

Analysis on the Application of Information Technology in the Reform of University Government Accounting System

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Abstract: From the past experience, colleges and universities belong to the category of institutions, and government organs such as the nature of the difference, so the two implementation of the accounting system is also different to a certain extent. But from the beginning of 2019 it, in terms of the Ministry of Finance regulations, colleges and universities are about to implement the government accounting system. But because of the special nature of colleges and universities, there are still differences in the implementation of the same can also show that the Ministry of Finance for college accounting attention. The introduction of information technology in the accounting system of colleges and universities as a technical means can make the accounts of colleges and universities appear more clear and organized in the process of management, and avoid the collusion of various items because of the confusion of accounting. This paper studies the application of information technology in the government accounting system of colleges and universities, and discusses how to make the accounting system of colleges and universities become more rational in the reform, so as to standardize the accounting system of colleges and universities.

1. Introduction

With the change of network information, all aspects of social life have been affected to a certain extent, and all walks of life are using the network to become the means of promoting the reform of the industry, in which further development. Of course, the accounting system in colleges and universities should not lag behind. Under such background, the management mode of accounting system in colleges and universities has given birth to the corresponding financial management platform. Especially under the reform of government accounting system in colleges and universities, the process of financial reform of institutions in our country has been deepened continuously, and the application of the Internet plays an increasingly important role in the financial management of colleges and universities, which makes its accounting system face unprecedented opportunities and challenges. The application of Internet related technology will undoubtedly improve the efficiency of accounting work in colleges and universities, and the corresponding norms will be strictly implemented to improve the quality of the implementation of accounting system in colleges and universities. The application of information technology and the transformation of accounting system in colleges and universities can make the accounting of colleges and universities gain benefits in the reform.

2. Information Technology in the Reform of University Government Accounting System

2.1. Improved Efficiency of Accounting

Compared with the previous accounting, after adding information technology, the workload of accounting will be significantly reduced, and the work efficiency will be significantly improved. With the help of the Internet, a specific template can be formed, and only work under the corresponding template is required [1]. In addition, in order to keep the data together, search them all when necessary. With the high efficiency of the Internet, all accounting data can be compiled into a database and classified according to different standards in the database. In this way, when conducting a survey of the old database, you can quickly extract the required data by simply typing

the relevant keywords into the database's search engine.

2.2. Facilitate Standardized Management

Accounting work is very taboo in the process of implementation is not in accordance with the relevant accounting regulations, let their own behavior escape from the scope of accounting audit. In the traditional accounting settlement, the accounting department of colleges and universities may make use of the loopholes of the old means to compile the accounting catalogue which does not exist in the execution of accounting affairs, and make false accounts to make secret statements to the funds of colleges and universities. But after linking the information technology with the reform of the university government accounting system, first of all, such an operation is more difficult than the traditional way, often need to modify all accounts in a certain period of time, planning more holistic. Secondly, under the information technology, it is more convenient for the supervision department to audit the accounting settlement items in a timely manner, or even to write the relevant procedures, when the accounting items are in and out, to prompt the wrong accounts, so that all the means of changing accounts will be displayed intuitively in the sight of the audit department, and it is relatively easier and more efficient to supervise and review the accounting accounts [2].



Figure 1 Information technology changes the world

3. How to Use Information Technology in the Reform of University Government Accounting System

3.1. Construction of Parallel Accounting Models

Now that the reform of government accounting system has been required in the whole country, the realization of parallel accounting mode should be promoted. Especially in the case of information technology blessing, should do a good job in several aspects. First, in the reform of accounting system in colleges and universities, we should balance the accounting budget and related management intelligence well [3]. When accounting for an accounting business, the whole process of the budget should not be left behind, and the reasonableness of the work should be paid attention to at all times. Second, it is necessary to coordinate the relationship between accounting and bank accounts. As mentioned above, since the accounting system of colleges and universities has undergone relevant changes, in the process of this reform, we should make good use of Internet technology, rectify the systems that did not conform to the process of the times, compile corresponding new procedures, and formulate accounting and related management systems suitable for the times. At the same time, for specific projects, relevant standard templates can be developed, but also on some minor or characteristic projects, to maintain a bit of the characteristics of each school, so that they can make corresponding adjustments and choices according to their own characteristics. But no accounting should be a loophole for regulators.



Figure 2 Accounting is being carried out by the financial department of colleges and universities

3.2. Systematic Management

In this era of highly developed information network technology, all walks of life are emphasizing the changes brought by artificial intelligence to the work [4]. Under this condition, colleges and universities can clean up and replace the problems existing in the traditional accounting system under the dividend of reform. Under the blessing of information technology, to promote the reform of accounting system in colleges and universities, we should focus on the financial department and ensure that the financial department can carry out the whole process plan effectively in the reform. First, the settlement of accounting items should be gradually cleaned up, must not leave a wrong account or omission and other corresponding circumstances. In the establishment of systematic management of the database, to deal with the relationship between new and old work docking, do not let docking work become a nourishing opportunity for illegal behavior. Second, to play the role of relevant financial experts. In the establishment of university government accounting system resource bank, to its information management, to apply a large amount of financial and information technology related knowledge, this time should wholeheartedly listen to the advice of relevant experts, at the beginning of the database as perfect as possible, otherwise the later work will appear particularly difficult to carry out. Third, play the role of artificial intelligence. For the input of certain accounts, labor may not be as efficient as artificial intelligence. At the same time, artificial intelligence in such a single simple operation, relying on program entry, than manual, more timely modification, and can prevent artificial modification of the accounts. can both improve work efficiency and reduce the cost of regulation.

3.3. Training Management Thinking

The introduction of Internet technology in the reform of government accounting system in colleges and universities has become an irresistible trend. This requires not only the establishment of a resource bank in colleges and universities, all the implementation of information accounting so simple. More importantly, it is necessary to change the traditional thinking of managers, let them jump out of the old model, accept this new management model. First of all, managers should be allowed to make a new understanding of the accounting system under the Internet, fundamentally eliminate their distrust of emerging things and uneasiness, so that in the specific operation can achieve twice the result with half the effort, work smoothly. Secondly, for the specific financial workers, because they are the most able to feel the changes in the work of accounting, in the new work arrangements, they should be allowed to participate in a certain period of training, a new model of learning and familiarity, to avoid omissions between work. Finally, in the process of data-based accounting, the relationship between managers and financial workers should be better coordinated [5]. To enable managers to understand the real-time accounting project through the Internet dynamic, unreasonable accounts to question. Similarly, financial workers can use the

information technology platform to timely feedback the problems encountered in the actual operation to managers. Between the two work, through the information platform can directly achieve the docking and supervision of work, reduce the intermediate procedures, not only improve the time limit of work, but also strengthen the strength of supervision.



Figure 3 Information on accounting systems

4. Conclusion

From the above point of view, the introduction of information technology during the reform of government accounting system in colleges and universities can not only improve the efficiency of accounting work in colleges and universities to a certain extent, reduce the workload of financial departments in colleges and universities, but also standardize the management of accounting system in colleges and universities. So that the accounting projects in colleges and universities can be timely supervision. It can be seen that the investment of information technology is beneficial to the reform of accounting system in colleges and universities. Only in the application of information technology, to coordinate a number of factors. First of all, to build a parallel accounting model, in the accounting of each account should be reasonable explanation. Secondly, the information technology is used to establish the related resource base of the accounting system of colleges and universities, and all the data are systematically managed, so that the accounts of colleges and universities are clear and controllable. Finally, it is also important to cultivate the thinking of managers, to solve the problem of the application of information elements to the thinking of people in the accounting system of colleges and universities, so that the corresponding accounting system can be better implemented.

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