

Thinking on the Financial Team Construction in Local Universities under the Condition of New Accounting Reform

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Abstract. Currently, Ministry of Finance is comprehensively implementing the requirements of government accounting principles and rules, which needs local universities to strengthen their financial teams. In order to establish a high-effective and sound financial team, this paper mainly analyzed the irrational structure setting and assessment and incentive system for financial staff, insufficient cognition of management and subjective initiative of financial personnel, and weak information basis. And it put forward specific suggestions and countermeasures of optimizing internal structure of finance department, increasing the emphasis on accounting staff, strengthening the subjective initiative of accounting staff and enhancing information construction. The research result of this paper can provide some references for the accounting team construction of local higher universities in the new accounting reform.

1. Introduction

According to the *Notification on the Implementation of the Government Accounting System* issued by Ministry of Finance(Accounting [2018] No.21) in August, 2018, all the administrative institutions will begin to execute government accepting principles. Comprehensive implementation of government accounting principles and rules can help to scientifically and accurately reflect government liabilities and costs. At the same time, with the reform of college financial management system and complex economic business, traditional financial accounting cannot adapt to the new situation. It is necessary to strengthen the financial accounting, internal control construction, budget and final accounts, performance management, asset management, and compilation of government financial report, which is good for improving college accounting information quality and financial management level. Under this special situation, local universities are supposed to establish a strong accounting team. However, the accounting team construction still exists many problems in colleges, and how to build a efficient and perfect financial team is of great research significance.

2. Existing Problems in the Local College Financial Team Construction under the New Accounting Reform

Various problems in current college financial team construction are as follows: 1.irrational structure setting; 2.insufficient reasonable and effective system for assessment and incentive; 3.rare emphasis of college management on the financial team construction; 4.lack of subjective initiative in college accounting staff; 5.weak information basis of accounting staff. These problems will be explicitly explained in the following part.

2.1 Irrational structure setting in local college financial team

Even though most accounting staff in local colleges have received professional training, they still lack diversified skills, and new professional knowledge, management concepts and working methods. Many businesses today have been in line with international standards along with the development of information technology and economic globalization. Traditional financial teams fail to keep up with the fast pace of times, and accounting work also faces various challenges. In addition, the minimum threshold of college recruitment is post graduate who may feel wasted in the present job and choose to apply for another job. But bachelor's degree cannot meet with the standard, causing great staff mobility. What's more, many accounting staff are employed by the personal relationship or transferred from other sectors, and they are unable to qualify the accounting management because of their complex professional

structure. Meanwhile, the age gap is rather large due to the former merging among colleges and lack of timely new blood injection. So its structure is irrational, which cannot keep up with the information on the whole. Most of its staff is female, which means the gender imbalance. It is bad for working atmosphere. In short, current financial team is irrational in its academic structure, age structure and gender.

2.2 Insufficient reasonable and effective system for assessment and incentive in local college financial team

In recent years, colleges have experienced rapid development, and performance reform systems have been issued one by one, but difficult to be truly implemented. As for the college financial team, accounting staff get same salary regardless of their workload in the daily life, causing lower working efficiency and service awareness. Year-end assessment, incentive and reprimand are just formalistic. Due to the limit of college institutions, financial department is included in the management. There is one chief director, two deputy directors and five to six section chiefs, which means very limited internal promotion opportunity. However, the professional requirements for accounting staff are increasingly higher. They feel obscured about the career prospect and start to hold the negative thoughts for the single section selection and few promotion opportunities. Then they will lack the positiveness and learning impetus.

2.3 Rare emphasis of college management on the financial team construction

Financial department is regarded as the administrative department in most local universities. Its personnel selection and mobility are solved internally, or arranging the family of doctors, few adopting external recruitment. For those colleges focusing on teaching and scientific research, financial staff are not emphasized. In the view of college management, financial department is used to give out salaries and handle reimbursement, not requiring high technology and quality. Lack of emphasis can affect the construction of financial team, showing the shortage of more opportunities and support, low management efficiency and insufficient working enthusiasm of financial staff.

2.4 Lack of subjective initiative in local college accounting staff

College financial staff have relatively old and stiff concept, because their daily work about arranging data is rather cumbersome, and their accessible range is limited. Their work is restrained into a fixed model, so they cannot have deep research about accounting management and policy. Also, it is hard for them to improve the working efficiency and skills for they hardly conclude the problems existing the daily work. Accounting is a sensitive industry, which refers to the capital flow. The carelessness will easily cause the wrong payment, which have been ignored by most units due to the complicated accounting work. Related members fail to receive the ideological education and guarantee the capital security. With the development of intelligence, it is urgent for financial staff to achieve the transformation, changing their narrow thoughts, lack of innovative and scientific research abilities, imperfect knowledge system, single skill and insufficient overall abilities.

2.5 Weak information basis of accounting staff

In the era of big data, economic businesses in local universities appear to be diversified, and accounting management has been increasingly complex. Traditional financial accounting has failed to adapt to the demand of information development. It is not enough to just depend on excellent professional knowledge, for computers today have substituted financial staff to do the basic data arrangement. It, to some extent, has put forward more requirements for accounting staff. In addition, the implementation of new government accounting reform will be affected by their insufficient ability to analyze and solve problems with computers, weak information basis and low accounting management efficiency.

3. Suggestions on the Local College Financial Team Construction under the New Accounting Reform

Aiming at the above problems, we can strengthen the local college financial team construction by optimizing the internal structure of finance department, perfecting the assessment mechanism, increasing

the emphasis on accounting staff, strengthening the subjective initiative and enhancing the information construction of financial team.

3.1 Optimizing the internal structure of financial department

With the rapid development of new era, reform mission of colleges and complexity of economic businesses, financial staff should strengthen their own quality and comprehensive ability, such as learning more tax law, performance management, foreign language and computer technology, to make themselves quality the international demands. Financial staff should be encouraged to promote their academic education, learn from the root of knowledge structure and train their own skill. And departments are supposed to properly widen the recruitment conditions, taking more able and excellent graduates with certain diploma into the consideration. In addition, the gender proportion should be considered to improve working atmosphere and efficiency.

3.2 Establishing effective assessment and incentive mechanism for local college accounting staff

College financial department should also combine with the characteristics of financial work, build and perfect the assessment and incentive mechanism aiming at financial staff, regulate specific and measurable evaluation system, issue corresponding incentive measures, and from the incentive mechanism integrated with performance assessment and salary[1]. Specific rewards and punishments should be specific, linking up the workload with salary. More work means more salary. College staff will avoid the sluggish state and motivate their enthusiasm for all the posts need to be competed. Truly implement the performance evaluation, give full play to the resource liquidity, strengthen their service awards and motivate their potential. Meanwhile, financial staff can be given more encouragement and help in the promotion and professional title, which can make them positively learn to improve themselves, give full play to the advantage and raise the working atmosphere in the department. Analyze the main characteristics of financial businesses, divide the quantitative and qualitative businesses and adopt the model of score card to make overall thought with their ideological quality, working quality and effect. Carry out the rewards and punishment mechanism to make a better personnel assessment system[2].

3.3 Increasing the emphasis of college management on the financial team

Nowadays, the competition among colleges is very cruel. Specific teaching ability, scientific research level and related faculty level can exert an important effect on the ranking of colleges, which makes the college management attach a lot more importance to the input of scientific research funds and teachers' teaching level than the accounting construction. The input of manpower, material and financial resources in the latter is obviously insufficient[3]. At first, we should change the thought. Financial work is vital in the college. All teachers and students should be aware of the content of accounting work, and college leaders should pay attention to financial team construction. Colleges are supposed to realize that their development cannot be separated from the efficient management of financial work, timely understand corresponding national policy and fiscal regulations, and timely adjust college financial work system[2]. Secondly, colleges should introduce more excellent talents according to college situation and professional standards, and clarify the treatment of financial personnel. At last, in order to improve the financial team, college leaders should provide financial staff with more opportunities to have professional training and communication, to enhance the financial management and provide beneficial basis for college development.

3.4 Strengthening the subjective initiative of accounting staff

Firstly, financial work should be emphasized and recognized by college management, which can make financial staff have more opportunities to train and communicate, enhance their knowledge structure, train the diversified skills, transfer working ideologies and methods, widen the scope of knowledge, combine the advanced methods with the reality, and improve accounting management efficiency and system. Secondly, financial staff are encouraged to autonomously study and improve their academic education, and teach their working experience and knowledge system to college students, helping them enhance the operational abilities and improving the college teaching level. Finally, financial staff focus on daily ideological education. All the leaders in financial department should erect the working attitude of related staff and establish common ideal, belief and value[4]. They should upgrade the knowledge, conclude

advanced experience, improve scientific innovative abilities, research and discuss difficulties and hot topics, and strengthen capital security education. Everyone, as a part of the college, should consciously and positively study and improve the learning atmosphere of financial work, and constantly improve their own overall quality.

3.5 Enhancing the information construction of financial team

The rapid development of information has made computers deal with various tedious financial work, so financial staff should also keep up with times. Firstly, they should change the working logic and methods, pay attention to the professional skill and ability by emancipating themselves from the cumbersome work, improve the operation of computer technology and realize the quick transformation from financial accounting to management accounting. Secondly, they should strengthen the information construction and establish the effective joint between business information system and accounting information system, to realized the mutual sharing of data and establish the information platform coving the whole process of college economic activity. Internet should be actively introduced into the financial work, such as online payment platform, financial reimbursement booking platform, salary inquiry system, online declaration system. The integration of information system construction and accounting management has constantly strengthened the ability of data prediction and analysis, dramatically reduced the handing time and improved working efficiency. It can provide technical guarantee for government accounting system implementation to integrate budget and final accounts with performance systemization, and achieve the optimization of management efficiency.

4. Conclusion

Under the new accounting reform, the construction of local college financial team is of great significance to the implementation of government accounting system. At present, it is important to strengthen the college financial team step by step, not seeking quick success. There still exist various problems in the structure setting, assessment system, management cognition, subjective initiative of financial personnel and information basis. Aiming at these problems in college financial team construction, this paper put forward suggestions and countermeasures from optimizing college financial team personnel structure, building sound assessment and motivation mechanism, focusing on the emphasis of leaders, improving the subjective initiative of financial staff and information construction of financial team. We should make efforts to optimize financial team structure, promote personnel quality, positively cater to the challenges in the new era and promote college financial management.

5. References

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