges and universities have been in the vicious circle of debt-running schools, but with the close date of repayment, some colleges and universities have experienced financial crisis [12]. Some colleges and universities have even experienced the problem of out of control of debts, which has aroused the public's attention to the financial management of colleges and universities. The supervision system of the relevant universities in financial management is not perfect, and there are no specific details, which may lead some teachers to “achieve achievements” during their work. The relevant accounting staff are opportunistic during their work, do not work hard, do not manage the finance effectively, affect the financial ability of the school, and are not conducive to the development of the school [13].

2. The status of Financial Management Informationization in Colleges and Universities

2.1. Informatization construction is not timely enough

Most colleges and universities have achieved the goal of financial information construction, but the construction of financial information needs to be continuously developed and updated. From the current situation, the effect of construction is still not ideal, the task of financial personnel is still very heavy, and the speed needs to be further improved [14]. The financial department of the university serves all the departments and work systems of the entire school, so it is necessary to ensure the accuracy, efficiency and immediacy of the work completion in the daily financial work. With the continuous advancement of higher education reform in China, in order to further accelerate the pace of reform in Colleges and universities, Chinese government agencies have decentralized many of the management power of reform to colleges and universities. To a great extent, this has made colleges and universities have a lot of room for self-development and self-management [15]. After having more initiative, we have re-positioned and rethought our own development goals and management modes efficiently, which is very beneficial to the further development of colleges and universities. The optimization of financial management system in Colleges and universities can further improve the accounting supervision system, urge accountants and teachers to supervise each other, make joint efforts to improve supervision. Through the rules and regulations to regulate the relevant staff, to make contributions to the fine financial management of colleges and universities.

The establishment of financial institutions is an important guarantee of financial management. The establishment and improvement of financial institutions is the premise and key to financial management. Only by strengthening the construction of financial institutions can we improve the level of accounting and financial management in schools and the efficiency of running colleges and universities. Under the new situation, the basic mode of setting up financial institutions in Colleges and universities is shown in Figure 1.

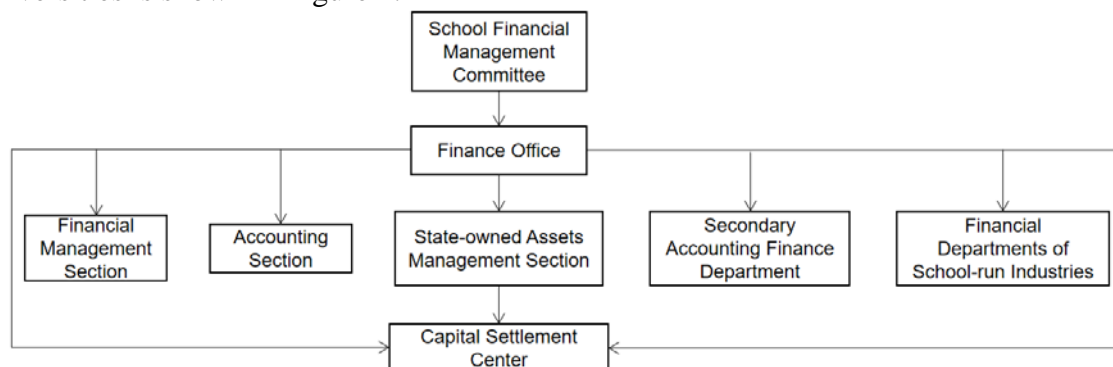


Fig.1. Financial Organization Chart of Colleges and Universities

2.2. The input process of basic information is tedious

Students are the most important component of colleges and universities, but most colleges and universities still do not have a management terminal that directly connects students' personal information, which increases the difficulty of entry. First of all, it requires a lot of manpower to

count and increase the workload. From this, we can see that the full informationization level of financial management in colleges and universities still needs to be improved. The promotion of higher education reform has promoted the increase in the number of enrolled students in colleges and universities. The original infrastructure of colleges and universities has not been able to adapt to the scale of continuous development. The construction of infrastructure is bound to require a large amount of funds to back up. Most of the funds in colleges and universities come from loans from financial institutions, which increases the liabilities of colleges and universities. The optimization of financial management system in Colleges and universities can effectively avoid some teachers' achievements during their work and avoid adverse effects on school finance. Creating a fair and honest working environment and educational and teaching environment is also conducive to better education for students, promote the healthy growth of children, and ultimately promote the long-term stable development of schools. Traditional financial services in a large number of cases will appear reimbursement personnel in the financial sector in a long queue, which is not only a waste of time and energy reimbursement personnel. At the same time, it greatly increases the workload of financial personnel, and even further intensifies the contradiction between them.

3. Optimizing Measures of Financial Management System in Colleges and Universities

3.1. Optimization of Organizational Structure System

Relevant colleges and universities can optimize the organizational structure of the school, for example, schools can set up school financial management committee as the highest economic decision-making body, under which the financial management department as a financial management department, specializing in financial management. Colleges and universities are different from other enterprises. Therefore, they have many advantages when they want to apply for loans from banks or other financial institutions, such as low threshold for loans, easy operation and so on. This makes it easier for colleges and universities to obtain loans, in order to make up for the shortage of funds in the process of development. However, there are certain risks in the process of lending to financial institutions from colleges and universities, and the risk awareness of colleges and universities is relatively poor. At the same time, it is necessary to raise funds through multiple channels, save expenses, establish and improve relevant systems of schools, and improve the utilization rate of funds. In addition, we must improve the asset allocation rate, strengthen supervision, and try to avoid financial risks. Refine financial expenses and strictly follow the standards. The revised financial system and accounting system of the university have made clear provisions on the daily financial situation of the university, and will refine the accounting. Through these regulations, the work of the financial department will be more refined, laying a foundation for improving work efficiency.

3.2. Financial management information construction

Relevant colleges and universities can carry out financial management information construction and make full use of advanced computer network technology for financial management. Effectively save time and manpower resources to improve work efficiency, and improve work accuracy, to avoid some mistakes. In the process of raising funds, due to the lack of sufficient argumentation in this aspect, the balance between the scale of loans and the economic endurance of universities themselves has been broken. The source of funds for colleges and universities mainly consists of two parts, one is funded by the state's financial allocation, and the other is self-raised by the university. The source and quantity of college funds determine the overall economic strength of colleges and universities, and also determine the solvency of colleges and universities. Any school management work can not be separated from the guidance of financial information. Therefore, the financial department must provide financial information for leaders timely, effectively and accurately, and lay the foundation for leaders to make accurate decisions. Scientific decision-making is an important aspect of University governance, so-called scientific decision-making, including methodological science and process science. In the overall planning of

financial service upgrading in Colleges and universities, to achieve the financial network layout, leaders at all levels should enhance their understanding and learning of financial service informatization. It is also necessary to popularize the planning and thinking of informationization of financial services among teachers and staff, not only to provide technical personnel support, but also to meet the needs of construction funds.

4. Conclusion

To sum up, the construction of university financial system in the era of big data has become the primary problem to be solved by university financial departments. University financial personnel must pay attention to it in order to promote the quality of university financial management. The upgrading of university financial services under the big data analysis system can better integrate university campus data. In order to ensure that the financial system we have developed is safe and reliable, we should actively change our thinking, put the promotion of financial services into action, actively introduce advanced financial services concepts, and further improve financial services. Only constant innovation can ensure the sustainable development of colleges and universities, and enable them to occupy a place in the increasingly fierce competition. Therefore, continuous innovation of university financial management is the key and core of the rapid development of universities. In view of the current problems in the school financial management system, relevant universities should pay attention to reform and innovation, analyze specific problems, establish correct goals, and optimize the organizational structure. Reconstruct financial management evaluation indicators, strengthen supervision and management, and carry out financial management information construction to improve work efficiency. Through these optimization measures, relevant universities promote the financial management of schools and establish a reasonable management system to promote the stable development of the school in the future.

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