

Research on the Application of University Management Accounting Based on Internet + Environment

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ABSTRACT. *With the strong support of the government, "Internet +" has entered a path of rapid development, and gradually penetrated into various industries of society, bringing changes in development methods to different fields. In the report of the 19th National Congress of the Communist Party of China, the requirements for comprehensively deepening the reform of the public financial management system were clearly put forward, and the financial department of the university, as the core institution of the school's strategic decision-making, should shift the focus of accounting work from the traditional service function under the new reform and development situation. For the management function, the school's financial management level has been effectively improved, and the effectiveness of various tasks has been ensured through the introduction of "Internet +". Based on the Internet + environment, the article deeply explores and analyzes the current challenges faced by university management accounting, and aims to develop a series of improvement measures. In the process of accounting management system, system and talent innovation, the level and quality of accounting management in colleges and universities are improved.*

KEYWORDS: *Internet + environment; Colleges and universities; Management accounting; Application*

1. Introduction

In recent years, the rapid development of Internet, big data, cloud computing and other technologies have facilitated the completion of various indicators in accounting management, making accounting information processing and accounting more efficient, standardized and centralized. Usually, the main basis for decision-making is data. A large amount of reliable data in the Internet environment is fully exploited. Some college financial workers are committed to researching new financial management models under the Internet + environment, completely breaking the traditional cumbersome and complicated accounting business process. Financial personnel join the management and decision-making process, which promotes the full play of the accounting functions.

2. Management accounting overview

From the perspective of accounting structure, management accounting is the core of the whole work, and is the central task of decision management, planning, strategy formulation and strategy implementation. Under the new economic form, traditional management accounting has not adapted to the needs of rapid economic and social development. Objectively, it is necessary to take management as the core to change the operation mode. Different from financial accounting, management accounting focuses on effective management within the organization and promotes the overall improvement of internal efficiency. Therefore, it is called “internal including report accounting”, and financial accounting emphasizes attack on personnel financial information. It is an “external report”. accounting[1]. In essence, the creation and embodiment of value is the core of management accounting, and forecasting, decision-making, control, evaluation, etc. are the basic conditions for its development. Financial accounting lies in the effective recording of value, and the procedures of measurement, recording and confirmation are effective manifestations of relevant economic activities. From a formal point of view, management accounting is more diversified, and the model is more variable, and the results produced by different accounting methods are not the same. In order to ensure high-quality and efficient transfer of financial accounting work, it is necessary to ensure the accuracy of relevant work, such as the preparation of financial statements, accounting document review, accounting records and certificate filling. Management accounting can effectively control future work planning, and can effectively analyze the asset flow of assets in the later period[2].

3. The challenges faced by university management accounting in the age of “Internet +”

3.1 *The internal understanding of management accounting applications in universities is not in place*

For colleges and universities, the application of management accounting depends to a large extent on whether the school management and financial related responsible personnel have a comprehensive understanding of management accounting. Affected by the quality of management personnel at all levels of colleges and universities, the understanding of management accounting concepts is too one-sided. The application of management accounting has autonomy and arbitrariness. Some colleges and universities do not pay attention to the functional orientation of the financial department, and there is not much in the actual work process. Under the framework of accounting management functions, it is difficult to effectively distinguish and locate the service and management roles of the financial department, which seriously weakens the supervisory and decision-making functions of management accounting, and is not conducive to the effectiveness of internal control implementation. In addition, due to the limitations of management accounting, in the research process of internal cost accounting, strategic accounting

and budget performance management, colleges and universities have not considered this aspect too much, which is not conducive to the stable development of colleges and universities in the future[3].

3.2 The external environment of management accounting is weak

In accounting work, one of the important components of management accountants has relatively high requirements for the implementation of the entire economic environment and institutional environment. The first Certified Management Accountant (CMA) in the United States in the 1970s and 1980s marked the formation of a management accounting concept. In the more developed countries in the West, a large number of financial people actively participate in financial management and financial decision-making in the management accounting status. However, from the perspective of the application status of domestic management accounting, the overall situation has not yet reached universal popularity, and it does not have strong accounting management functions and accounting decision-making functions, especially for some administrative institutions, such as universities, etc. In the process, attention should be paid to considering various factors, such as social influence factors and administrative factors. At present, relevant accounting researchers in domestic universities are mainly engaged in the research of legal compliance, external audit and internal control of financial revenue and expenditure, and lack of relevant research on internal management decision-making of services, which makes management accounting tend to be in the overall development environment and conditions behind[4].

3.3 Lack of management accounting talents

For management accountants, we should have a comprehensive understanding of the characteristics of the industry in which we operate, and require a certain strategic mind, broad thinking, accurate judgment, and keen insight, and be good at grasping the effective grasp of all development, standing on the comprehensive from a holistic perspective, look at issues, recognize problems, and deal with them. Under the trend of globalization of market economy, there is a huge gap in management accounting talents in domestic universities. At the current stage, there are “quantity in quantity and insufficient quality” in China's professional accounting talents, and “high-precision” accounting talents are extremely scarce. In addition, looking at the entire financial team of the university, the professional quality of accounting personnel is uneven, and it is not competent for management accounting positions that require high quality, comprehensive ability and high professional level.

4. How the “Internet +” environment improves management accounting

4.1 Building a sound internal management system for colleges and universities

First of all, it should be simplified within the financial department of colleges and universities, try to introduce a flat management method, and emphasize the clarity and standardization of power and responsibility in the process of setting up the financial department management system, so as to promote the overall improvement of the overall efficiency of accounting management in universities. Comply with the current economic development situation.

Secondly, applying the modern university management system to university management can contribute to the decentralization of university management decision-making rights to a certain extent. If the concentration of rights in the university management process is strong, it is easy to cause the accuracy of financial data is not high. Therefore, decentralized management rights contribute to the overall improvement of the accuracy of financial data in colleges and universities, and give management accounting certain application value.

In addition, we will speed up the improvement of the financial indicator system of colleges and universities. The system can be integrated into a series of financial indicators specified in the management and decision-making projects of universities, and analyze and calculate regularly or irregularly to support the designation and steady development of university management accounting decisions with actual data.

In the process of college management, the comprehensive application of management accounting is not only conducive to the effective improvement of school cost data information, but also to some extent easy to improve the utilization of capacity data information. Based on the relevant information of college admissions information and score information, comprehensive and effective considerations and the enrollment plan for this year, while realizing the continuous optimization of campus resources, it will create a favorable environment for colleges and universities to recruit biochemical development and healthy development. In addition, accelerate the effective establishment of the professional management accounting association, and regularly evaluate the phased application effect of university management accounting. Under the circumstances that the Internet + economic development trend is appropriate, continuous innovation and improvement will ensure the current diversified economy. The effective acquisition of the actual application effect of management accounting in the environment.

4.2 Gradually improve the financial system and the system of various departments

Strengthen the effective docking between the financial department of the university and the various departments and systems, and achieve comprehensive, university and accurate data transmission. The financial department of the university can cooperate with the relevant software technology companies to combine with the actual situation of the school to carry out effective research and development of the

professional financial management system, so as to realize the effective connection between the various departments of the university. For example, the financial system docking fixed asset system can realize the synchronization of the two systems in the data exchange process, generate real-time vouchers, real-time reconciliation, effectively reduce the daily fixed asset management workload, and accelerate the realization of financial accounting to management accounting change.

4.3 Internal training and external guidance, construction management accounting talent team

In order to promote the overall improvement of the overall work level of accounting talents and achieve rapid development of the social economy, relevant national financial institutions have formulated accounting talent development plans, and gradually increase the training of accounting personnel. University financial personnel should seize the opportunity and actively participate in each Class training activities fundamentally improve the professional, management and service capabilities of accountants. At the same time, accountants should be familiar with the latest Internet application technologies, such as cloud computing and big data, to conduct more analytical analysis and support management. In addition, the school should conduct regular theoretical training for financial accountants or hold various financial practice activities. Effectively clarify the promotion standards and evaluation methods of financial personnel, and carry out systematic training of senior management talents from within. If the structure and quantity of the school's financial staff are unreasonable or seriously deficient, the school should try to introduce advanced financial professionals to ensure that all functions of accounting work can be effectively played.

4.4 Introducing strategic thinking and promoting management accounting

Today, with the continuous deepening of institutional reform in colleges and universities, it is necessary to introduce strategic management accounting thinking into the financial management of colleges and universities. In the implementation process of strategic accounting management, the emphasis is on the evaluation and management of the personal performance of accountants, which can enhance the forward-looking and long-term nature of university management in the decision-making process. In the financial management of colleges and universities, using the balanced scorecard, SWOT matrix analysis, and the strategic analysis method of Boston matrix analysis, it is positive to analyze the development of the school from a strategic perspective. At the same time, the operation of management based on strategy requires Accelerate the construction of informatization, integrate human, financial and material information into a unified information platform, and provide comprehensive management information based on management accounting concepts and technical methods.

5. Conclusion

In summary, in the era of "information revolution", Internet technology has had a certain impact on the application and promotion of management accounting in domestic universities. Accounting staff in colleges and universities can actively participate in various project activities, put more energy and practice into the budget, planning, execution and analysis, and effectively play their role in management decision-making. How to effectively realize the organic integration of management accounting and financial accounting in the future development process has become a topic of common concern for university administrators, society and even the government.

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