Construction of Logistics Management in Colleges and Universities -- Reflections on Strengthening Internal Control

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Abstract: Under the background of continuous innovation and development of education and teaching, colleges and universities begin to pay active attention to their own broader and deeper problems, which also ensures the stable development of colleges and universities to a certain extent. However, with the rapid change of mass education, the logistics management of colleges and universities has begun to be highly valued, and the control of the number of students and the area of school buildings has been strengthened to ensure the better development of colleges and universities.

1. Introduction

Under the background of accelerating the development of industry-oriented and market-oriented colleges and universities, one of the most important management work in colleges and universities is enterprise-oriented management, which promotes the transformation of the management system of institutions in the past, and further deepens the socialization of colleges and universities. In order to promote the socialization of university logistics into a modern enterprise system, an important measure is to strengthen the internal control, so as to ensure the sound development of university logistics.

2. Necessity of Internal Control of University Logistics

First, the inevitable requirement for the prevention of major risks. When the high-efficiency logistics work based on the operation of the modern system is carried out, in the background of imperfect internal control, there will be problems such as making false accounts and favoritism fraud and incompatible with the actual decision-making. Therefore, under the background of lack of internal control, it cannot guarantee the effective prevention of potential risks in colleges and universities. Second, to ensure the safety of property. From the essence of internal control of university logistics, the important function of the period is to guarantee the security and integrity of assets. When the internal control is effective, it can ensure the effective strengthening of logistics supervision, and then reduce the waste and loss of assets effectively. Third, the objective requirements to improve the financial level. In the process of efficient logistics financial management without a sound system, it will make the corresponding financial personnel pay less attention to the management of statements and books, and it will be difficult to meet the actual needs of college logistics work in the single accounting and reporting form when carrying out the work. Based on the strengthening of internal control, a new requirement for the construction of university logistics work is put forward, that is, the socialization and the development of enterprise-oriented university logistics work should be promoted, and the accounting and financial management should be carried out on the basis of modern enterprise system to ensure the effective improvement of university financial level[1]. Fourth, important measures for building a clean government. The implementation of perfect internal control and the continuous strengthening of management can effectively restrict the possible corruption from the point of view of the system, and then ensure the effectiveness of logistics work through mutual restriction and supervision among various departments in colleges and universities. An important measure for building a clean and clean logistics in colleges and universities is the continuous strengthening of internal control and internal control. Fifth, the necessary premise for the future development of colleges and
universities. The good realization of the stable and sustainable development of colleges and universities must take the internal control as the important basis, constantly strengthen the internal control from the university logistics, and then effectively avoid the phenomenon of property and reputation loss in colleges and universities.

Figure 1 Creating a good environment for the stable and orderly development of colleges and universities

3. The Problems in the Internal Control of University Logistics

3.1. Lack of Adequate Systems and Implementation

At present, the internal control system of some colleges and universities logistics is not perfect, and the internal control of different colleges and universities is different. The leaders of the university logistics work think that it does not need to carry on the internal control as the whole management work of the university, so it affects the effectiveness of the logistics work. Although there are some colleges and universities to the more independent logistics internal control system to actively build, but in the specific implementation process, but lack of sufficient strength, too formalized and superficial internal control, some of the natural preventive role is difficult to get a good realization.

3.2. Weak Awareness and Poor Control Environment

The essential problem of the effectiveness of college logistics work is reflected in the weak internal control consciousness of the corresponding talents. Logistics personnel have a false perception of internal control, that is, internal control seriously restricts the normal work, to a certain extent, has a negative impact on work efficiency. In addition, for college logistics organization structure, there are some deficiencies, lack of rational post setting and unreasonable separation of incompatible post problems, which confuse the responsibility and authority, thus forming a poor logistics internal control environment.

3.3. Excessive Weakening of the Financial Management Function

The financial department of colleges and universities also serves as the logistics financial department, which leads to the fact that the logistics of colleges and universities only carry out some post-accounting and reporting business under the heavy workload and work pressure, which weakens the financial management function under this background.

3.4. Low Quality Logistics Personnel

At present, the logistics personnel as the main executive personnel in the process of carrying out the logistics work in colleges and universities lack of high professional quality and too weak service consciousness, which seriously hinder the smooth development of the logistics work, and make the probability of some adverse events in the logistics work increase continuously.
3.5. Information Distortion and Inadequate Monitoring

In the process of carrying out the logistics work in colleges and universities, when the channels of information communication are not perfect, it cannot guarantee the complete and accurate sharing of information among departments, but in the absence of timely information transmission and information distortion, the corresponding decision-making of colleges and universities cannot guarantee the timeliness [2]. In the process of carrying out the logistics internal control in colleges and universities at present, in the absence of the corresponding internal control evaluation and supervision system, it is difficult to ensure the effectiveness of the internal control on the evaluation of the results of internal control, and the lack of sufficient supervision to carry out the specific work will inevitably have a negative impact on the role of internal control and the normative work.

4. Internal Control Measures for University Logistics Management

4.1. Improve Internal Control System and Strengthen Implementation

The foundation of the improvement of the logistics internal control system is to perfect the system, which can only be ensured under the premise of the full attention of the leaders of colleges and universities; the colleges and universities should organize the relevant departments actively, and then formulate the overall and systematic internal control system together, on the basis of continuous optimization and improvement around the policy changes and the school reality. Therefore, the school should avoid over-formalized system, carry it out and implement it in every step of logistics management, and ensure the effective connection and concrete implementation of the system before, during and after.

4.2. Strengthen Internal Control Awareness and Create a Good Environment

The training of logistics managers is an important measure to strengthen their internal control consciousness. The training can ensure that the logistics personnel pay more attention to the internal control, ensure the effective strengthening of their internal control consciousness, arouse their enthusiasm to participate in and carry out the internal control system, and urge them to strictly abide by the internal control system when the specific work is carried out, and pay more attention to the whole process of internal control development. In addition, the construction of internal control environment can lay a good foundation for the smooth development of internal control system. For the leaders of logistics management in colleges and universities, we should pay more attention to the solution of the problem of separation of incompatible posts, and ensure that the organizational structure of logistics department can be effectively optimized on the basis of strictly enforcing the internal control system.
4.3. Effective Enhancement of Financial Management Functions

The overall budget management of university logistics is the key to strengthen the financial management function, so the university logistics should first strengthen the budget management consciousness of the relevant staff, ensure the budget preparation is more scientific, and include the whole income and expenditure of logistics in the unified accounting of colleges and universities, so as to ensure the rational allocation of funds [3]. Based on the requirements of budget management, some attention should be paid to the process of logistics management in colleges and universities for performance evaluation and daily budget implementation assessment. In the process of supervision and assessment, it can be carried out around the daily accounting and accounting budget to ensure that the financial management function can be played to a great extent.

4.4. Improving the Quality of Logistics Staff

The implementation effect of the logistics internal control system in colleges and universities is closely related to the quality of the staff. Therefore, colleges and universities should pay attention to the overall improvement of the quality of relevant staff. First, it is necessary to ensure that those with professional management skills and strong organizational and communication skills act as university logistics managers; second, to actively standardize the recruitment system for logistics staff and make rational choices for those with high quality and strong service awareness; and third, to conduct regular professional training camps for logistics staff, so as to ensure the overall improvement of the ethics and professional literacy of logistics staff and ensure the good development of internal control of logistics in colleges and universities.

4.5. Strengthen Communication and Monitoring of Information

The important guarantee of internal control efficiency and effect lies in the establishment of good information communication system. For college logistics affairs, it involves a wide range of management and content, coupled with the complicated characteristics of affairs, so the problem of information flow distortion inevitably occurs. In order to solve this problem effectively, colleges and universities should actively carry out independent logistics information transmission channels to ensure more transparent transmission of financial and personnel and other economic activities to create favorable conditions for the efficient use of information. The construction of supervision system after the event is particularly critical, it can ensure that the scope of adverse events continue to expand the effective phenomenon to avoid, high efficiency can focus on the characteristics of the supervision and supervision of the scientific and reasonable formulation of the focus, based on effective supervision, timely detection and timely and effective solution of a series of problems in the implementation of internal control.

Figure 3 Construction of information platform for university logistics management

5. Conclusion

The implementation of internal control in college logistics work should focus on its own actual problems to analyze and discuss, and then carry out targeted and effective improvement, so as to
ensure the effective strengthening of internal control and create favorable conditions for the effectiveness of internal control.

References

