Discussion on the Reform of Rural Accounting Management System in China under the Background of Rural Revitalization

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Abstract: Under the background of rural revitalization strategy, reforming rural accounting management system based on the current situation of rural economic activities is an important measure to ensure the sustainable development of rural economy. Based on the background of rural revitalization, this thesis discusses the problems, innovative ideas and reform paths in the reform of rural accounting management system in China, in order to do a good job in financial security for the in-depth implementation of rural revitalization strategy.

Keywords: Rural revitalization; Rural accounting management system; Reform

1. Introduction

The accounting management system in rural economic development belongs to the security system. Since the implementation of the household contract responsibility system, China’s rural accounting management is mainly based on the "village finance and village management" model. However, with change of the economic situation and the introduction of the rural revitalization strategy, there have many problems such as excessive human intervention, inadequate implementation of the financial system and formalization of the management process under the accounting management model with separate accounts and independent accounting, which weakened the accounting management function. It can be seen that in order to revitalize the countryside, China’s rural accounting management system needs to be innovated urgently, making every effort to make up for the shortcomings of the traditional rural accounting management model and speeding up the pace of rural economic construction and development.

2. Problems in the reform of China’s rural accounting management system

At present, the reform of rural accounting management system is influenced by regional economic conditions, policy conditions and system construction, among which there are many problems, which summarized as follows:

2.1 Rural accounting system is not perfect

The perfect accounting system is the foundation in the progress of accounting management. Under the background of rural revitalization strategy, the activity of rural economic activities has increased various economic expenditures have increased. However, at present, the backward system is still used rural accounting management in China, and the old system that has not been perfected and updated not meet the needs of current rural accounting management, such as the inapplicability of general accounts and the lack of detailed secondary accounts. In addition, the problems of rural financial and expenditure confusion and poor management of collective funds are also prominent, and the control system has obvious defects.

2.2 The quality of rural accounting personnel is not high

The shortage and low quality of rural accounting management personnel have not been properly solved, so we should pay close attention to personnel training in the system reform. For example, rural accountants are on the high side. On the one hand, they have accumulated rich practical experience in
resident accounting work; on the other hand, they have low academic qualifications, insufficient understanding of the new system and regulations, insufficient accounting information technology skills and lack of learning ability, and are used to following the traditional accounting management model [1]. However, the township government pays attention to professional training in talent training, but not to professional ethics training, which is an important cause of the lack of professional literacy of employees.

2.3 Rural accounting management methods behind

Under the background of rural revitalization, the rural economic situation changes rapidly, the industrial structure presents a diversified development trend, the demand for accounting management increases, the requirements are improved, and the work pressure of employees is heavier, so it needs the assistance of modern management tools such as accounting management information system and financial management software. However, China’s rural information infrastructure needs to be improved. Although some rural areas have built accounting management information systems, there is no supporting training system, which leads to the lack of systematic operation ability of employees.

2.4 Rural accounting management model is single

Limited by the construction level of rural grass-roots organizations, the implementation of the “village account and village management” model in rural accounting management in China is blocked. In addition, the situation that rural accounting in China is managed by higher financial departments and cross-management by township management stations still exists. In addition, the innovation of rural accounting management mode is insufficient, and the unchanging management mode is not conducive to employees to perform rural accounting management functions.

3. Innovative ideas of rural accounting management system reform

On the basis of reflection and analysis of problems, we should further combine the strategic background of rural revitalization with the requirements of new rural construction, clarify the reform ideas of rural accounting management system and reflect the innovative perspective.

3.1 Democratization of management

The “five basic requirements” of building a new socialist countryside include management democracy. Democratization of management requires villagers to have a high degree of autonomy. Therefore, in the reform of rural accounting management system, villagers’ rights of self-management, self-supervision and self-service should be guaranteed, and they should participate in and supervise the accounting management process. What’s more, we should take management democratization as an important direction of rural accounting management system reform and improve financial management transparency and activate villagers’ participation consciousness.

3.2 Accounting disclosure

We are supposed to ensure that villagers know the village-level accounting situation, and we should also do a good job in accounting disclosure under the premise that the form of accounting disclosure keeps pace with the times, such as using bulletin boards and broadcasts flexibly to make accounting disclosure on a regular basis, establishing the person responsible for disclosure, and publicizing financial details to let villagers know the flow of each income and expenditure. At the same time, smartphones have been widely used in rural areas, and the coverage rate of home networks is high. Therefore, village-level accounting details can also be made public on the online platform, providing convenience for villagers’ supervision and management. The disclosure of accounts can enhance the villagers’ awareness of financial supervision and prevent the problems of personnel corruption and illegal misappropriation of funds.

3.3 Management informatization

Under the background of information age, accounting informatization is the inevitable trend of the development of accounting industry. With the strengthening of accounting management
informatization construction, the level of accounting management informatization in rural areas of China has improved. However, due to the problem of inadequate information infrastructure construction and the lack of information literacy of employees, the current rural accounting management informatization construction work is not satisfactory. Therefore, we are required to make full use of the opportunity of rural accounting management system reform. On the one hand, we should speed up the improvement of information facilities and promote the construction of “every village” project. On the other hand, students should pay attention to the training of employees and improve their information literacy. In addition, relying on the rural accounting management informatization construction project, more convenience service projects will be built, such as setting up village-level self-service terminals for accounting processing and inquiry.

3.4 Cost-effectiveness

In the reform of rural accounting management system, cost control and efficiency improvement should be balanced, which is one of the key points of this reform work [2]. Accelerate the transformation of accounting management mode from “heteronomy” to “autonomy”, simplify village-level accounting processing flow and management organization, reduce the working pressure of employees, reasonably reduce expenses, and accelerate the return of accounting management power. Based on this, in the reform of rural accounting management system, towns and villages should adopt appropriate measures to reduce costs and increase efficiency.

3.5 Management checks and balances

Management checks and balances are to form a benign relationship of mutual restraint and mutual supervision among village departments and related personnel, to ensure the effectiveness of democratic management under power constraints and to avoid damage to collective interests.

4. Reform path of rural accounting management system under the background of rural revitalization

The construction and operation of rural accounting management system is closely related to rural economic development, and the reform of accounting management system is a systematic and long-term work. In view of a series of problems in rural accounting management in China at this stage, such as imperfect system, inadequate supervision and shortage of talents, it is obvious that the reform of rural accounting management system should take multiple measures simultaneously under the background of rural revitalization, and promote the reform of management system from the aspects of system, management and talents to create favorable conditions for the implementation of rural revitalization strategy [3].

4.1 Improve the accounting system and enhance internal control ability

Under the background of environmental accounting theory guidance, the influence of rural industrial integration trend and the transformation of economic structure, it is necessary to actively improve, supplement and adjust the current “Accounting System of Village Collective Economic Organizations” in the reform of rural accounting management system, further refine the first-level and second-level accounting subjects, classify and manage related subjects of different businesses, and explain the requirements and methods of accounting treatment. For example, in the construction of the “Four Good” rural road project in a village, the construction funds are earmarked, the management and accounting of special accounts are implemented, and the first-level subject of “escrow highway construction funds” is added to the accounting system, in which important information such as income and expenditure and savings of special construction funds are recorded, and the first-level subject consists of two-level subjects, such as “industrial highway construction funds” and “financial special highway construction funds” [4]. After the completion of the task of accounting system construction, it is necessary to improve the internal control system from the perspective of improving internal control, realize the goal of whole process and whole cycle management, and focus on prevention, control and supervision in the three stages before, during and after the event. Among them, the key point of pre-prevention lies in counting and liquidating collective assets according to the financial budget and final accounts system and asset management system, preventing and controlling financial risks and ensuring that financial expenditure does not exceed budget; The key point of control in the event is to
promote the transparency and standardization of financial management according to advanced management system, financial approval and openness system; Post supervision focuses on promoting the organic integration of direct audit and third-party audit of township management stations according to the financial audit system and accountability system, and finally establishes a rural accounting management guarantee system combining internal audit and external audit.

4.2 Pay attention to personnel training and improve management level

Doing a good job of top-level design is the basis of deepening the reform of rural accounting management system, but the construction of talent team is also a key link, and it is very important to build a high-quality rural accounting management talent team at present. It is required to make full use of the opportunity of rural revitalization strategy to carry out targeted and diversified training activities for rural accountants, and comprehensively improve their professional ability and professional ethics, so that they can adapt to the working environment of rural accounting management under the background of rural revitalization.

First of all, it is suggested to reform the system of selecting and hiring rural accounting professionals and the training system, meanwhile, improving the entry threshold of post talents, giving priority to rural college students majoring in accounting and encouraging them to participate in the construction of their hometown are also necessary.

Secondly, pre-job training should be carried out to guide the career planning, lead the professional growth of talents, focus on financial, accounting, auditing, legal and other fields, enrich the training content, clarify the professional ethics of employees, publicize the correct professional concept, and provide intellectual support for the reform of rural accounting management system.

Finally, in order to reduce the brain drain rate and enhance the attractiveness of jobs, it is necessary to continuously improve the rural accounting salary system, strengthen wage management, bonus and welfare management, and flexibly set up welfare subsidy policies according to local conditions. It is important to encourage on-the-job accountants to take the initiative to improve themselves and make full use of their spare time to obtain qualification certificates. Moreover, linking the salary of post personnel with their academic qualifications, professional titles and working years so as to activate the work enthusiasm of post personnel with an flexible and humanized salary system are also of great significance. In addition, we should attach importance to encouraging rural accounting practitioners to exchange experiences with each other, trying to implement the rotation system, exercising the resilience and innovative work ability of rural accounting practitioners, and promoting the all-round development of post talents.

4.3 Information construction to achieve innovative management

Accounting informatization is the inevitable trend of the development of accounting industry. The deep integration of emerging technologies such as big data, cloud computing and artificial intelligence with accounting management can greatly reduce the work pressure of practitioners, improve the effectiveness of management, truly reduce costs and improve efficiency, solve the problem of insufficient number of rural accounting talents, promote the refinement of accounting management, make the accounting process transparent and accurate, and reduce the interference of human factors. It can make full use of a series of supporting policies and favorable conditions under the background of rural revitalization. It can also improve information infrastructure and develop accounting software. Accordingly, it can further improve the quality of accounting training, promote the introduction and application of data security technology, and accelerate the pace of informationization and modernization of rural accounting management system.

Local governments should deeply understand the significance of accounting management informatization, allocate funds, provide technical support, and help village collective economic organizations or agency services to build and use accounting management informatization systems as soon as possible. At the same time, around the village financial management, accounting decision-making, information disclosure and other management needs to develop and use professional management software, organize rural accountants to participate in software operation training activities. After the accounting management information system is officially put into use, do a good job in data security management, make full use of computer encryption technology, and regularly maintain the system to avoid the loss and disclosure of financial data.
4.4 Do it according to local conditions and choose management mode flexibly

“Suiting measures to local conditions” in rural accounting management specifically refers to flexibly choosing management mode from the actual situation of each village to ensure clear objectives and appropriate methods in accounting management. For example, in areas with abundant resources, relatively high level of economic development, good financial revenue and expenditure, and good quality of accountants, the management mode of “village account and village management” can be implemented. Villagers can democratically select accountants, but they are required to exclude members of the two village committees and their relatives, and strictly guard against the problem of “dark under the lamp”; In areas with relatively remote geographical location, low level of economic development, poor financial revenue and expenditure and insufficient quality of accountants, village-level accounting agency system or appointment system can be implemented.

By choosing the management system flexibly according to the actual situation in the region, we can basically guarantee the quality of financial management, ensure that accountants can be competent for their posts, avoid interest disputes and ensure the safety of collective assets. At the same time, we still should pay attention to the implementation of separate accounting system and take the village committee, the village collective economic organizations as two main bodies. What’s more, we can respectively refer to the accounting system of public institutions and enterprise accounting system for accounting.

5. Conclusion

Rural revitalization strategy is committed to promoting the comprehensive development of politics, economy, society and ecology in rural areas. At present, China’s rural revitalization work has made progress in stages, and it also puts forward new requirements for rural accounting management. The reform of rural accounting management system aims to explore a set of management system that meets the needs of rural accounting management in China under the current environment, get rid of the disadvantages of traditional accounting management system and lay the foundation for rural economic development.

Judging from the actual situation of the current operation of rural accounting management system in China, problems such as imperfect accounting system, low quality of post personnel and backward accounting management methods still exist, which hinder the further promotion of rural revitalization strategy. In this regard, we are required to combine the new environment, make full use of favorable opportunities, improve many problems existing in rural accounting management, enhance internal control ability, consolidate the accounting talent team, enhance the level of accounting management informationization, and reform the rural accounting management system in an orderly manner.

References