

Analysis on the Construction of Military Financial Management Information under the New Situation

Baojun Wu^a, Rudong Zhao^{*}

Shijiazhuang Campus, AEU, shijiazhuang 050003, China

^{*}Corresponding author e-mail: 1099248290@qq.com, ^a13376475476@163.com

ABSTRACT. *This paper first analyzes the outstanding problems in the financial management information construction of our military, and clarifies the necessity of accelerating the construction of military financial management informatization supported by information technology, computer technology and network technology under the new situation. Finally, our military financial management informatization construction proposes relevant strategies.*

KEYWORDS: *new situation, military, financial management, informatization*

1. Analysis on the Construction of Military Financial Management Informatization

1.1 Financial management information system is not perfect

The financial management of the military is basically the management of capital flow. The supervision of economic activities is based on financial accounting information. Accounting information should be used as a guideline for accounting treatment of all units. The higher-level financial department must grasp the true and accurate information in time. To implement effective financial supervision, however, the current military accounting system reflects that the flow of funds in various units has become more complicated, including the increase in economic transactions with local governments, which has made accounting subjects more complicated. Due to their respective economic interests, “acquiring for each” in accounting treatment leads to inaccurate accounting and unrealistic data, so that financial information cannot be accurate, transparent and real-time. It is difficult to obtain accurate financial information, greatly reducing the efficiency of fund use, causing loopholes in financial management, creating hidden dangers of corruption, and managing with informationized finance becomes empty talk.

1.2 Lack of military financial management informatization talents

Under the new requirements of financial management information construction, the quality improvement of the personnel team is also the key to affect the quality of financial management. Although the military financial management talents are abundant, the military financial information construction involves many aspects, and it also shows in actual operation. For practical problems such as low skill, lack of understanding, and inadequate and reasonable knowledge structure, many obstacles have been encountered in the advancement of financial management.

1.3 Financial management information technology is lacking

With the global military transformation and development, China faces many challenges. The key to adapting information construction as an opportunity to adapt to the times lies in the technical aspects of informatization construction, and it is necessary to continuously innovate to narrow the level with developed countries. At present, there is a problem of “disconnection” in the military financial information construction, which is embodied in:

(1) Informatization equipment is limited by the development of technology. When the financial information is in the “offline” state, it still needs to be done manually.

(2) The financial management system is not perfect, the subsystem is in an “isolated” state, the interface is not uniform, and the degree of data sharing is not high.

2. The Necessity of Informatization Construction of Military Financial Management under the New Situation

2.1 Comply with the guarantee of informationized warfare and adapt to the needs of army building

In the form of informationized warfare, the guarantee of military financial management lies in the formation of information models based on information acquisition, transmission, processing, etc. Based on forecasting, budgeting, analysis, and control, targeted supply and deployment of battlefield requirements will be ensured to ensure the smooth progress of combat missions. Information warfare has created conditions for the informatization of financial management, and also put forward higher requirements for financial management, which are mainly reflected in: financial security is more demanding in terms of time limit; financial security management is facing increasing; financial efficiency demand improvement, these improved needs are achieved by relying on the information model.

2.2 Standardize financial management activities and improve financial security efficiency

The computer has replaced the state of traditional manual financial management, but based on the irregularity of the management system, it has not effectively compensated for the financial management problems under the human factor. Therefore, the traditional financial management mechanism of the military has been unable to build high-efficiency financial security requirements, and the lagging information state cannot constitute effective management. Only after the financial information management and construction of the military can be truly realized can promote the standardization, scientization and institutionalization of the military financial management, can truly reduce the interference caused by human factors on financial management work and improve the efficiency of financial security, thus achieving each The effective implementation and supervision of the financial management system can fully reflect the positive role of financial management in army building.

3. Some Measures to Strengthen the Informatization of Financial Management of Our Army under the New Situation

Financial management informatization is a complex system composed of multiple systems. The system involves all aspects, including the operation process, organizational structure, assessment criteria, assessment procedures, and changes in the way of leadership. It also can be said that military financial management informatization construction is the transformation and innovation of people, finances, and things in management concepts, mechanisms, information applications, and working methods.

3.1 Establish a sound information security system

Establishing a sound financial information management system must introduce relevant laws and regulations to provide a safe operating environment for the military accounting information network, and provide a legal basis for the handling of violations, personnel or units. The construction of military financial information needs to first formulate financial processes. Information construction is the foundation for establishing financial information management system. It is an important part of financial informatization. The duties and internal management system of our military's financial personnel are determined according to the business process of military accounting. After the military financial informatization, it is necessary to make corresponding adjustments to the traditional accounting organization. According to the characteristics of the military financial information management, the theoretical system is established and entered into our military financial network system, and the implementation scope of financial informatization is expanded. Reengineering and reorganizing to change the original boundaries between work units. Make the work of the finance department and the work of the

business department work together, and give full play to the supervision and management functions of the finance department. Close collaboration enables each link of the military's grassroots financial network to fully play its role, so that records, aggregations, audits, etc. work in tandem with the work of other organizational units, and can discuss and discuss issues with various departments to form a shared accounting. The information system enables accounting information resources to be fully shared, relying on more accurate, more effective, and more applicable statistical information to improve work efficiency and ultimately achieve the overall goal of financial management informatization.

3.2 Strengthening the construction of informatization talents

Strengthen the business level and thinking of information management personnel and improve the overall quality. In the process of continuous advancement of military financial management informatization, financial personnel must have the corresponding level of professional knowledge and be proficient in the practice. Therefore, the Chinese military has fully utilized the existing conditions to strengthen the construction of the talent team, established an employment mechanism that matches the current military financial management information construction, clarified development goals and long-term development concepts, and made long-term planning and serious organization in talent construction. Focus on ideological education, strengthen comprehensive ability, cultivate awareness of innovation, and constantly improve the training mechanism for talents. In addition, it is necessary to combine the actual financial business situation of the military, information construction requirements, job setup, etc. to properly arrange the financial information management personnel and make overall considerations to meet the needs of the military financial management information construction under the new situation.

3.3 Create an information network and platform

Establish a computer information network system between various departments within the military, effectively link all departments and various businesses, and make the accounting work become a traditional written information desktop processing environment to the data transmission and data sharing between the internet platforms. The planning, collection, organization and construction of various financial information resources are carried out simultaneously, and the construction of the database is strengthened. The development of financial management software is the primary task of improving the construction of financial information. The existing subsystem problems have seriously restricted the comprehensive promotion of information construction. The problem of uneven development, wide gaps and wide isolation in the subsystems has brought resistance to the development of information integration. Therefore, we must accelerate the software R&D work and improve the functions of the management software. The specific contents are as follows:

(1) Smooth and stable information transmission between subsystems can be realized, and information sharing between subsystems can be realized, which can eliminate the problem of inconsistent information in essence, and strengthen the internal control of financial management; financial management personnel can be based on network Platform, timely release of relevant information. The system has the identification function of user identity, granting different permissions to different access users; building information standardization, especially in unit and subject information standards, can realize the uniqueness of coding information, thereby ensuring the unification of business software and code; The information processing of the interface is standardized, and the financial data of each unit is unique.

(2) The reform of the budget preparation system, and update the business software for the needs of reform, to achieve the pertinence and practicality of the software functions; under the “finance inquiry system”, it is possible to inquire about the expenditures of various departments and strengthen the effectiveness of financial management and management.

(3) Each subsystem should have the function of transmitting and receiving reports, and update the financial system in time.

(4) Established a technical team responsible for the functional development of subsystems, as well as technical support and system maintenance.

4. Conclusion

Under the new situation, the financial management informatization of the military has become more and more important, especially the reform of the financial management system, the innovation of construction technology, and the construction of a talent team. These are new requirements and new challenges. For our military, it is necessary to clarify the current status of the military financial management information construction, actively explore, increase the construction of financial management information, continuously improve the system construction and financial network system, and effectively implement the management mechanism reform and technological innovation. The training of talents and the development of our military's informatization construction will be gradually improved, and the demand for the modernization of the military.

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