

infrastructure sectors, settlement department, back office and research organizations should be into centralized procedures and control. Meanwhile, school should monitor the secondary accounting sectors in materials purchasing, construction work and loan with strict monitoring system and programs. Thus, school can try its utmost best to reduce the loss of university's interests caused by secondary accounting sectors which emphasize the decision-making right but neglect management.

F. Information and Communication

University accounting information is the main source of its internal information, which is also the intermediary of communication for multi-level governments in university. Thus, it's significant for university to take proper measures to emphasize information exchange. The system of internal control should be improved from such three aspects: firstly, financial staff should be organized at regular intervals to reveal financial data with intensification to make every department can get the information in time. And for the great projects, the information should be reported at any time. Secondly, the system of information exchange should be set up between departments in order to ensure that all work smoothly. Thirdly, university should analyze every item well and create the environment of information sharing, which can eliminate negative effects of not-free information.

G. Performance Evaluation

The work achievement of researchers and teachers, who are the subjects of colleges and universities, is not only the cornerstone and the driving force to the development of the colleges and universities, but also the key factors of providing technology services to the public and personnel training. At present, teachers' performance primarily is based on their academic achievements, which caused the plagiarism, fraud and so on. Such mode is unfavorable to the long-term development of colleges and universities. As can be seen, only the reasonable evaluation on teachers' performance, and through the evaluation to give appropriate incentives, can be able to encourage the teachers to make more contributions. Therefore, the performance evaluation of colleges and universities should fully consider the teachers' moral level, teaching quality, professional level and other factors. In addition, colleges and universities should also be reasonable allocation of university staff salaries and ensure fair promotion channel, so that it can help to break down the rigid university evaluation mode.

H. Supervision and Feedback

To monitor and feedback is an important guarantee of implementing and perfecting the interior control. According to the status quo of colleges and universities in our country, college Audit Office acts a significant role to undertake internal control and apply feed back. Auditors, however, of the current higher education carries the work in under the leadership of party committee as the center of administrative management work, the supervision of the independence and authority is easy affected by top leaders. According to this situation, colleges can draw lessons from the practice of enterprise including the audit committee, namely by financial personnel, administrative personnel and project personnel of the audit committee and audit division, while retaining the school and work as the audit committee which consists of institutions. Hence, it enhances the status of organization auditing in universities, strengthens the independence of authority, makes audit supervision work more smooth, powerful, and at the same time to ensure the effective implementation of internal control system and the efficiency of each department.

4. Conclusion

Only by establishing the scientific and proper system of interior control in university can aims of fostering talents, scientific research and serving for society be achieved. There exists a lot defects in current system. Thus, the model which is dominated by traditional financial supervising should be improved to integrated management system. Meanwhile, proper and efficient system of interior control should be set up. By this way, the overall management can be improved which can ensure all work smoothly in university.

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