

# Research on the Management of University Scientific Research Funds from the Perspective of Management Accounting

Li Xie

Hubei Engineering university, Xiaogan 432000, China.

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**Abstract:** As the country and all walks of life increase the investment in scientific research activities in colleges and universities, the scale of scientific research funds in colleges and universities increases rapidly, which puts forward higher requirements for the management of scientific research funds in colleges and universities. The author aims at perfecting the management system of scientific research funds in colleges and universities, strengthening information communication of scientific research departments, establishing scientific research information management platform, strengthening internal control and supervision, and preventing financial risks, Research on the management of scientific research funds in colleges and universities, improve the management efficiency of scientific research funds in colleges and universities, and provide effective advice for the management of scientific research funds in colleges and universities.

**Keywords:** Management Accounting; University Scientific Research Funds; Management Risk Prevention and Control

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## 1. Introduction

With the development of social economy, our country's GNP grows steadily. China has entered a new era in which high-quality development is the mainstream, and scientific and technological innovation is driving social progress. According to the data of the National Bureau of Statistics, according to the preliminary calculation results, in 2021, China's total R&D investment in research and experimental development reached 2,786.4 billion yuan, an increase of 14.2% over the previous year, and the growth rate was 4.0 percentage points faster than the previous year, continuing the double-digit growth trend since the 13th Five-Year Plan. All sectors of society have also actively invested a large amount of funds to carry out scientific and technological innovation in colleges and universities. The risk of scientific research funds management in colleges and universities is becoming more and more serious, which brings new challenges to the management of scientific research funds in colleges and universities. Therefore, under the background of management accounting, it is of great significance to study the management of scientific research funds in colleges and universities.

## 2. Problems existing in the management of scientific research funds in universities

### 2.1 Imperfect management system of scientific research funds

Under the premise of relevant national scientific research financial laws and regulations, the scientific research funding management system formulated by universities and colleges according to their own conditions is not clear and specific in terms of responsibilities and powers of scientific research participating departments, which is easy to lead to multiple management, mutual buck-passing and low efficiency of scientific research funding management. In the actual reimbursement process of scientific research funds, there are sometimes "policies at the top and countermeasures at the bottom", such as false invoices, the use of student labor fees and other violations of the scientific research funds. The reward and punishment mechanisms in the management of scientific research funds need to be optimized and improved. Research performance reward is not implemented, affecting the enthusiasm of researchers; The punishment for violation is not enough, the risk of scientific research projects increases, and the efficiency of scientific research funds is greatly reduced. The quantity and quality of scientific research fund management personnel need to be improved, and the system is insufficient, which seriously

restricts the development of scientific research fund management in colleges and universities. Imperfect system construction, lack of constraints, easy to cause financial risks, adverse to the healthy long-term development of colleges and universities.

## **2.2 The management and supervision of scientific research funds is not scientific enough, and the risk prevention and control mechanism is not sound**

The restatement of scientific research projects and the light budgeting cause that the budget of scientific research projects is not consistent with the actual scientific research activities, and part of the budget is far more than the actual research and development needs. The budget preparation of scientific researchers is subjective or false, which leads to the insufficient binding force of the budget of scientific research funds and is not conducive to the management of scientific research funds. Research expenditure risk prevention and control is not sound. In colleges and universities, researchers can have more than one research fund project according to their research ability, and the project leader takes the main responsibility for the use of the research fund. Large capital expenditure signature audit, may become a mere formality, financial risks often occur. Inadequate monitoring of the implementation of scientific research projects. Throughout the life cycle of scientific research projects, "attach importance to allocation, quantity, and neglect evaluation and quality", resulting in the waste of scientific research funds and affecting the quality and progress of scientific research projects.

## **3. Measures to strengthen the management of scientific research funds in colleges and universities**

### **3.1 Improve the management system of scientific research funds in universities**

In order to effectively improve the management level and service level of scientific research funds in colleges and universities, the management of scientific research funds should first improve and optimize the management system of scientific research funds in colleges and universities. The management accounting tools and ideas are integrated with the management system of scientific research funds in colleges and universities. According to the actual situation of colleges and universities, the forward-looking and operable management system of scientific research funds is innovated. Aiming at the development strategy of colleges and universities, the scientific and effective management strategies of scientific research funds are formulated so as to improve the management level of scientific research funds. In terms of the management of scientific research funds, it should cover all aspects of scientific research in colleges and universities, clarify the responsibilities and powers of all departments, and comprehensively regulate the control of scientific research funds on the whole. New system integrating the content of scientific research funds management, monitoring projections for scientific research and economic activity, build reasonable quantitative indicators, strengthen innovation system constraints, give full play to the scientific research management system functions, implementation of objective cost control, scientific management control college scientific research funds, reduce financial risk, and provide decision-making for the future scientific research funds management work.

### **3.2 Strengthen information communication between scientific research departments and establish a scientific research information management platform**

Scientific research funds management departments should strengthen horizontal communication, share information and knowledge, and establish a scientific research information management platform. According to the development trend of scientific research project management, colleges and universities should establish a fast and efficient scientific research project management structure, and implement a two-layer management structure: scientific research management committee

under the leadership of the president, middle-level units participating in scientific research projects, and this organizational structure will manage all the funds of scientific research projects in colleges and universities. Specific suggestions: 1. The Scientific research Management Committee shall be fully responsible for the management of scientific research funds. Second, each middle-level unit should set up scientific research fund management specialists. For example, the Finance Department should set up positions dedicated to the management of scientific research project funds, and the research project group should set up scientific research assistants, and regularly organize such personnel to train and learn relevant knowledge of scientific research fund management. The establishment of research assistants frees researchers to concentrate more on their research activities. Third, the scientific research department, as the leading unit, regularly organizes the middle-level units involved in the management of scientific research projects to hold regular scientific research fund management meetings, close communication and coordination, solve the practical problems encountered in the process of scientific research project management, and improve the efficiency of scientific research fund management.

### **3.3 Strengthen internal control and supervision to prevent financial risks**

It is an important link in the management of scientific research funds in colleges and universities, strengthening the internal control and supervision of scientific research funds management, reducing and preventing financial risks. From the perspective of management accounting, colleges and universities can strengthen supervision from the following aspects. First, the budget control of scientific research funds. Researchers attach great importance to the budgeting of research projects and apply zero-based budgeting strictly in accordance with the actual needs of research projects. During the implementation of scientific research projects, expenditure shall be prepared strictly in accordance with the budget. If the external environment of a scientific research project changes and the budget really needs to be changed, the application for change shall be submitted according to the procedures of the management system of scientific research funds and the budget shall be changed in a timely manner. Implement scientific research budget supervision and control, ensure that in the final accounts audit link, strictly control the over budget and no budget expenditure. Second, scientific research funds management strictly implements expenditure examination and approval procedures. Incompatible post separation, mutual restriction. In particular, the expenditure of major scientific research projects and major funds must be jointly decided or signed. Third, strengthen the supervision of rewards and punishments for scientific research performance. According to the categories of scientific research projects, colleges and universities formulate a scientific performance evaluation system for the whole process of scientific research projects, covering the whole life cycle of scientific research projects. The indicators are not single, and the qualitative and quantitative indicators are combined.

## **4. Conclusion**

Under the background of management accounting, the improvement of the management level of scientific research funds adds bricks to the rapid and healthy development of colleges and universities. Mutual integration of management accounting and scientific research funds management system, optimization and improvement of university scientific research funds management system, To strengthen the supervision and control of the management budget, performance and life cycle of scientific research projects, improve the efficiency of the use of scientific research funds in colleges and universities, and make modest contributions to the development of national scientific research.

## **References**

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