



Strengthen the Practice of Accounting Management in Public Institutions

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Abstract: With the development of the times, the management system in public institutions is constantly improving, but in its financial management work, accounting management work has a large shortage, to a certain extent, affecting the normal development of public institutions. This paper will explain the significance of strengthening the accounting management of public institutions, and analyze the problems existing in the accounting management of public institutions in detail, including the concept of accounting management to be innovated, the foundation of accounting management is weak, the accounting budget preparation is not refined enough, and the accounting data resources are not dug deeply. The suggestions on strengthening the accounting management of public institutions are put forward, hoping to lay a solid foundation for the development of public institutions in our country.

Keywords: public institution; accounting management; internal control; financial analysis

1. Introduction

Public institutions are social service organizations, which involve many fields, such as education, scientific research, medical care, etc., and are of positive significance to solving livelihood problems and improving the living standards of the broad masses of the people. The normal operation of public institutions is inseparable from the investment of funds, and there is a large amount of capital flow in public institutions every year, and financial management plays an important role in ensuring the rationality and scientific use of funds[1]. Under the premise of the continuous transformation of the economic system, the development of public institutions to new problems, especially the accounting management work must be adjusted in a timely manner, increase the intensity of accounting management work, make maximum use of special financial funds, promote the improvement of public service level, promote the enhancement of social benefits. In the new era, the particularity of public institutions has gradually become prominent. The strengthening of internal accounting management not only needs to start from the system level, but also needs to make scientific arrangements for personnel and conduct systematic training to ensure that the accounting management of public institutions has reached a new high level. In the case of continuous reform, the situation facing the development of public institutions has also changed greatly. Public institutions should not only pay attention to social benefits, but also pay attention to the improvement of economic benefits to accumulate strength for the development of public institutions. However, many public institutions have not yet stepped out of the original financial management system and accounting management mode, and have not paid attention to accounting management, which affects the improvement of the operating efficiency of public institutions. In order to ensure that all reforms are promoted in place, strengthening accounting management has extremely important practical significance for the reform and development of public institutions.

2. Strengthen the important value of accounting management in public institutions

2.1 The practical need to strengthen the implementation of the new system

In the past, public institutions implemented the old accounting system, based on the receipt and payment of funds, and there was no accurate division between budget accounting and financial accounting, and the accounting of public institutions was not comprehensive. The implementation of the new government's accounting system requires the establishment of an accounting management system based on the accrual basis to fully reflect the assets and liabilities, which is difficult to complete under the old accounting model[2]. However, the new government accounting system adopts the double entry mode to solve this problem well, and deals with financial accounting and budget accounting separately to maintain mutual linkage between the two, so as to form an organic accounting whole and provide complete accounting information from multiple perspectives.

2.2 The practical needs of the transformation of accounting work in public institutions

Under the traditional financial model, the accounting work of public institutions is relatively simple, and the accounting management work focuses on the revenue and expenditure accounting, and there is no comprehensive accounting of financial accounting work. For example, some public institutions have unclear assets, especially fixed assets, which are not reflected in the accounts, and do not pay attention to cost accounting and financial management. The accounting is simple, the accounting process is not accurate, and the quality of financial management is not high, which cannot provide guidance for the decision-making of public institutions. Nowadays, due to the continuous advancement of reform and the increasing requirements of society for public institutions, the situation facing public institutions is very grim, and the financial work of public institutions must be transformed in order to adapt to the changes in the development of the situation[3]. To this end, public institutions to do a good job in public services, improve the quality of service, we must start from the fine accounting management, strengthen cost control, adhere to the principle of income and expenditure, and promote the comprehensive development of the business of public institutions.

2.3 The practical needs of strengthening the internal management of public institutions

Under the background of reform, the post responsibilities within public institutions have been further optimized, the division of personnel has been further clarified, and a performance-based assessment system has been basically formed. In order to improve service quality, public institutions must make good use of economic incentives and strengthen internal control. Some public institutions must establish financial management models such as linking revenue and expenditure and controlling total cost and expense, strengthen the ratio between internal cost and income, and carry out objective evaluation of expenditure performance. This requires public institutions to start with budget management, strengthen internal revenue and expenditure management, and promote the improvement of internal management efficiency.

3. The current predicament of accounting management of public institutions

3.1 Accounting management concepts need to be innovated

Because many public institutions have the nature of public welfare, they do not pay attention to profit in financial goals, but pay more attention to performance and social benefits. This has caused a lot of institutions do not pay attention to the accounting management work, many institutions in charge of the accounting management work is not high attention, lack of accounting management concept, some responsible for no financial management concept, therefore, the need for financial concept conversion. If the financial institutions are not fully equipped, there is no sound accounting internal control system, only accounting cashiers, no review, accounting and financial internal control function is weakened. Some units are not equipped with full-time financial and accounting personnel, financial personnel have not received the new government accounting system training, accounting and accounting processing ability is poor. At the same time, the internal audit department is not established, and the internal supervision function is weakened, and there is a high risk[4].

3.2 Weak foundation of accounting management

In financial accounting management, public institutions are different from enterprises, and administrative units are also different, so there are differences in financial accounting work. However, in practice, many public institutions are treated as administrative units in the management system, and some units mainly rely on financial budget arrangements for fund allocation, which is very dependent on financial funds. Therefore, the management of accounting work is not paid attention to, the basic work of accounting is weak, and the accounting accounting is not very complete. On the one hand, there is no sound financial accounting management system, the financial accounting method is simple, the operation process is not standardized, and the financial work is marginalized[5]. Accounting management mainly deals with revenue and expenditure business, and the accounting treatment is relatively arbitrary, and the accuracy of accounting management is not high. On the other hand, the accounting is not comprehensive, such as the lack of cost accounting, operating and non-operating business is not accurately divided; Did not do a good job of cost allocation, resulting in false accounting content; Some assets are not included in the accounting system, accounting registration; No depreciation for fixed assets, etc. In addition, some public institutions do not have a sound accounting statement system, only a statement of income and expenditure, or a balance sheet, the lack of cash flow statements, and no financial statements, can not provide comprehensive accounting information.

3.3 Insufficient refinement of accounting budget preparation

In the new situation, the role of budget is becoming more and more prominent, in the financial accounting management, we should play the role of budget management, strengthen accounting management, and promote the operation efficiency of public institutions. However, many public institutions do not pay attention to the budget preparation, the preparation

method is simple, the preparation of subjects and contents are not refined, which is not conducive to the implementation of the budget. Some public institutions are prepared according to the budget of the previous year or the budget implementation in recent years, without considering the future business development trend, resulting in a large gap between the budget preparation and the actual situation. At the same time, in the actual implementation, it is not carried out according to the budget preparation, the budget execution is weak, the cost is too much in the implementation process, the cost is difficult to control, the waste of funds is serious, and the budget management has not played a role.

3.4 Not digging deep accounting data resources

In the accounting work of public institutions, some public institutions have not done a good job in accounting analysis. After the completion of accounting processing, some accountants generate statements according to the system, and it is considered that the accounting management work is over. In fact, the addition of a financial analysis link in accounting management requires accounting personnel to use professional knowledge to analyze the accounting statement data, to mine the information contained in the accounting data, and to provide management decision-making basis for unit leaders[6]. However, many accounting personnel in public institutions do not understand this point, and they do not find the root cause of the changes in the income and expenditure of public institutions and the reasons for the changes through accounting analysis. Therefore, they do not play a good role of accounting advisers, and the value of accounting data is not fully utilized.

4. Measures to strengthen the accounting management of public institutions

4.1 Innovative accounting management work concept

The person in charge of a public institution should change the management concept, learn advanced management concepts, learn the new government accounting system, enhance their comprehensive quality, and enhance their understanding of accounting and financial management.

First, we must have a clear understanding of the reform situation. In the face of the continuous advancement of the classification reform of public institutions, the person in charge of public institutions should have a forward-looking vision, keep a clear mind, have a clear understanding of the importance of accounting management, understand the law, abide by the law, take the lead in law enforcement, support financial and accounting personnel to do a good job in accounting management, and ensure the standardized operation of financial and accounting work in public institutions.

The second is to configure accounting institutions according to regulations and select good accounting personnel. In accordance with the requirements of the size and establishment of the unit, the accounting organization should be well equipped, and the accounting personnel should be equipped, and the allocation of financial and accounting personnel should meet the requirements stipulated in the financial management system to ensure the orderly operation of financial and accounting work. On the one hand, it is necessary to set up accounting institutions, standardize accounting work flow, and ensure the benign operation of accounting management. On the other hand, it is necessary to choose excellent personnel to engage in financial and accounting work, and practitioners should have professional knowledge, be skilled in operating accounting and accounting, and be able to strictly implement financial and accounting regulations. At the same time, accounting and auditing posts should be set up to play the role of accounting and auditing. Accounting and auditing personnel should adhere to the principles, strictly check the audit, strictly implement the relevant procedures and processes, and fulfill the supervision responsibility.

Third, we will strengthen internal audit and supervision. Public institutions should change the problem of weak internal supervision, set up internal audit departments, strengthen the supervision of accounting work, and prevent financial irregularities.

4.2 Improve accounting internal control management

From the perspective of standardizing accounting management, public institutions should strengthen accounting internal control management, do the basic work of accounting management, and prevent internal risks. First, it is necessary to establish and improve the internal management system of accounting, clarify the responsibilities of accounting posts, do a good job of responsibility division, and separate incompatible positions to ensure the mutual restraint between accounting posts. The second is to build a sound accounting management system, according to the requirements of the system, to build a sound accounting management system. Make a good account setting, scientific design of the accounting system, accounting process and accounting statement system, so that the accounting accounting management meets the management requirements of all parties, and is conducive to strengthening the accounting internal control management. The third is to pay attention to the basic work of accounting management. The public institution shall handle the accounts according to the

requirements of the accrual basis; At the same time, we should pay close attention to the basic management of accounting, starting from accounts, tables, data, certificates and other aspects, do a good job in voucher filling, financial records, statements and other basic work, and standardize accounting management. At the same time, it is necessary to introduce financial management information system, use the system to strengthen accounting management, promote the efficiency of accounting management, and provide a reference for financial decision-making of public institutions.

4.3 Strengthen the supervision of accounting budget management

Public institutions should adapt to the practical needs of reform and development, strengthen the function of budget management, use budget management to do a good job in financial work, and improve the quality of financial management. On the one hand, we should carefully analyze the financial revenue and expenditure of public institutions, do a good job in the preparation of financial budgets, and provide financial security for the development of public institutions; It is necessary to accurately budget the business income and expenditure of public institutions, analyze the sources of income and the growth of costs in detail, further refine projects, improve the accuracy of budget preparation, and make budget preparation executable. On the other hand, we should strengthen the supervision and implementation of the approved budget, divide the revenue items and cost items into different responsible departments, and strengthen the binding force of the budget. Establish a budget restraint mechanism, link with the performance rewards of various departments, establish an effective incentive mechanism, promote the implementation of the budget in place, so that the role of the budget can be effectively played. In order to control the growth of costs from the source, accounting personnel should strengthen accounting supervision, discover problems in management through accounting management, improve the quality of accounting work, promote the improvement of the operating quality of public institutions and the continuous growth of income level, so as to promote the better development of public institutions.

4.4 In-depth comprehensive analysis of accounting data

Under the new situation, all parties in society put forward higher requirements for the development of public institutions, and public institutions must constantly meet social needs and cope with changes in the development situation. To this end, public institutions should find problems in accounting management, find loopholes in management, achieve innovation in management mode, and promote the comprehensive development of public institutions' businesses. This requires the leaders of public institutions to attach great importance to the accounting analysis work, requiring accounting personnel to do a good job of accounting management in strict accordance with accounting standards and systems, improve the accounting management process, and learn the accounting analysis method. Financial and accounting personnel should analyze accounting data in combination with the characteristics of business operation of public institutions. With the help of the accounting management system, accounting personnel can set a series of parameters, use the management system to provide basic information for accounting analysis, fully explore the factors behind the accounting data, find ways to improve the management level of the unit, and provide relevant information in detail and accurately through the analysis report, so as to provide reference for leaders and management decisions. So as to better play the function of accounting.

5. Conclusion

All in all, in the new era, public institutions must carry out targeted optimization of internal control system with forward-looking thinking, continuously improve the quality of accounting staff according to different characteristics highlighted by accounting management activities, clarify work responsibilities and rights and specific contents, and strengthen accounting management through effective control of core issues. Relying on modern technology and scientific ideas to solve accounting problems comprehensively, the quality of accounting management in public institutions will be improved to the maximum extent.

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