

Standardization Construction of Accounting Basic Work in Agricultural Scientific Research Institutions

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Abstract: Basic accounting work refers to a series of basic and basic work in which the unit or department sets up accounting institutions according to the requirements of accounting and supervision, has financial personnel, carries out accounting accounting, implements accounting supervision, predicts the economic situation, participates in business decision-making and evaluates economic responsibility. Basic accounting work is the core of accounting work, which is a general term for accounting and accounting management. As the current state attaches great importance to and supports the construction of various talents in local agricultural scientific research institutions, the capital investment in agricultural scientific research institutions is increasing, and the rational use of funds is promoted. Therefore, it is particularly important to strengthen the standardization construction of accounting basic work in agricultural scientific research institutions. This paper mainly explores the problems existing in the basic work of financial accounting in agricultural scientific research institutions, and then proposes solutions

1. Introduction

Agriculture is the foundation of the national economy and the foundation of economic development. Issues concerning agriculture, rural areas and farmers have always had a bearing on the overall development of the cause of country. Since 2004, China has continued to pay attention to issues concerning agriculture, rural areas and farmers. At the same time, China has shifted its focus to comprehensively promoting rural revitalization, accelerating the modernization of agriculture and rural areas, increasing support for the agricultural industry, and increasing funding for agricultural research. Nowadays, the project funds of agricultural research institutions are increasing, the income channels are more diversified, and the proportion of income from horizontal projects and technical services is increasing. The amount of project funds continues to increase, the source of funds is more abundant, which puts forward higher requirements for the accounting basic work of each unit, but also requires more standardization and standardization.

2. Present Situation of Basic Accounting Work in Agricultural Scientific Research Institutions

Along with our country gradually accelerating the process of agricultural and rural

modernization, agricultural capital investment is increasing, agricultural scientific research institutions present a good trend of healthy development, the corresponding financial management also closely follow the pace, the relevant financial management system is increasingly perfect. [1,2] At present, in addition to fund accounting, the financial management of agricultural scientific research institutions also includes internal control system, budget implementation, personnel management and other aspects. In the process of financial management work, also found the above existing problems, urgent need to optimize the financial management mode, which requires strengthening the standardized construction of accounting basic work, in order to promote the unit financial management work more orderly operation, promote the sustainable development of the unit.

3. Problems Existing in Accounting Basic Work of Agricultural Scientific Research Institutions

3.1. Insufficient Emphasis on the Basic Work of Accounting

The basic work of financial accounting on the unit management performance is often not direct, not reflected in the profit and loss figures, so many units are not fully aware of the importance of the basic work of financial accounting. [3] They pay little attention to whether their budget can be increased year by year, whether they have enough financial funds to use, whether the basic accounting work is good or not, and whether it is standardized. They think that the financial management work should be legal and reasonable. Such problems are mainly manifested in the units to be converted into enterprises, which are between public institutions and enterprises. Financial accounting some business according to the public institution accounting, some business accounting according to the enterprise accounting, accounting management is difficult to clear specific methods. Therefore, some do not conform to the standard of financial accounting behavior turn a blind eye, thus limiting the role of financial management, making the financial accounting work chaotic, limited the play of financial management function.

3.2. The Establishment of Accounting Institutions and the Allocation of Accounting Personnel Need to Be Strengthened

Reasonable setting up of accounting institutions and accounting personnel is the core of accounting foundation work. Compared with scientific research, agricultural scientific research institutions pay less attention to basic accounting work. In terms of accounting institutions, there is no need to set up accounting institutions. Even if some units are set up, accounting institutions have no corresponding rights and cannot play their management and supervision functions. In terms of accounting personnel, the relationship between quality and quantity of accounting personnel is ignored. From the perspective of quality: accountants are managers. Many people think that only those who can't do scientific research can engage in management-related work. They lack the professional and business perspective to treat and attach importance to the work of accountants. From the quantity point of view: the existing accounting personnel, basically are lower than the accounting business activities required personnel. Due to the lack of personnel, accounting personnel can only work overtime to complete the work; Accounting, most of the focus on dealing with daily transactions, more attention to the basic problems of financial management operations. As a result, the financial management ability has not been improved, and the financial management effect has not been better reflected.

3.3. Accounting is not Standard

Accounting is based on actual business. Agricultural scientific research institutions have diversified sources of scientific research funds, corresponding project management systems and forms of financial accounting requirements [4], and most of the scientific research project funds are material fees. For a long time, the experimental materials of agricultural scientific research institutions have been in the form of purchasing instead of supporting, supporting instead of consumption, without establishing a set of procedures for the application, purchase, acceptance, warehousing and warehousing of agricultural scientific research experimental materials, the authenticity of the purchase of scientific research experimental materials has been questioned. At the same time, the financial department cannot fully supervise and manage the implementation process of major infrastructure construction, repair and other projects, and cannot fully play the corresponding supervision function. The national investment in agriculture increased year by year, and the funds for agricultural infrastructure projects and repair and purchase projects increased year by year. However, the financial department failed to participate in the preliminary demonstration, mid-term supervision and later acceptance of the projects, and only acted as the payer, failing to conduct substantive supervision and management of major infrastructure projects.

At the same time, there are also the following problems in the accounting of individual units. First, the reimbursement procedures are not complete, such as the lack of signature or seal of handling personnel on the original bill of reimbursement; the original certificate made by oneself is not signed or sealed by the leader of the handling unit; the date of signing the contract is not written on the contract. Second, the original certificate is incomplete, such as the lack of acceptance certificate of the purchase; there is no inventory list of special materials; Meeting expenses, training expenses and other reimbursement procedures are not complete. Third, the filling of accounting vouchers is not standardized, such as incomplete and inaccurate description of the abstract of accounting vouchers; accounting accounts used incorrectly, etc.

3.4. The Management of State-owned Assets is not Standardized

Establishing and improving the management of state-owned assets plays a fundamental role in completing the scientific research work of agricultural scientific research institutions. But at present, the asset management of many agricultural research institutions has a big problem. There are mainly the following problems: first, the utilization rate of assets is low, repeated purchase of assets or beyond the standard purchase, resulting in idle and waste of assets; Second, the assets account is not real, there is a physical but not recorded or the book exists but the lack of physical; Third, unclear management responsibilities and the lack of appropriate approval and supervision processes for the leasing, lending and disposal of assets have led to confusion in the management of state-owned assets.

3.5. Accounting Archives Management is not Standard

There are mainly the following aspects: one is the accounting file file is not standard. The signature or seal of the accountant on the accounting certificate is incomplete; the sequence number of accounting vouchers is wrong or missing, accounting vouchers, accounting books, accounting statements and so on are placed in disorder, failing to complete filing and archiving. Second, accounting records are not kept standard. In principle, the accounting archives of each unit shall be transferred to the archives department of the unit for safekeeping. The financial department of some units shall temporarily keep them for more than 1 year, which exceeds the temporary storage period stipulated by the state and fails to transfer them in time. For the units that have not established

archives departments, there is no full-time accounting archives management personnel. Third, accounting archives access registration is not standard. Some units of accounting files lack of personnel management, borrowing, copying and other lack of relevant borrowing procedures, and registration is also more random.

4. Countermeasures and Suggestions to Strengthen the Basic Work of Accounting in Agricultural Scientific Research Institutions

4.1. Strengthen Managers' Understanding of the Basic Work of Accounting

Managers should first change their ideas, pay attention to the basic work of finance and accounting, strengthen the financial management, so as to promote the standardization of financial accounting work. [5] At the same time, enhance the professional ability and learning of accounting knowledge of accounting personnel, fully understand and do a good job in the basic financial accounting work of the unit, make the accounting work in line with the requirements of the accounting system, improve the level of financial management work and the management level of the unit, and be responsible for the basic financial accounting work of the unit, ensure that the financial department and financial personnel perform their duties according to law.

4.2. Improve the Setting of Accounting Posts and Strengthen the Construction of Accounting Team

Each unit should establish and improve the internal control system in time. Some units do not pay attention to the construction of the internal control system, the internal control system is incomplete or lack of rationality, some units do not follow the rules, the relevant management system is just "printed on paper, hung on the wall", and the lack of implementation, so that the internal control system has lost its due rigidity and seriousness. Therefore, we should strengthen the construction of the internal control system, clarify the duties of the post, implement the rotation system regularly, and clarify the rotation cycle and the duties of the post. To strengthen the construction of the accounting team and improve the financial management ability, the key lies in the construction of the team and personnel ability training. [6] One is to set up accounting posts reasonably, with a certain number of financial personnel with qualified professional ability; Comprehensive consideration of moral character and professional ability, while strengthening the supervision ability of financial and accounting personnel learning; Second, enhance the professional quality and ability of financial and accounting personnel, and conduct regular training for financial and accounting personnel. In addition to training the professional skills of finance and accounting personnel, they should also improve their professional ethics [7]. Third, improve the corresponding incentive mechanism, fully mobilize the enthusiasm of financial and accounting personnel, strengthen post responsibility assessment, reward and punishment, improve operability.

The financial department should start from the strategic point of view of each unit, and put forward reasonable suggestions for the marketization of the unit, so as to help the unit make the right decision. Only reasonable accounting institutions and equipped with the corresponding accounting personnel, the financial department can better cooperate with other business departments, from the perspective of strategic and business development of the unit targeted analysis, put forward the corresponding solution measures, so as to provide a strong backing for the long-term development of agricultural scientific research institutions.

4.3. Strengthen the Security Management of Funds

Capital is the foundation of enterprise survival, and the safe management of capital is the key link of financial management. [8] First, formulate relevant fund management systems. The fund management system shall be formulated according to the specific situation of the unit to ensure the division of responsibilities among financial, internal audit, discipline inspection and other institutions to prevent fund risk events. The second is to improve the professional quality of financial personnel. Financial personnel should timely understand and master the relevant financial and tax laws and regulations, so as to effectively avoid the risk of fund management, at the same time, strengthen the legal consciousness, in strict accordance with the relevant laws and financial system to manage funds. Third, strengthen the daily supervision and management of funds and internal audit to ensure the security of funds [9]. First of all, we should strengthen the management of the whole process of funds, at the same time supervise the consumption process of funds, strengthen the supervision and management of key links, especially strengthen the financial audit and supervision, the financial department should carefully check the use and amount of each fund, strengthen the strict management of fund payment, and insist on regular reconciliation of accounts, so as to achieve the consistency of accounts.

4.4. Strengthen Management of State Assets

Agricultural research institutions should integrate asset management with financial management and deepen the supply-side reform of state-owned asset management. First, we will improve the daily management of state assets. Manage the warehousing, acceptance, storage, use, maintenance and other aspects of daily assets within the company; at the same time, do a good job of regular inventory; timely deal with the surplus and loss of inventory, achieve unity of goods, accounts and cards, and ensure that users and custodians are connected. The second is to establish a supervision network of state-owned assets, with financial supervision as the core of the supervision network, to conduct certain supervision over the preservation and appreciation of state-owned assets [10], especially to strengthen the supervision over the government procurement of state-owned assets. To check whether government procurement is necessary and whether it belongs to government procurement, effectively avoid repeated purchases, and strengthen the supervision over over-standard purchases. It can also set up a sharing mechanism, in which the same equipment can be shared and used between different departments, so as to effectively avoid repeated purchases of equipment and avoid waste of assets.

4.5. Strengthen the Management of Accounting Archives

One is to standardize accounting archives. The cover of accounting vouchers must be filled with contents such as voucher type, starting and ending number, signature of accounting personnel, etc., and check whether the seals or signatures of relevant personnel on the accounting vouchers are complete, and store them in sequence after binding. The second is to strengthen the accounting archives. The accounting archives of an entity shall be handed over to the archives administration department for unified management. For the entity that does not have a special archives administration department, it shall be equipped with a special accounting certificate office and appoint special personnel to manage it. The third is to standardize the registration of accounting archives. All units shall establish and improve the registration system of checking and copying accounting archives to ensure the integrity and safety of accounting archives.

5. Conclusion

To sum up, the sustainable and stable development of agricultural scientific research institutions largely depends on whether the basic accounting work is efficient and high quality. At present, with the development of The Times and the expansion of the scale and business of agricultural scientific research institutions, the accounting basic work is a long-term and important work, the scientific research institutions should pay attention to the accounting basic work, constantly improve and perfect the unit of the accounting system, promote the standardized operation of the accounting basic work, improve the basic quality of the financial and accounting personnel and the level of financial management. Lay a solid foundation for the healthy development of scientific research.

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