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Analysis on the Combination of Financial Management and Asset Management in Colleges and Universities from the Perspective of Internal Control

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Abstract: With the continuous development of society, the importance of the construction of colleges and universities is increasing. Financial Management and asset management are highly valued by colleges and universities. As an important place to cultivate students' professional ability and to transfer talents to the society, the combination of financial management and asset management plays a key role in the construction of colleges and universities. Based on this, this paper focuses on the analysis of the combination of financial management and asset management from the perspective of internal control in order to better integrate financial management and asset management.

Keywords: Internal Control Perspective; University; Financial Management; Asset management; Combination analysis

Foreword

Under the New Era background, each university has the remarkable development effect in the education work, but in the university's development process, the university's asset has been expanded in the certain degree. However, it brings some difficulties to the asset management as well as the expansion of the asset management in colleges and universities. From the aspect of financial management, it plays an important role in the asset management of colleges and universities, and it is also an indispensable part in the asset management of colleges and universities, colleges and universities must constantly promote their own management work, and the key way to promote the management work is to promote the combination of financial management and asset management in colleges and universities. Only in this way can we better promote the development of college education work, therefore, how to better promote the financial management and asset management, and explore effective strategies, is the primary work of colleges and universities.

1. Summary of financial management and asset management in colleges and universities

Higher Education has a key influence that can not be ignored in China's education system, and it is also one of its important components. In recent years, various universities have been expanded to a certain extent, and the scale of development can also be significantly expanded, and to promote their own education work has a key impact, but at the same time, the rapid development of the university management work to bring heavy pressure. Therefore, promoting the combination of financial management and asset management has become an important task for colleges and universities at this stage.

From the aspect of financial management, colleges and universities need to make use of the limited educational cost to maximize the educational effect, so financial management plays a key role in intervening and controlling the educational cost. In the process of the actual management of colleges and universities, we should not only pay attention to the problems of education cost and education expense, but also pay attention to the problems of education expense. Therefore, with the expansion of the scale of colleges and universities, the problems in financial management have gradually begun to become obvious, and the difficulty of management has also increased. Therefore, colleges and universities must take their own actual situation as the foundation, after analyzing the problems existing in the management work, thus obtains the scientific and reasonable management strategy, in order to better play the financial management in the university education in the important role.

From the aspect of asset management, if colleges and universities want to carry out education work better, they must manage, utilize, plan, deal with and coordinate their own assets, as a result, it brings a certain degree of difficulty to the university's asset management work, and has a negative impact on the development and expansion of the university's education work and scale. Therefore, how to carry out the asset management work in a more scientific and reasonable way, and then effectively promote the university education work, then becomes the university important work content.

2. The significance of the combination of financial management and asset management in colleges and universities from the perspective of internal control

Under the background of the new era, influenced by the thinking of internal control management, colleges and universities pay more attention to the combination of financial management and asset management, better promote the development of financial management and asset management, and effectively promote the development of higher education.

From the point of view of the combination of financial management and asset management in colleges and universities, its key significance mainly manifests in three aspects: the first aspect is that it can effectively optimize and perfect the allocation of resources in colleges and universities, it can not only play the role of financial management and management in the management of colleges and universities, that is, integrate the income and expenditure of funds in colleges and universities, but also take this as the basis and combine the actual conditions of colleges and universities, the significance of carrying out the optimization of the allocation of university resources lies in the effective improvement of the utilization rate of university assets. The second aspect is that it can effectively improve the internal management and control ability of universities, the internal control ability puts forward the more strict work request to each university, and becomes in the university internal control the irreplaceable important component, therefore unifies the financial management and the asset management to become the most important. From the perspective of Work Quality, the quality of work obtained by carrying out the work of financial management and the work of asset management is lower than that of combining financial management with asset management, the combination of financial management and asset management can better coordinate and utilize the resources owned by colleges and universities, and make the two play a complementary role, that is, it can effectively strengthen the management of the educational cost of colleges and universities. Since the phenomenon of the waste of educational cost exists widely among colleges and universities, how to save the educational cost and better play the role of the educational cost, it becomes a problem that colleges and universities must pay close attention to. Fundamentally speaking, the educational cost of colleges and universities plays a decisive role in the quality of the educational work of colleges and universities. Therefore, if colleges and universities want to promote the development of educational work, they must scientifically and reasonably control the utilization of educational cost, and enable it to exchange for the maximum educational effect, thus reducing the educational cost waste this phenomenon.

3. Problems in the combination of financial management and asset management in colleges and universities from the perspective of internal control

3.1 Colleges and universities lack of attention, there are problems in the management system

At the present stage, in the practice of combining financial management with asset management in colleges and universities, most of the university managers have paid insufficient attention to the combination of financial management with asset management, and compared with asset management, it is more focused on financial management. This management concept directly affects the Coordination of university assets, as a result, the asset allocation strategy is not scientific and reasonable enough, the use of assets is not appropriate and balanced enough, and in the face of the above-mentioned situation, the financial management departments can not play their own functions well, it also intervenes and guides the asset management, so that the work efficiency and work quality of the asset management in colleges and universities are out of line with the actual situation of the asset in colleges and universities, which has a very negative impact on the quality of the educational work in colleges and universities.

3.2 The mechanism system is not perfect, the management behavior is not standard

In the process of promoting the practical work of financial management and asset management in colleges and universities, whether from the aspect of financial management or from the aspect of asset management, if colleges and universities want to better guarantee the quality of the work of management, needs to rely on the complete management mechanism system, then better standard its management behavior.

However, according to the actual work of the management of colleges and universities at the present stage, there is a general phenomenon of imperfect management mechanism system, and in the process of building the management mechanism system, there is a lack of reasonable planning and scientific planning, when colleges and universities find problems and solve them, instead of warning in advance, they avoid the problems by intervening in advance, so that the financial management and Asset Management Work of colleges and universities have a very adverse impact^[1].

3.3 Lack of effective management, insufficient communication between the two sides

From the point of view of the internal core content of colleges and universities, financial management and asset management are the important parts of them, and they need to be supported by good supervision in the practice, in order to better foster the management of the monitoring capacity, and strengthen their sense of responsibility.

However, at this stage, there is a general lack of supervision and management personnel in colleges and universities, so that there is no timely communication between the financial management departments and the asset management departments of colleges and universities, and the problems are discussed and analyzed, therefore, the function of financial management and asset management can not be brought into full play effectively, which has obvious obstruction to the development of university management.

4. Conclusion

To sum up, if colleges and universities want to better complete the combination of financial management and asset management from the perspective of internal control, they must pay more attention to the combination of financial management and asset management, change the management concept, and constantly improve the management mechanism system, in order to promote the combination and coordinated development of financial management and asset management in colleges and universities, it is also necessary for colleges and universities to establish a comprehensive information management system so as to promote information sharing between financial management and asset management in colleges and universities, so that colleges and universities under the perspective of internal control to effectively promote the combination of financial management and asset management.

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