

A Study on the Current Situation and Problems of Rural Accounting Personnel “The Example of Xinyang City, Henan Province”

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Keywords: Rural accounting talent, accounting talent status, talent training

Abstract: The development of the rural economy and the revitalisation of the countryside require a large number of accountants. Although China's agriculture and rural economy have developed tremendously in recent years, for a long time, due to the advanced and superior conditions in the cities and the urgency of industrial and commercial development, the state also focuses on industrial and commercial accounting in the training of accounting personnel, which makes a large number of accounting personnel mainly distributed in urban areas, while rural accounting personnel show a lack of quantity and the existing quality cannot fully meet the needs of society. The number of accounting personnel in rural areas is insufficient and the existing quality cannot fully meet the needs of society. Therefore, it is of great practical significance to explore the training mode of rural accounting talents in order to cultivate the rural accounting talents that are urgently needed by the society, which is the requirement of the times, the demand of the country and the demand of the rural economic development. In terms of rural accounting talents, it is not only necessary to cultivate their general professionalism in terms of accounting expertise, but also to cultivate their special professionalism in terms of policy literacy, rural sentiment and agricultural and rural knowledge. The society in general, and rural enterprises in particular, should create conditions and make every effort to meet the needs of rural accounting talents at all levels in order to attract and retain them.

1. Related Concepts and Theories

1.1. Rural Accounting Professionals

Rural accounting talents are associated with a specific geographical area in the countryside and are accounting professionals with knowledge of agricultural and rural economic development, who serve agriculture, rural areas and agricultural economic organisations etc., and who master and can apply their professional knowledge to accounting work, such as carrying out accounting for agricultural accounting, financial management of rural economies and auditing of rural accounts. , they are able to adapt to the development needs of agriculture, rural areas and rural collective organisations, and on the basis of mastering the characteristics of agricultural production and the mode of operation of agricultural organisations, they have a systematic grasp of knowledge in

financial accounting and relevant audit theories, have certain financial management skills in management, are familiar with market rules, and have knowledge of finance, laws and regulations, information technology and internal control theories, etc. [1] They are also able to master the relevant knowledge, and have the ability to engage in agricultural and rural financial work, with the spirit of innovation and practical ability, and in the moral, intellectual and physical aspects of the overall development of specialized personnel.

1.2. Talent Development Model

The "talent training model" refers to the comprehensive process of talent education under the guidance of certain modern educational theories and ideas, based on specific educational objectives, talent standards, fixed teaching content, curriculum system, management system, evaluation methods, etc. Many scholars have defined the term "talent training model". [2] In 1998, 14 Comrade Zhou Yuanqing put forward the "cultivation mode" at the first national conference on teaching in colleges and universities, and pointed out the cultivation target, cultivation standards and methods. Its connotation can be divided into four levels: (1) the entire training objectives and norms; (2) the entire educational process to achieve specific training objectives and norms; (3) a set of management and evaluation systems to put in place the process; and (4) the teaching methods that are compatible with it.

1.3. Theory of Rural Revitalization Strategy

"In the report of the 19th National Congress, the Strategy for the Revitalisation of the Countryside was proposed. [3] This strategy emphasizes that agriculture, farmers and the countryside are fundamental issues, and that the "three rural issues" should always be given top priority in our country. We need to give priority to the development of agriculture and rural areas, strengthen the infrastructure of the rural grassroots, and train a team of people who understand agriculture, love rural areas and farmers. [4]

2. Analysis of the Current Situation of Accounting Talents in Rural Xinyang (i) Introduction to Xinyang City

Xinyang, known in ancient times as Yiyang and Shenzhou, is a prefecture level city in Henan Province, located in central China, in the southern part of Henan Province and in the upper reaches of the Huai River. Currently Xinyang City has 2 districts and 8 counties under its jurisdiction: Shihe District, Pingqiao District, Duchuan County, Guangshan County, Xixian County, Xin County, Luoshan County, Shangcheng County, Huai Bin County and Gushi County. Another six municipal government agencies, such as the Yangshan New District, Shangtianti non-metallic mine management area, Nanwan Lake Scenic Area, Jigongshan Management Area, Ducheon Economic and Technological Development Zone, Xinyang High-tech Industrial Development Zone (15 Xinyang Industrial City), the exercise of municipal delegated and county level management functions. The Xinyang Municipal People's Government is located in Yamsan New District, Pingqiao District. Among the city's permanent residents, the number of people with university degrees (including undergraduate and above) is 527,781; the population with secondary education (including secondary vocational schools) is 877,937; the total population of 20,229,007 has secondary education; and the population with primary education is 202,864 (all qualifications include all school graduates, incompletes and current students). By the end of 2021, the city will have 7 general colleges and universities, 26 specialized secondary schools and 10 special education schools.

Table 1: Results of the survey on the current situation of accounting talents in Xinyang city township government.

Questions	Options	Percentage of
1. Are you currently a staff member in a township accounting position?	Yes	100%
	No	0%
2. What is your current degree?	Bachelors and above	0%
	Bachelors	22%
	No degree	78%
3. What is your major?	Accountancy	8%
	Non-accounting	14%
	No specialty	78%
4. Is your current workload more than you can handle?	Yes	82%
	No	18%
5. Do you think you currently have enough staff for your accounting job?	Sufficient	22%
	Not enough	78%
6. Do you have the desire to participate in independent training?	Willing	34%
	Unwillingness	66%
7. If you would like to participate in independent training, what is your method of independent training?	Self-attended online school	12%
	Social offline training	8%
	Rural government-provided training institutions	14%
8. Have you been asked by your supervisors to attend training?	Requirements	16%
	No request	84%
9. Are there many accounting training opportunities provided by the local government?	More	26%
	Not much	74%
10. Are you satisfied with the working conditions of your current accounting job?	Satisfaction	16%
	General	28%
	Not satisfied	56%
11. Do you have the appropriate working conditions for computerised accounting in your job?	Yes	12%
	None	88%

Questionnaire design to better understand the problems of accounting talents in the township government of Xinyang City and to provide a strong basis for the issue of accounting talents in Xinyang City, this paper has developed a questionnaire on accounting talents in the township government of Xinyang City through the questionnaire survey method. The questionnaire is designed around issues such as accounting talents in rural areas of Xinyang City. Please refer to Appendix 1 for the questionnaire on accounting talents in Xinyang City township government.

Statistics on the results of the questionnaire in this thesis, the accounting staff of township governments in Xinyang City were used as the target population for the study, and the electronic questionnaire method was used to conduct the statistics. A total of 57 questionnaires were sent out, of which 50 were returned and 50 were valid. The questionnaires were anonymous to ensure their authenticity.

Through Table 1, the following summary can be drawn for the current situation of accounting talents in the township government of Xinyang: Through Table 1 we found that almost 78% of the township government accountants have less than a bachelor's degree, they have not studied the

theoretical knowledge related to accounting, and in only 22% of the percentage of bachelor's degree, the vast majority of the township 17 government accountants are non-accounting majors, without relevant practical experience or without obtaining the corresponding accounting qualification before they have started to work. The majority of the township government accountants are non-accounting majors and have started working without relevant practical experience or obtaining the corresponding accounting qualification. Thus, it can be seen that most of the accounting staff in Xinyang township governments are not professionals and lack the appropriate professional knowledge and skills.

According to the survey, 82% of the accounting staff in Xinyang city township government currently believe that the lack of a large number of professional accounting talents in the township government because of the low level of local education has led to an excessive amount of accounting work in the township government and the accounting staff are overloaded with work. At the same time, 66% of the accounting staff are not willing to undergo independent training, and 84% of the unit leaders do not compel their staff to attend various accounting training. Training opportunities for township government accountants in Xinyang City are also few, and to a certain extent cannot meet the current demand for training of rural accounting personnel. Nearly 60% of township government accountants in Table 1 are dissatisfied with current rural accounting practices, and 90% of the accounting staff think that their jobs do not have corresponding computerized working conditions, which cannot meet the daily work needs of the accounting staff, which is unfavourable to the development of the accounting work of the township government, indicating that the policies and support formulated by Xinyang City for the development of accounting in rural areas are still. This shows that the policies and support for the development of accounting in rural areas in Xinyang City are still unable to meet the work needs of professional accounting personnel. [5]

3. Problems of Accounting Talents in Xinyang City Rural Areas

3.1. Low Number of Professional Accounting Staff

Xinyang City is located in the Central Plains and its economic development is slow. Most of the professional accounting talents choose to work in the developed coastal cities, which makes the accounting professionals in Xinyang City and the accounting staff in rural township governments less and less. Besides, due to the slow development of higher education in Xinyang City, the proportion of professional accountants in the city is currently low and the number of professional accountants is small. [6] The situation is even more serious in the rural government units in Xinyang, where many township government units do not even have a dedicated accounting staff. At the same time, due to the low level of education of accounting staff in rural Xinyang City, only a very small number of them are qualified to practice accounting, so only a small number of accounting staff are qualified to practice accounting. These accounting staff lack systematic training and practice in accounting work, making their ability in accounting limited to doing some simple accounting work, and they do not have enough mastery of modern accounting work tools such as professional accounting computerization, which makes it difficult for them to improve themselves in their work and become a qualified accounting talent. All these situations make the rural grassroots government units in Xinyang City have a great demand for professional accounting talents. The above-mentioned situation is not conducive to the development and cultivation of accounting talents in Xinyang city township government, and the local government should solve these problems as soon as possible to change the status quo of local rural accounting talents.

3.2. Low Awareness of Accounting Talents to Take the Initiative to Further Their Studies

At present, the grassroots government accountants in rural Xinyang City have low requirements

for the professionalism of their work. This is reflected in the neglect of professional competence, laws and regulations and professional ethics, and the lack of ability to standardize the operation of accounting business. [7] From the above survey information, we can find that the 19 rural grassroots government accounting talents in Xinyang City have low education, with only 22% having a bachelor's degree or above, and 78% of the township government accounting staff have not received higher education. Thus, the vast majority of the accounting staff do not know enough about the importance of independent training, and do not have a good understanding of taking the initiative to improve their working ability and professional competence. Meanwhile non-professional accounting staff have undergone some basic training, but still lack systematic learning and training compared to professional accounting staff. In the perception of the accounting staff working in the rural grassroots government departments in Xinyang City, they think that accounting is a subsistence job and attending training will only make them feel that it is a waste of their working time and difficult to improve their salary level. Moreover, as most of them have not received undergraduate education, it is difficult for them to master and practice the more professional and systematic accounting techniques and knowledge, so the rural grassroots government in Xinyang City Few of the accounting staff in Xinyang city's rural grassroots government are willing to attend government provided accounting vocational training on their own every year, and their willingness to train in other ways, such as online online schools and social training institutions, is even lower. Finally, for the leaders of the government units where the accountants work, they are not aware of the training of the accountants, which leads to a low awareness of training for the accountants, and most of the unit leaders do not force the accountants to attend training to improve their efficiency, which is one of the reasons for the low awareness of the local grassroots government accountants to pursue further training on their own. Thus, there is a lack of awareness of professional training among the existing accounting practitioners in rural Xinyang, and there is also a lack of awareness among the leaders of the township government units about the training of accounting talents. [8]

4. Optimization Measures for the Training Mode of Rural Accounting Talents in Xinyang

4.1. Increase the Attraction of Accounting Talents

If the Xinyang city government wants to develop the accounting staff of the township government in Xinyang city, it must improve the rural accounting work system and provide appropriate services for the development of accounting in the rural grassroots government. [9] This requires the local government to first address the material and psychological needs of accountants and improve the attractiveness of rural Xinyang city for accounting talent. Due to the special nature and high standard of accounting work, which is always in high demand in the city, it is difficult for Xinyang City to attract more senior accounting talents to the rural areas. Besides, accounting staff working in rural areas of Xinyang City do not enjoy the same treatment as urban workers, and the salary level of accounting talents in rural grassroots governments is generally low and the welfare level is not high. Moreover, there is currently a steady loss of accounting staff from the rural grassroots government in Xinyang City, and there is an even greater shortage of accounting talents in rural Xinyang City. This shows that good treatment, good welfare policies and a higher standard of living are necessary to attract rural accounting talents. This requires the relevant departments in Xinyang City to strengthen the management of accounting work in township governments, to protect accounting talents from laws and regulations, to raise the salary level of accounting talents, to improve the working and living environment of accounting talents, and to attract more senior accounting talents to work and live in the rural areas of Xinyang City to promote the development of the accounting profession in rural areas of Xinyang City.

4.2. Raising Awareness of Training among Accounting Professionals

At present, most of the accountants in Xinyang city's rural grassroots government are not aware of the role of vocational training in their daily work or future career. Thus, the Xinyang city government needs to develop a relevant training system and increase the publicity of vocational training to raise the awareness of accountants towards training. , the local government should develop an incentive system for vocational training of 11 accountants and give appropriate material rewards to accountants who meet the relevant training standards to encourage them to take part in vocational training. , to raise the awareness of accounting personnel training, the township government should increase the publicity of accounting training policies. Accounting practitioners should be aware of the importance of participating in vocational training, and taking part in accounting vocational training is not only to improve the accounting professionalism of accounting practitioners, but more to enhance the professionalism and improve the professional awareness of accounting personnel. Finally, starting with the rural grassroots government units, the awareness of the leaders of rural units at all levels of training for accountants should be strengthened. [10] Unit leaders should encourage their unit's accounting staff to take part in the accounting training provided by the government, and accounting staff should also raise their awareness of independent training and enrich their training methods such as independent online schools and independent social offline training. Strengthening the awareness of accounting training among leaders at all levels in rural areas will not only improve the efficiency of accounting work, but more , it will improve the training cognition of accounting talents in rural areas of Xinyang City, which will enable more accounting staff to be willing to take part in training to improve their business ability and level in the future training of accounting staff, and provide an awareness level of progress for the development of accounting staff in rural areas of Xinyang City.

5. Conclusion

The article investigates and analyses the current situation of accounting talents in Xinyang city's rural township government, using questionnaires to analyze the current situation of accounting talents in Xinyang city's rural grassroots government, analyze the problems they face policy, training awareness and training conditions, and give corresponding 12 suggestions to improve the treatment of accounting talents, increase the transformation of the concept of training accounting talents, attach importance to school training and social In this way, we can promote the development of grassroots government accounting talents in Xinyang City and improve the financial and accounting work in rural areas of Xinyang City. In this way, a team of rural financial and accounting professionals with good political quality, good business qualities and good service consciousness can be established.

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Appendix

- 1) Are you currently a staff member of a township government accounting position?
- 2) What is your current degree?
- 3) What is your major
- 4) Is your current workload more than you can handle?
- 5) Do you think you currently have enough staff for your accounting job?
- 6) Do you have the desire to participate in independent training?
- 7) If you would like to participate in independent training, what is your method of independent training?
- 8) Have you been asked by your supervisors to attend training?
- 9) Are there many accounting training opportunities provided by the local government?
- 10) Are you satisfied with the working conditions of your current accounting job?
- 11) Do you have the appropriate working conditions for accounting computerisation in your job?