

Research on the Influence of the New Government Accounting System on College Accounting

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Abstract: With the development of modern society, the accounting work in colleges and universities has also changed. The implementation of the new government accounting system puts forward higher requirements for the accounting work of colleges and universities. Colleges and universities should also make corresponding rectification in line with the development of the times, constantly improve the quality and efficiency of accounting work, and promote the healthy and stable development of colleges and universities. Based on this, this paper first summarizes the shortcomings of the original government accounting system, explores the innovation of the new government accounting system, and finally analyzes the impact of the new government accounting system on university accounting combined with practice and related research, hoping to provide reference for related research.

Keywords: New Government Accounting System; Colleges and Universities; Accounting

1. The shortcomings of the original government accounting system

For a long time, China's government budget system is basically based on the cash basis of accounting, that is, to determine the income and expenditure information with the actual cash revenue and expenditure as the symbol. The amount actually received or paid in the current period shall be regarded as the income and expenditure of the current period; the cash income and expenditure not belonging to the current period shall not be accounted for. This will result in the current income and expenditure accounting is not accurate enough, cannot correctly reflect the real income and expenditure of the current period, nor clearly and objectively reflect the operating costs and income of the unit. The government accounting system includes the government general account, the administrative organ account and so on. Each account covers a wide range of systems, methods and accounting rules. The calculation method is lack of unity and is in the state of independence and separation. This problem needs to be solved urgently.

2. Changes in the new government accounting system

2.1 Revision of accounting model

The main items of budget are budget revenue, budget expenditure and budget balance. Financial accounting includes assets, liabilities, net assets, revenue and expenditure. According to the requirements of the dual function model of the new government accounting system, financial accounting and budget accounting should be brought into the same accounting system, and their elements and contents should be standardized, so as to make them independent and interrelated. The new government accounting system is mainly to expand the scope of accounting and improve the accounting system in accordance

with the requirements of the budget law and the general budget of the Department. Within the framework of the system, the budget content and accounting content of subjects are unified. The scope of accounting has also been reformed, stipulating that investment projects should be listed and accounted for separately. The new accounting system adopts new regulations, infrastructure projects should be included in the construction in progress, in order to have a unified accounting subject, no longer separate accounting.

2.2 Changes in the accounting volume of assets and liabilities

Under the new national accounting system, it is necessary for colleges and universities to improve the content of assets and liabilities, in order to more comprehensively reflect the financial responsibility of colleges and universities. All departments of colleges and universities should implement unified and standardized management of financial business, so that the financial information of colleges and universities can be directly displayed on the accounting statements. Increasing the number of assets and liabilities accounting will help to standardize the accounting work in colleges and universities and ensure that the financial situation of colleges and universities can be accurately reflected. At present, the new national accounting system includes account settlement and financial report. Budget items should include income statement, budget preparation and financial budget profit and loss statement, and the financial system generally adds notes to the balance sheet. This not only makes the data more intuitive and specific, but also reduces the difficulty of understanding. It change greatly improves the publicity, scientificity and standardization of financial information. Nonprofessionals can also learn about the changes in revenue and expenditure of government units in advance through declaration.

3. The influence of new government accounting system on college accounting

3.1 More clear information of assets and liabilities in colleges and universities

After the introduction of the new government accounting system, the management departments of colleges and universities immediately carry out the assets and liabilities accounting of colleges and universities, which has a clear understanding of the development of colleges and universities, and lays the foundation for the orderly development of the follow-up work of colleges and universities and the evaluation of assets of colleges and universities. In the process of accounting, we should pay attention to strengthen risk prevention and avoid the increase of liabilities.

3.2 The evaluation of university assets is more accurate

The original national accounting system has no clear requirements for depreciation and asset depreciation. Different colleges and universities have different understanding of the relevant content in the implementation process. Some colleges and universities do not carry out the work strictly, which leads to the inconsistency between the asset evaluation value and the actual value information of many colleges and universities, and affects the quality of accounting. The new government accounting in the relevant content is clearer, on the one hand is to clarify the content of the amortization and amortization of intangible assets of colleges and universities, so that the intangible assets of colleges and universities can be accurately reflected. On the other hand, accounting directly reflects the entry value of fixed assets, allows the capitalization of interest on fixed assets, and calculates depreciation according to the system.

3.3 More scientific cost and expenditure accounting

Under the new government accounting system, accounting is gradually changing from cash basis to accrual basis, which promotes the cost and funds accounting more scientific. In the specific work, colleges and universities can carry out type division and expenditure according to the characteristics of the project, so as to ensure more accurate cost calculation and smooth development of follow-up work.

3.4 Increasing the difficulty of work

First of all, under the background of the reform of the government accounting system, the difficulty of budget management increases, and there are many problems in the financial management of colleges and universities. One of the most prominent is that financial managers often ignore the financial management problems such as assets, intangible assets, balance of payments and liability management. In addition, many universities are easily affected by budget imbalance. Budget expenditure often

occurs in the second half of the year or even the last month, and the progress of budget implementation in the first half of the year may be ignored. After the implementation of the new government accounting system, the system requires that the relevant accounting elements should be balanced and consistent, fully reflect the budget implementation and financial information, financial statements and financial reports complement each other, so as to strive to solve the problem of unbalanced budget implementation, and fully reflect the financial situation, but this greatly increases the difficulty of budget management.

Secondly, the new government accounting system greatly increases the disclosure of accounting information, such as financial statements, profit and loss statements, cash flow statements, balance sheets, etc. the audience of accounting information is no longer limited to managers and financial managers, which improves the transparency of financial information. At the same time, the new government accounting system improves the comprehensive requirements for financial accounting personnel. It requires the staff to change their inherent working methods in the actual work process, make changes according to the requirements of the new system, and find and solve problems in the work, in order to constantly cultivate their own working ability and innovation ability in practice. In view of this situation, colleges and universities can solve it from two aspects. On the one hand, colleges and universities can select talents with higher comprehensive quality by putting forward higher recruitment requirements. On the other hand, colleges and universities can continuously improve the comprehensive quality of on-the-job employees by organizing training classes. Through the evaluation of their comprehensive quality, colleges and universities should evaluate and get the evaluation results. At the same time, certain standards should be formulated to reward the employees with good performance, encourage their work morale, and track the employees with poor performance and find out the reasons, so as to improve their understanding of accounting work and work efficiency.

4. Conclusion

In short, accounting is to record all kinds of financial data and vouchers, find the problems in operation and management through the results of statistical analysis, and put forward the corresponding solutions. We can see the importance of improving the efficiency of accounting work, improving the use value of financial information, and maintaining the stability of the development of colleges and universities. As we all know, China's laws and regulations on accounting are relatively perfect, which clearly stipulates the scope and methods of accounting. Many colleges and universities also attach great importance to the record keeping of relevant materials because of the importance of financial data to their own development. On the one hand, the accounting of colleges and universities should be updated with the development of society. With the implementation of the new government accounting system, the financial work of colleges and universities should be adjusted accordingly, and the accounting work has also undergone certain changes. At the same time, the relevant staff of colleges and universities should comply with the requirements of the development of the times and constantly improve their comprehensive ability, so as to ensure their rapid development in society, avoiding being eliminated from the competition. On the other hand, the process of new things replacing old things cannot be smooth sailing. If we can grasp the right direction, we will eventually succeed. Therefore, under the new government accounting system, it is impossible to reform the accounting work in colleges and universities overnight and there will inevitably be some problems in the process. Colleges and universities should face up to these problems, analyze and discuss these problems, learn from the successful experience of other colleges and universities, and then make rectification in combination with their own actual situation, so as to continuously improve the efficiency for the accounting work in practice, continuously improve the use value of financial data, and formulate appropriate goals and strategies for the development of colleges and universities, to promote the healthy and stable development of colleges and universities.

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