



Research on the Deficiencies and Strategies of Accounting in Administrative Unit under "Government Accounting System"

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Abstract: According to the country's regulations on the Ministry of Finance, state agencies and institutions should all participate in the new government accounting system from January 2019. The new government accounting system has made some changes during the reform. It mainly reflected in elements of accounting, methods for accounting, basis of measurement, statement's preparation. Based on the essence of accounting of administrative units, This article has discovered the problems arising from the accounting work of administrative institutions in my country today from the perspective of the status of each administrative unit, such as fiscal rebate quota, errors of non-tax calculation, and errors of reserve amount, etc. In order to better improve the current situation of my country's administrative units, it puts forward suggestions for improvement for such problems.

Key words: Administrative unit; Accounting; New government accounting system

Introduction

In order to implement the country's reforms more effectively and enable the effective implementation of the administrative unit's accounting better, the Ministry of Finance distributed the accounting system in October 2017. This system was officially implemented in January 2019^[1]. The "Government Accounting System" is compiled by combining the characteristics of the accounting systems of multiple institutions such as schools and hospitals. The new system can be used better by these units. At the same time, it can also improve the accounting work of different administrative units in their daily work.

1. The significance of implementing the new accounting system in administrative institutions

1.1 Improve the quality of financial management of administrative institutions

The accounting system of administrative units plays an important guiding role in administrative units. The government evaluates the funds of each administrative unit by distributing funds. But these assessments are established based on the accounting system. To ensure the effective implementation of financial work, we should carry out specific accounting according to the government's accounting policies. The policies formulated by the Ministry of finance put forward new rules and regulations for financial information management of administrative units. By making each administrative unit carry out efficient financial management under the perfect accounting system, the new accounting system can be brought into full play in the daily work of each administrative unit. It can also improve the quality of work

for various administrative units.

1.2 Improve the efficiency of financial management in administrative institutions

When making daily estimates in administrative agencies, the quality of financial management plays an important role. The quality of financial management determines the quality of estimates. As far as the current accounting system of various administrative units in our country is concerned, the current accounting system of administrative institutions is not completely suitable for actual daily work. When the administrators of administrative institutions conduct daily financial management work, there are certain drawbacks including not scientific, not transparent, not accurate, not safe, not comprehensive. It is not clear that the government can see the actual operating cost of the funds[2].

Under the current form, in order to optimize the financial efficiency of administrative institutions and guarantee the quality of financial work, the national financial manager has carried out a deep optimization of the accounting system, and implemented innovative reforms, and worked out a new accounting system. This new system stipulates that administrative institutions should pay attention to the professional level of financial personnel, establish relevant training measures, organize the financial personnel of institutions to carry out effective self-improvement, improve the professional knowledge level of financial personnel, improve their management level and daily work quality. It has contributed to the development of accounting for the country's administrative institutions.

1.3 Promote the reform of financial and tax system

My country has continuously improved its policies on the financial and taxation system. Administrative units should also pay attention to taxation work. The traditional financial management methods cannot completely enable administrative units to meet their own financial accounting standards. Therefore, the "Government Accounting System" modifies the financial and tax system of administrative units further, and improves its practicability. The formulation of the "Government Accounting System" has improved the efficiency of accounting, and make the work of administrative institutions more efficient. Because when the "Government Accounting System" formulates the relevant system of accounting subjects, it pay attention to reflect the specific revenue and expenditure of administrative units. Therefore, the administrative units will get a certain efficiency in the accounting work.

1.4 Improve the ability of accounting personnel

Compared with before, the new government accounting system has made many new changes. This is mainly reflected in the accounting model, content, scope, and rules and regulations. The new rules and regulations impose stricter requirements on accountants, require financial personnel to formulate financial reports and decision-making reports in accordance with regulations, and make full use of the method of comparison to carry out daily accounting work. If the accounting personnel of administrative units want to implement their work perfectly, they should continuously improve your work ability. In order to realize their own value, they should adapt to the new reform system constantly.

2. The focus of new and old government accounting system

2.1 Understand the concept of parallel accounting

The new government accounting system uses two methods: standard financial accounting budgeting and parallel accounting. For the same set of books, Financial accounts and budget accounts should be developed. The accounting attachments are still the same, but it is only calculated by using the dual basis and dual reporting method. For accounts receivable and payable, prepayment and advance collection, The standard "Accounting Law" can be used for accounting. The scope of budget accounting can refer to cash revenue and expenditure business and budget funds. Therefore, the scope of financial accounting should be more than that of budget accounting in accounting.

2.2 The connection between the new and old accounting system

When implementing the new accounting system, we must pay attention to the connection between the new and old accounting system. This is mainly reflected in the changes in the setting of accounting subjects. The rules and regulations are not only partially deleted on the original basis, some new subjects have also been developed. When compiling the balance at the beginning of 2019, we should pay attention to using the retrospective adjustment method to effectively adjust the balance at the end of last year.

2.3 Confirmation and measurement of depreciation of fixed assets

The depreciation of fixed assets is different from normal corporate accounting. Fixed assets increased in this month shall be depreciated and withdrawn in the current month whether tangible or intangible. If the value of fixed assets is not clear, it can be recorded in the bill according to the nominal value. If the economic service life of an item cannot be determined, it can be depreciated according to the fixed asset life.

2.4 The accounting problem of payable employee salaries

The salary payable is mainly reflected in the following aspects: withdrawal, withholding, payment and distribution. The accountant should record the statement effectively. In addition, the administrative unit has to do a good job of division. The basic expenditure of accounting funds must be fully calculated.

3. The Problems Existing in the Accounting of Administrative Units under "Government Accounting System"

3.1 Misuse of financial rebate

The amount of return refers to the amount of funds collected from the financial return of some administrative units paid by the state treasury. It means that the part which can not be used in the year and which has not been distributed to administrative units by the financial department when the annual budget is finished. Specific operations such as:

Loan: 200,000 yuan of financial return

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But during this link, the refund amount has not been recorded correctly. The first, when some units make their annual budgets, the calculation of the financial return amount is not used. Second, when the unit makes its annual budget, the amount is distorted. Third, some units did not perform calculations in accordance with the rules and regulations.

3.2 Miscalculation of non-tax income

Some administrative units still have non tax income. Administrators will make the following errors in the calculation process. First, they are not understanding of the current management system correctly. For non tax revenue, the funds of the administrative unit are not planned. They think it should be handed over to the country, and it is not included in the bill. Second, in order to inflate the income funds of administrative units, all non-tax funds are included in unit accounts.

3.3 Incorrect account of petty cash

In daily work, the accounting staff of administrative units will make mistakes in recording the funds that cashiers should record in cash on hand. It is recorded under other accounts receivable petty cash account. Due to their laziness, some individual financial departments even approved the cashier to use his personal account to store the funds of the unit. Such a management model has a higher risk. It will provide accountants and cashiers with a door to violate the law. For example, the relationship between unit payments and personal payments is complicated, the situation will

come in the form of white bars , the management staff set up their own small vaults and other serious consequences.

4.Accounting measures of administrative units under the "Government Accounting System"

4.1 Clarify the amount of financial return

According to the previous mistakes made by administrative units in calculating the financial return quota, administrative personnel should pay more attention to these points. First, in the link of accounting for the amount of financial return, the amount should be kept in sync with the accounting of the financial department. In order to carry out financial work,Administrative personnel must maintain this principle . Once the budget section is inconsistent with the actual implementation, the reason should be identified immediately, clear responsibility for occurrence, correct the problem in time. Second, in the process of making financial rebates, each administrative unit should be in accordance with the government's stipulation that "For the carry over items arising from the local financial budget, if the time limit is more than one year, the fiscal budget at the same level must be recovered."

4.2 Non-tax income turned over to the national treasury

Administrative accountants should know, non-tax income should be turned over to the country.The accountants usually adopts two treatment methods. First, if the administrative unit has a physical bank account, you can record the non-tax income that should be turned in but not turned in, which is reflected in the "finance payable" account title. Second, if the administrative unit does not have a bank entity account, the accountants can use the method of entrusting the bank to collect, and turn over to the "transitional special account". The personnel of the administrative unit should set a time for checking with the financial department.

4.3 Correctly record the imprest account

In the case of non-standard accounting of the reserve amount, the administrative unit has made some improvement measures to regulate the personal behavior of personnel.First, accounting personnel of administrative unit should use the cash account and check the amount of cash account regularly when they are doing cash income and expenditure work. Second, Accounting personnel of administrative unit can't be greedy to save trouble, and randomly agree that the staff can use their personal accounts to participate in the funds of government units. Third, a step-by-step mechanism for using state treasury funds to pay to the final beneficiary. The reform of financial settlement methods and the use of official cards are becoming more and more popular, which will gradually eliminate cash payments.

4.4 Optimize fixed assets depreciation and accounting

The adjustment of fixed assets is closely related to national assets, which can affect its safety. So The accountants should better grasp the basic principles and give full play to the management of depreciation in the accounting process of fixed assets. For example,(1)the principle of integrity. It covers the depreciation of fixed assets.After the implementation of the new accounting system, administrative institutions may not make changes without authorization based on their own personal needs. (2)The principle of objectivity.When calculating the depreciation of fixed assets, the administrative units should formulate appropriate treatment methods according to the real situation of the assets. The methods should be scientific and can't make random plans.(3)Dynamic principle.After the implementation of the new accounting system, the fixed assets should be treated strictly according to the specific requirements, and the old rules and regulations should not be used for accounting.In addition, For the depreciation of fixed assets, the accounting details should be set accurately.When it comes to practical operation, we should give full play to the supervision function of depreciation calculation of fixed assets to prevent information distortion caused by individual needs or the credibility of information is reduced.It not only ensure the quality of depreciation of fixed assets, but also ensure that the accounting

work is scientific and effective.

In conclusion

Taking accounting as the main object, this article focuses on the accounting status of various administrative units in our country, and analyzes the shortcomings of the accounting of various administrative units in our country. For example, errors of the amount of financial return, errors of non tax accounting, errors of reserve amount accounting, etc. It puts forward suggestions for improvement through specific analysis. For example, accurate financial returns, non tax income is handed over to the state, record the petty cash account correctly, etc. It hopes to that it can let our country's administrative units and institutions accounting develop better and make contributions to the country through the research of this article.

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