

## Research on management of innovation and scientific accounting files in Colleges and Universities

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**ABSTRACT**—Accounting archives management is first carried out in developed countries and regions, how to do a good job with the international standards implementation of modern management, this is we engaged in education management workers are generally concerned about the issue of colleges and universities. How to do the accounting archives management, we should study and discussion from the following five aspects.

**Keywords**—Colleges universities, Accounting, Archives, Scientific, Administration

### I. THE SCOPE OF ACCOUNTING ARCHIVES MANAGEMENT

The range of accounting archives management refers to the accounting vouchers, accounting books, accounting statements and other accounting data. Other accounting data belongs to economic business category, and closely related to accounting, accounting supervision, the relevant data from the accounting department is responsible for handling. Such as: economic contract, financial data statistics, financial inventory summary information, funds approved quota data, accounting records transferred custody of accounting archives, inventory, inventory accounting archives destruction etc.. Accounting computerized accounting data, program files stored on magnetic media unit and other accounting data shall be regarded as the accounting archives management together.

### II. THE ACCOUNTING ARCHIVES MANAGEMENT

#### A. *Must strengthen the leadership over the work of the accounting archives management*

The increase of legal regulations and related policies of the propaganda system of accounting. Earnestly organize the study of "rules" about the financial records management, standardize the management of accounting archives, the standardized, institutionalized track, ensure that the school's accounting information is true, complete specification and the human factors, down to the bottom, so as to improve the quality of accounting archives.

The establishment of long-term mechanism for supervision appraisal of university leadership of law, and constantly improve the overall level of accounting archives management. As to the relationship between college and university leaders should accounting

archives management deeply researched and discussed. Because the accounting archives work is one of the important basic work of the school, and also is an important sign to measure the school education quality and management level, to the leadership and management to strengthen the work of the accounting records, and mentioned schedule to catch, but also into the school's plans and planning, into the management system and the annual evaluation, assessment assessment content.

#### B. *Establish and perfect the accounting archives management system, improve the management method*

Improving the archives management system of accounting, to construct and perfect the system of rules and regulations, the accounting archives management as follows: "accounting archives staff duties", "Filing filing system", "custody of accounting archives system", "accounting archives secrecy system", "accounting file transfer, destruction system", "accounting archives check system", the system as a standard accounting archives collection, collation, archiving, preservation, utilization of various working procedures, the accounting archives management work of rule-based.

To establish and improve rules and regulations to ensure the originality, authenticity and integrity of accounting archives, in order to meet the needs of the new situation, only the system sound, it follows, resort to deceit person would have scruples, thus ensuring the quality of accounting information.

In order to grasp the characteristics and rules of accounting archives management in Colleges and universities, continuous research and exploration, innovation, improve the method of accounting archives management, and learn from the mature experience of accounting archives management of colleges and universities, the management of accounting archives comprehensive information, to enhance the management level.

#### C. *Must have the knowledge structure diversification, improve the management level*

Accounting archives management consciousness of leadership enhances the accounting archives management regulations, establish and perfect the system, and

equipped with modern management talent is the key.

Along with the continuous development of education, the accounting archives management personnel must have the qualification certificate, and the certificate, must continue to improve the accounting archives management personnel's business level through professional training of all kinds, and urge them to constantly update their knowledge, accounting personnel rotation system, to prevent the accounting personnel Xunsi fraud phenomenon.

The accounting archives management personnel must follow situation, study hard, handle very skillfully to interpret laws and regulations, policy system, knowledge structure diversification, is not only a rich business knowledge and management expertise "compound".

should link theory with practice, to prepare a series of convenient use query services, as follows: one is the establishment of archives retrieval, compilation files directory, the directory number cited, special directory, directory, file retrieval tools, index; two is retrieved using computer, ensure the rapid and accurate regulation, improve the efficiency of financial records management; three is the establishment of financial records account statistics, such as financial records, documents summary register register, financial records, financial records transferred amount accounts list; four is the construction of accounting archives numbered separately stored, and all of the construction contract, agreement and other information as the original documents, filed together; five is the analysis of economic development using the data of basic data in a variety of financial characteristics, problems, financial operation, research on preventive measures, to the school.

Can scientifically classified, according to the management standard finishing, cataloging filing, enable it to have the sense of the times, including the information consciousness, market consciousness, the modern consciousness, law consciousness, do an outstanding management talent. In recent years, financial archives personnel school every year to participate in the training of financial professional and professional archives, improve business ability, theory with practice, the school twenty years of accounting archives according to the regulations for standard handed over to the school archives management institutions, and obtained the archives department.

#### ***D. The establishment of long-term planning, actively seek funds***

To strengthen the accounting records of the hardware and software construction, actively seek funding, try various devices to gradually solve the accounting archives management necessary basic equipment, equipped with computers, printers, scanners, copiers and other modern office equipment and air conditioning machine, cutting

machine, binding machine, archives counters, through the computer in time of financial records for data storage. Strengthen the management of accounting archives, access to convenient, use of favorable information to provide the most realistic data to all the teachers and students, so as to ensure the safety of the archives complete.

#### ***E. The "accounting archives management innovation" into the school's accounting work***

The accounting archives management personnel should have the sense of innovation, with advanced management ideas to improve the management of accounting archives, archives and adapt to changes brought by environment, achieve conscientiously abide by the accounting archives management system, pay great attention to safety management of accounting files, make full use of the accounting archives information resources.

The accounting archives management is carried out in the world industry of developed countries and regions, how to conform with international implementation of modern management, development and innovation of accounting archives management, strictly abide by the provisions of the state, be standardized management, in form, the accounting archives, preservation, archiving process to establish quality assurance system, and the accounting archives complete, accurate and system as the focus of the work, the implementation of regular inspection and supervision on accounting archives archiving process.

In the advanced technological means to strengthen the management of accounting archives at the same time, conscientiously study and learn from the advanced experience of other industries, such as: the management of accounting file application of micro technology, digital imaging technology, to realize the technology innovation of college accounting archives management.

to actively adjust the accounting archives management system, with a centralized management of archives, establish a sound management system and management network, establish the accounting archives management responsibility system, strengthening the legal responsibility, strengthening macro management. In the new economic situation, financial management in Colleges and universities are faced with new challenges. Development needs to adapt to the new situation, the financial management in Colleges and universities should be perfected in the innovation and adjustment. In the comprehensive application of modern information technology, the management and the management of accounting files will change with the change of relative deep.

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