

Reform and Exploration of Agricultural Economic Financial Management

He Linxi

Southwest University (College of Agriculture and Biotechnology), 400700

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Abstract: Agriculture is the most basic element of a country's survival, which is directly related to the survival of people and the stability of the state. Since ancient times, agriculture has been a pillar industry in China. The agricultural economy is one of the indispensable parts of China's economic. It has made considerable progress since the reform and opening-up. With the continuous improvement of agricultural economy, the importance of financial management in the agricultural economy is also emerging. As the core and foundation of agricultural economic management, the quality of financial management is directly related to whether the agricultural economy can maintain steady and sustained growth, agricultural reform can be implemented smoothly, agricultural production and even the society can be stable. This paper takes the financial management of agricultural economy as the object, studies the current status of financial management in agricultural economy, and puts forward some feasible suggestions and measures for the reform of agricultural economic management.

1. Introduction

Since ancient times, China has been a big and a strong agricultural country. Agriculture is directly related to whether the country and society are stable, and the people can eat enough. Only a agriculture with sustained and steady development can form a healthy and stable social environment^[1]. In recent years, with the deepening of economic marketization and globalization, the development of agricultural economy has been affected and challenged. Financial management is the core foundation of agricultural economy. The agricultural economy can only develop healthily and steadily by carrying out financial management reform. The following will address the current status of financial economic management in agriculture, Clarify the current problems of agricultural financial management, and put forward effective measures to carry out agricultural financial management reform.

2. The Significance of Financial Management Reform in Agricultural Economy

The agricultural economy is an important part of China's economy, and directly related to the sustainable and stable development of China's economy. With the development of society, more and more funds are invested in agriculture. In addition, with the continuous advancement of marketization, many agricultural-related institutions have carried out market-oriented reforms. And relevant agricultural economic management has become one of the important factors for the

continuous development of agriculture, which has received more and more attention from the state and society. As the core and foundation of the agricultural economy, financial management is directly related to the sustainable and stable development of the agricultural economy. The purpose of financial management is to ensure adequate financial support for agricultural activities, so that agricultural funds can be operated efficiently on the basis of safety and obtain greater social and economic benefits. If there is a problem with funds, it will inevitably affect agricultural production and even affect social stability. At present, with the continuous deepening of China's socialist market economy, the continuous acceleration of economic globalization, and the intricacies of political relations among countries, the requirements for the financial management level of agricultural economy are getting higher and higher^[2]. However, China's agricultural economic financial management still has certain limitations. The traditional financial management method no longer meets the current agricultural economic development. Because the financial management of agricultural economics is facing severe challenges, it is imperative to reform financial management, and it is necessary to deepen the reform of financial management.

3. Current Statuses of Financial Management Issues in the Agricultural Economy

3.1 Financial management regulations are not comprehensive enough

Compared with the financial management of the city, the current rules and regulations of agricultural financial management are not comprehensive enough. The existing regulations also have incomplete and imprecise problems^[3]. The imperfections of the regulations have led to many gray areas. As a result, some behaviors of financial management personnel are not standardized, and there are various illegal operations, false reports, and even corruption and bribery. There are widespread problems of budget formulation regulations, implementation management regulations, and imperfect supervision regulations among many grassroots agricultural institutions. The budget of many institutions are completely formulated based on the leader's the personal thoughts and preferences, which seriously deviate from the actual situation of agricultural economic development and financial management. In the executive stage, some institutions have no clear regulations as a reference, the management mode is confusing, and there is no effective control over the capital flow, accounting records, and expense reimbursement, or the control methods are different and unable to unify. In terms of supervision, there is a lack of effective supervision and reporting channels, and there are no ways to pay attention to financial management issues and deal with them in a time. In summary, due to the lack of comprehensive regulations, there is no standard for financial management, the management is chaotic, and the accounts cannot be traced, so that financial management does not guarantee and promote the development of the agricultural economy.

3.2 Financial management personnel are not professional enough

Financial management personnel are a key factor directly related to the effectiveness of financial management. The level of their professionalism directly affects the quality of financial management and the steady development of the agricultural economy. At present, agricultural economy financial management personnel generally have the problems of low professional level^[4]. First of all, financial management personnel are not correctly aware of the importance of financial management, and lack of sense of responsibility, weak legal awareness, whose work has the phenomenon of perfunctory and coping. Secondly, the financial professionals' professional skills are not enough to adapt to the new forms and developments of current financial management. In addition, some financial management personnel do not have the correct self-recognition ability, cannot be aware of their own work defects in their daily work, so that they cannot improve themselves on their-own shortcomings in time. In addition to the professionalism of the practitioners themselves, some

institutions have insufficient education and training for financial management personnel, and the shortage of relevant professional talents has also directly led to the low professionalism of financial management personnel.

3.3 The financial management method cannot meet the needs of current development of agricultural economy

The financial management of the agricultural economy will be affected and restricted by many external factors. With the constant changes in the external environment, the development of relevant financial management must be carried out by adaptive amendments, so that it can be more conducive to the management and promotion of the agricultural economy. With the continuous development of the international situation, national policies and social economy, the traditional financial management method has no way to meet the development needs of the agricultural economy under the new situation^[5]. In the current agricultural financial management method, there are still problems such as untimely accounting treatment and insufficient disclosure of accounting information, which is obviously inconsistent with the speed and requirements of the new economic development. For example, in some townships and rural areas, the internet base is still insufficient, and the internet level of financial management is not high enough, which is obviously a mismatch with the technologies such as the Internet, Big data technology, and Cloud computing platform that are widely infiltrated and popularized in agriculture. There is a contradiction between the backward financial management method and the rapidly developing agricultural economy, which reduces the efficiency of financial management and affects the accuracy of financial management, thus restricting the development of the agricultural economy.

4. Reform Measures for Financial Management in Agricultural Economy

4.1 Strengthening the establishment of relevant regulations for financial management

As the saying goes, no rules, no square. To carry out financial management reform, the first task is to reform and improve the regulations. The regulations can provide reference for financial management work from the top level, and can fundamentally restrict the behavior of financial management personnel, which can make the financial management work of the agricultural economy become standard and orderly. The reform of the regulations should be based on extensive research and participation of people of various professionals. First of all, we must conduct a comprehensive survey of the current status of financial management and the development of the agricultural economy for the formulation of the relevant regulations, so as to clarify the pain points and difficulties of the current financial management. In addition, the formulation of regulations should extensively solicit opinions and suggestions from financial management personnel, managers, the society, and the public, especially financial management personnel. Through the regulations, regulating the setting of accounts, the management and archiving of bills, etc., the workflow can be standardized. In addition, it is necessary to strengthen the establishment of reward and punishment regulations for the financial management personnel. Starting from the norm of work and the binding of personnel, the financial management regulations can be established and improved.

4.2 Strengthening the cultivation of professional quality of financial management personnel

The comprehensive regulations still needs people to implement it. Therefore, the education and training of financial management personnel is particularly important. The complex and high requirements of agricultural financial management require a team of highly skilled and

professionally qualified financial management personnel. First of all, it is necessary to conduct a comprehensive inspection, education and training of existing financial management personnel. By improving their professional skills and literacy, strengthening their risk awareness and cultivating their professional ethics, there can be a significant improvement in agricultural financial management in a short period of time. For a long time, we should fundamentally improve the professional quality of agricultural financial management personnel. We should strictly control the training, selection and appointment of financial management personnel, and issue incentives with advantages and strict punishment mechanisms. From the very beginning, the new financial management personnel have a high level of professional skills and literacy, strengthen the talent pool, and improve the current professional financial management personnel's low professional quality from a fundamental and long-term perspective.

4.3 Strengthening the update and upgrade of the financial management method

The constant change of society and the rapid development of the economy require that our financial management method also keep pace with the times and continue to be innovated and upgraded. The innovation of management mode is inseparable from the innovation of ideas, tools and the regulations. First of all, we should create an environment for continuous improvement by encouraging improvements and supporting innovation. Secondly, we must encourage practitioners to actively engage with new things, and establish an innovative thinking system with the core of cost control and risk control. The most direct and specific management method innovation is to introduce more professional and superior management methods and tools. The most important way is to strengthen the Internet level of financial management. With its superior computing, storage and intelligent features, the current "Internet +", big data, cloud computing is the hottest technology, but also the future development trend. Financial management should fully absorb their advantages and greatly improve the efficiency and quality of agricultural economic management.

5. Conclusions

As the pillar of China's economic system, the development of the agricultural economy is related to all aspects of the country. And financial management is one of the key factors that restrict the development of agricultural economy. Therefore, the financial management of agricultural economy deserves the attention of the state and the community. At present, there are various problems in agricultural financial management. It is urgent for us to carry out in-depth reform of the current agricultural economic financial management by improving regulations, intensifying professional training, and accelerating the improvement of management methods.

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