Innovation Research on Financial Reimbursement of Colleges and Universities Based on Big Data Technology

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Abstract. With the development of The Times, the financial reimbursement business volume of colleges and universities increases year by year. The traditional financial reimbursement has many repetitive work, low efficiency and complicated approval procedures. The current financial management concept of colleges and universities cannot keep up with the pace of big data technology development. This paper studies the innovation of big data technology on financial reimbursement of colleges and universities, discusses the positive impact of big data technology on financial reimbursement of colleges and universities, as well as new policy suggestions on financial reimbursement of colleges and universities, in order to solve the contradiction between the two sides of financial reimbursement, and the smooth development of financial reimbursement. With the promotion of the new big data technology, colleges and universities should also strengthen the construction of the talent team of financial informatization and open up the path of financial development featured by information.

The Financial Reimbursement Status of Colleges and Universities

Centralized Reimbursement Business Time

At the beginning of the new semester every year, the business of colleges and universities increases obviously, and the increase in business also increases the workload of financial personnel. In the financial reimbursement review stage, the reimbursement applicants have to queue up, which easily leads to dissatisfaction with financial services. At present, the financial informatization of colleges and universities has not yet been fully established, the information transmission is not timely, the information is incomplete, and the information is repeatedly transmitted. These are all aspects that need to be improved in the construction process of financial informatization. Teachers in colleges and universities usually take part in some training, meetings and business trips during holidays, and the relevant expenses incurred will be reimbursed at the beginning of the school. After opening the school, I was busy with all kinds of teaching and scientific research work, and generally used to concentrate on financial reimbursement at the end of the semester. However, due to the pressure that financial funds may be withdrawn at the end of the year, various departments will also make large-scale reimbursement. Unreasonable distribution of reimbursement time makes the problem of difficult reimbursement more prominent and intensifies the contradiction between the two parties.

Lack of Application of Information Technology

Traditional financial reimbursement uses cash receipt. Under the information environment, cloud computing and "internet plus" technology enable financial information to be shared. Each unit has realized the interconnection of financial system and bank payment and settlement, breaking the limitation of space. The advantage of financial management informatization lies in its security and high efficiency. Security is reflected in double control and reduction of cash use risks. Generally, Internet payment and settlement are subject to identity verification. Payment and settlement are simple and quick. Everyone can save a lot of resources and time only by using the learning platform. At present, the financial management of colleges and universities lacks the update of technology, which greatly occupies the working time and causes the waste of resources. In the future financial
reimbursement innovation and reform, we should make full use of information technology, regularly find problems and correct them in time, so as to continuously optimize the financial reimbursement system in colleges and universities.

Financial Reimbursement Innovation in Colleges and Universities Based on Big Data Technology

The Management Decision-making Command System

After the introduction of the new financial reimbursement system based on big data technology, colleges and universities have gradually formed a management decision-making and command system. The management decision-making and command system is responsible for the management of scientific research funding projects, assets and equipment, performance evaluation, innovative personnel training and other management items in colleges and universities. Each management item should be subdivided into various detailed clauses. At the specific operational level, each business must be audited by the scientific research fund management department. The system has strict requirements for funds. During the work, the project manager, financial personnel and audit personnel need to be checked accordingly, and corresponding punishment measures shall be taken when problems are found. The management decision-making and command system integrates all departments of colleges and universities into a center, realizes the sharing of financial data, and strictly implements the financial system.

Authorized Approval Management System

Due to the rapid development of information technology, the construction of financial informatization in universities has become an important part of the competition among universities. In the big data environment, the authorized examination and approval management system of universities has evolved into an online examination and approval system. Leaders and financial personnel do not need to personally sign the paper reimbursement documents. We only need to carry out authorization examination and approval on the electronic reimbursement platform, and financial personnel can pay after the leaders approve the authorization. The financial reimbursement authorization approval management system includes department management, cost center management, etc. Financial personnel in cost center management have perfected basic information such as cost center name and cost center code, established a sound authorization and approval mechanism, attached importance to information management, and saved cost and time. In the big data environment, the authorization approval management system has evolved into a paperless form. Leaders can complete the approval without sitting in the office. Leaders can log in the school's network reimbursement system to complete the approval in their spare time, thus greatly saving the leadership's working time and using the time where they can obtain value.

Internal Audit Supervision and Control System

On the basis of the innovation of big data technology in financial reimbursement of colleges and universities, there will also be corresponding financial risks in college finance. The internal audit system is closely linked with the internal control system. The audit committee of colleges and universities lacks supervision and guidance on internal audit. Therefore, colleges and universities should also strengthen guidance on its work content and system in managing the audit committee, especially on the work flow and work standard. Strengthening the internal audit supervision of colleges and universities is also a particularly important task. The audit committee shall publicize the financial laws and regulations and the financial reimbursement system to all members of the university, draw up relevant plans based on the actual situation of the university, and submit them to the president of the university for approval. Effectively review and supervise the implementation of budget funds and various special education expenditures in colleges and universities. Review the efficiency of the use of collective property, materials and equipment in colleges and universities. On this basis, in the process of work, we should evaluate the risk level, focus on key audit projects, and
take measures to deal with risks. Finally, we should evaluate the effectiveness of internal control, apply the knowledge of internal audit to solve some problems of internal control in colleges and universities, and avoid risks.

The University Financial Reimbursement Innovation Problems

Lack of Innovative Ideas of Management

Innovation of management concept is the premise of innovation of financial reimbursement in colleges and universities. In the environment of big data introduction, colleges and universities should introduce big data thinking into financial management innovation. Both financial decision-making concept and service concept need to be improved. In order to update the concept of financial decision-making, it is necessary to organize data, mine data and discover the quantitative relationship between data through the technology of big data environment, which is used to facilitate management accounting to make financial budget and financial decision. Decision accounting uses historical data to prepare simulated financial statements, compares forecasts with reality, and formulates strategic plans. Decision accounting requires management to prepare decision accounting benefit reports in strict accordance with the principle of prudence, continuously analyze and realize the integration of big data. The times are changing, and the financial management mode of colleges and universities should also be changed. Financial personnel should live and learn, constantly update their ideas, accept new things, and comprehensively promote the efficient operation of financial work.

It is Difficult to Update the Financial System

Colleges and universities are subordinate organizations of government organizations and extensions of administrative organizations. The government still takes administrative control over the vast number of colleges and universities. Colleges and universities lack autonomy in running schools and rely on administrative establishment. Institutional innovation is conducive to optimizing the ecological environment of China's higher education, so it is a problem that modern higher education must solve. The innovation of financial management system in colleges and universities requires the establishment of a system in which financial management personnel and relevant professionals participate in decision-making. The approval of purchasing funds in colleges and universities should be simultaneously communicated to fund custodians, heads of purchasing departments and managers, not just financial personnel.

High Cost of Technological Innovation

The innovation of financial management cannot be separated from the progress of technology. The development of mobile network, local area network, information age and the emergence of "internet plus" have brought technical support to financial management. The emergence of computer financial software has made accountants no longer use paper-based office, and the rapid development of network has realized electronic, modern and information-based financial management. Therefore, financial management personnel and accounting personnel should constantly learn new technologies and apply new accounting methods to better serve the entire school teachers and students. Before the introduction of each new technology, it must go through the trial operation stage. In this stage, the operation cost problem needs to be taken into account. In general, a large amount of funds need to be invested initially and the publicity cost needs to be invested in the early stage. The campus mobile network is very important to the improvement of the technology. In the trial operation stage, external factors in all aspects should be avoided so that all members of colleges and universities can quickly accept and use the new technology. In a word, the introduction of new technology needs to do a lot of work, and various departments need to fully consider a series of problems such as cost and avoid factors hindering success.
The Financial Reimbursement Innovation Countermeasure Analysis

Strengthen the Management's Financial Thinking Education

Big data environment has great influence on the traditional financial operation mode of colleges and universities. The traditional financial management mode cannot make colleges and universities in an advantageous position in the competition. With the continuous development of information technology, the society also requires the financial knowledge level of university management. More and more high, many management of colleges and universities only know the superficial information of the data, but do not dig deeply into the data. The management should carefully analyze the information provided by the finance and internal audit departments to find out the problems existing in the operation of colleges and universities. The construction of financial management system of colleges and universities should be organically combined with the business process. Colleges and universities should connect the financial reimbursement cloud platform with the computerized accounting system to make reimbursement more convenient.

Change the Reimbursement Supervision Mode of Reimbursement Funds

In order to establish an information-based mechanism for financial reimbursement, colleges and universities should begin to develop an early warning system for reimbursement implementation, monitor the progress of reimbursement implementation, and timely warn of problems. On this basis, the reimbursement implementation progress monitoring APP can be launched to facilitate school leaders, project implementers and various functional departments to inquire about reimbursement progress and give timely feedback. On this basis, the formation of accounting electronic files can be promoted. The reimbursement system automatically identifies invoice information, carries out database comparison and monitoring, and prevents repetitive reimbursement behavior. In the cashier review stage, we can merge similar businesses together, summarize and collate multiple vouchers, and the cashier can review them. The college financial system enters the bank and identity information of the staff members in advance before they join the staff, and the cashier confirms them directly during the payment process, thus saving the time for the cashier to check the payment information.

Reduce Cost Based on Process Reengineering Theory

Colleges and universities sometimes have many repetitive and non-value-added processes in financial reimbursement and payment settlement. Based on process reengineering theory, the financial reimbursement process of colleges and universities can be optimized. Reimbursements can take numbers from the original site and wait for financial personnel to call for reimbursement to change to an electronic reimbursement system. We can easily log in to the remote reimbursement system, fill in reimbursement items and reimbursement amounts, and complete reimbursement items. With the reduction of mechanical repetitive work, financial departments can concentrate on the economic and social benefits of colleges and universities, which is conducive to the improvement of financial management in colleges and universities.

Conclusion

Through the research in this paper, the following conclusions are drawn. Firstly, the financial reimbursement work in colleges and universities should keep pace with the times. Network reimbursement is to improve and innovate the traditional reimbursement system to effectively solve the financial reimbursement problem in colleges and universities. Secondly, to solve the problem of the combination of the system and the financial management system, the network reimbursement needs to be continuously optimized and improved in the application process; Thirdly, in the future financial budget and financial system improvement, big data technology provides a large number of available data for cost budget, funding input and output performance, presenting financial data clearly. Fourthly, the establishment of a multi-department decision-making and analysis platform and the formation of multi-level analysis reports can enable information demanders to understand
the financial status of colleges and universities and provide strong support for college funding, discipline construction and development planning.

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