Accounting Culture and Accounting Transformation and Upgrading

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Abstract. Based on the current situation of China's accounting work, this paper focuses on the transformation and upgrading of China's accounting work from the perspective of accounting culture innovation and remodeling. China's accounting transformation and upgrading is imminent, how to promptly promote this change, to serve business management better, the key is innovation of accounting culture. It should start from the accounting working system and mechanism innovation, in order to form a new accounting culture and provide a good atmosphere.

Introduction

Accounting culture is the common values of accounting staff has long been formed by accounting work, invisibly guiding the accounting staff conscious words and deeds. The importance of accounting concepts even overweighs the accounting rules of the work itself, it relates to the value and the future of accounting work. Since the reform and opening up, China's accounting reform continues to advance, which has made great achievements, but mainly for the reform of accounting standards. Last year, China began to emphasize the application of management accounting in the enterprise, and defined 2015 as the "management accounting year." In recent years, "financial sharing" has gradually become the "standard" of the spontaneous reform and innovation of large-scale enterprise accounting. The "taste" of accounting is getting stronger and the transformation and upgrading of accounting work is in progress. Accounting culture, as the ideology of accounting people, will play a key role in the transformation and upgrading of accounting work.

The Influence of Accounting Culture on Accounting

What kind of accounting work, what will form the accounting culture; what kind of accounting culture, what kind of accounting work will be carried out. Accounting work rules are the surface of accounting work, while accounting culture is the essence of accounting work. The influence of accounting culture on the accounting work, is just like intangible effect on the tangible, silent victory has made.

Accounting culture that formed based on the long-term practice, is the summary and embodiment of essence of accounting work, and is the valuable asset of accounting work. With the development of time, the accounting staff's understanding of accounting work is deepening constantly, and with the change of time, the new knowledge is born on the basis of the original, more advanced and excellent accounting culture came into being. In China, for a long time, the accounting work has formed a fine work style, which is planning carefully, making no mistake, being thrifty, clearly understanding the account and being understandable people, being honest and trustworthy, in order to make accounting a credible unit and department, to get the leadership and the masses of recognition, to ensure that the basic role of accounting work play. Since the reform and opening to the outside world, the accounting work is facing the transition from plan-oriented to market-oriented, China first launched the accounting system of market-oriented reform, changed accounting from serving the national plan to serve enterprises, which is market-oriented and self-financing accounting, the content of accounting becomes more and more rich, the method
becomes more and more complex, the requirement of accounting staff becomes more and more demanding. Facing the fundamental changes in accounting and the release of new accounting systems and guidelines, in order to adapt to the new environmental needs, when accounting personnel are facing the tense and heavy work, they devote their time to learning new regulations and standards, following the pace of development of the times. At the same time, accounting personnel also actively participate in accounting professional and technical qualification examinations and certified accountant examination. These examinations are not only attractive and challenging to accountants, but also the general way for accountants to charge themselves. It is because of these learning process and examinations, the Chinese accounting staff's expertise has been an unprecedented upgrade. Accounting standards and international convergence, the professional competence of accounting staff is also in line with international standards. Respect of their jobs and study skills become the new trend of the accounting staff in the new period, to ensure the smooth progress of the reform of accounting standards, but also constantly enrich the content of accounting culture and promote China's accounting culture to move forward.

The Inadaptability of Accounting Work Calls the Innovation of Accounting

With the deepening of reform and the increasingly complex of international and domestic economic situation, economic activities on the accounting work put forward higher requirements. Accounting is no longer satisfied with the provision of accounting information, maintaining economic order and the interests of shareholders of the capital market, the reform of accounting working for the internal management of enterprise is imminent.

Over the past 30 years since China's reform and opening-up, China's economic development has become a "world factory" and has become the world's second largest economy and the second largest exporter of investment. China's economic reform has attracted worldwide attention and China’s economy plays a decisive role in world’s contribution and influence. However, in general, China is still in the ranks of developing countries, with large economic volume, low per capita share, rapid development, low level of development and poor innovation ability. The contribution of science and technology to economic development is far less than that of developed countries, and the core technology has long been dependent on foreign countries. National strength is still not strong. In the meantime, the traditional, extensive development model which is heavily dependent on resource consumption has caused unprecedented damage to the natural environment, and the sustainable development has faced severe challenges. China's economic development has come to a crossroads. The 18th CPC National Congress has proposed to speed up the transformation of the mode of economic development and push forward the strategic readjustment of the economic structure. In this context, the Chinese enterprises embarked on the road of transformation and upgrading. National "innovation-driven", "three drop, one decrease, one fill", "along the way", "Internet +" and other strategies to enterprises pointed out a new direction of development. China's economic reform changed from focusing the quantity to the quality. Although the road is long, but has been corrected the direction of progress. The country's macroeconomic policy is undoubtedly wise, shift is undoubtedly timely, but it reflects the passive and dependent of Chinese enterprises in the reform and opening up and market economy construction. Technological backwardness, resource consumption, low efficiency, high debt, blind investment, redundant construction, the pursuit of output value, environmental pollution, jerry-building, poor social responsibility and so on, these business illness are long-term existence and have not been corrected, which seriously affecting the improvement of enterprise efficiency. These problems are actually reflected in the accounting books clearly and comprehensively, this was the advantage of the accounting department, but they turned a blind eye and did not reveal the problem and did not put forward suggestions to solve the problem. The value of accounting work greatly reduced, and just play a guard role basically.
The Innovation of Accounting Culture is the Tool of Transformation and Upgrade of Accounting Work

China's accounting work has transited from the planned economy stage to the market economy stage, but accounting ideas and accounting concepts have not changed accordingly, the role of accounting work in economic management is not well reflected, the accounting work is basically in the accounting, calculating and reimbursement stage. There is the situation of a surplus of ordinary accounting personnel in the society, and the high-level compound accounting talents is in short supply. China's accounting personnel training only focuses on the ability of accounting practice, ignoring the management capacity and innovation capacity, this single development model has been severely challenged. The ability of accounting personnel must be fully integrated with international practice. The accounting department must be created from the value maintenance department to value creation department. For such a change, innovation in accounting culture is a precursor, is the transformation of accounting tools to upgrade. Innovating from the system and mechanism, cultivating value management accounting culture.

(1) Innovating accounting management system, in order to fundamentally cultivate management accounting culture to provide fertile ground. The existing accounting management system is a government-type, planned economy-based management system, a variety of rights are highly concentrated in the government, the accounting sector become the only department in the enterprise which is in accordance with national laws and regulations, thus play an important role in regulating and improving China's enterprise accounting information quality. However, accounting is also a value management work, it should be for the business management services. Highly centralized accounting management system has bound the accounting department and accounting staff, or even become slaves of accounting standards. Therefore, it is time to delegate the accounting work. The accounting management system should be reformed and the accounting work autonomy should be expanded. Most rights of accounting work should be divested from the government and delegated to accounting professional circles, and the government only retained the right of supervision and punishment. Once liberalization and autonomy increased, the accounting profession will be the liberation of the ideological profession, which will be conducive to innovation in accounting culture and accounting management functions.

(2) Reforming the operation mechanism of accountancy, and improving the micro-work environment for shaping the value management accounting culture. With the change of system and ideological emancipation, in order to change ideas and form a new accounting culture, it is very important to guide the accountants’ minds to value management. And it results in a necessity to innovate the mechanism of accountancy. Firstly, changing the concept, making sure that accounting department is the value management and value creation department, and highlighting the management functions. Under the market economy, accounting is designed to provide services for enterprise operating and management. To take advantage of the characteristics of the accounting profession and the advantages of mastering information, all the staff could be mobilized, excel in their performance, and come up with advice and suggestions for the enterprises operating and management to share its burden. Secondly, reform the accounting sector’s performance evaluation mechanism, making reward or punishment according to the contribution from accounting department to the business operating and management. Performance appraisal at the end of the year should be decided based on the created value size, the degree of contribution. Within the accounting department, the accounting staff could be rewarded based on the contribution degree, including the basic accountancy performance, conditions of suggestions and advice, the new created value size, to determine the performance of each staff. The greater contribution they make, the more year-end incentives they earn. Thirdly, encouraging accountants to learn from each other, and constantly improving their professional skills. Some issues that are important on improving the quality and level of vocational study should be done, such as the establishment of the weekly regular meeting system, the development of internal business learning, the discussion around the hot points, difficult points, new situations and new issues, and discussion about improvements of business treating methods and processes. Then the opinions of improving enterprise accounting system, standards
and other improvements could be proposed. And staff should actively participate in the formulation and revision of accounting standards. Fourthly, establish a regular meeting of financial consultation, fully providing accounting staff opportunities to come up with advice and suggestions. At the end of each month, the Chamber of Commerce can be held for all the accounting staff to discuss the common business conditions of this month and make recommendations for the next month. Financial sector makes a comprehensive conclusion for decision-making enterprise reference. Fifthly, establish management accounting center, effectively carrying out the daily management accounting work, and becoming the focus of the accounting department. In addition to equip with full-time professional staff, all other accountants should be part-time staff of this center, all of them should participate in management accounting work, play a management role, which is very important for the rapid improvement of enterprise management accounting level.

Accountancy transformation is extremely urgent in the new period, and accounting reform falls behind the needs of economic development. Present world economy is in a slow and repeated weak recovery process, the Chinese economy is also facing great pressure on transformation and promotion, some enterprises face difficulties in their business operation. There are promising prospects for accounting sector on the way to exert their self-advantages, to play with courage, to fully and properly perform management functions, to serve for the enterprises operating and management. Corporate cultural innovation will lead the transformation of accountancy, and take China's accountancy and accounting culture development to a new level.

References

