

Analysis of Construction of Administrative Institutions Accounting System

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Abstract: The accounting work of administrative institutions is not standard and internal control system is not perfect. The author institution accounting for the current status of the work, combined with his work experience, proposed countermeasures and measures to strengthen institutions accounting system.

Keywords: Accounting; Internal Control; Countermeasure

1. Introduction

Administrative institutions accountants can comprehensive, systematic and continuous record of administrative capital movement, reflect and monitor the implementation of national administrative institutions budget accounting. Standard accounting work has a very important significance for the strengthening of the administrative institutions financial management, improve efficiency in the use of fiscal funds, and strengthen the administrative functions of the unit.

2. Accounting Problems of China's Administrative Units

2.1. Non-standard Accounting Documents Foundation

There are serious irregularities phenomenon of basic accounting and institutions. First, the original certificate is incomplete, and a lot of the original certificates of institutions accounted are not complying with relevant state regulations. Various elements of the original certificate exists loutian, less filling, do not fill the phenomenon. These uncomplete original documents are included in the administrative units of accounting information, the impact of accounting information for accuracy. Secondly, the original certificate false phenomenon. For example: Accounting original certificate completed projects in economic and business content does not match the actual projects, economic projects, the content and scope of the use of invoices, business scope does not match, the preparation of false violations homemade original documents and so on. Again, vouchers are not standardized. Some complete summary of accounting vouchers are too simple to write, and some accounts names are not standardized. It also gives information on the accuracy of the accounting brought difficulty.

2.2. Accounting System of Institution is not Perfect

As institutions royal food and by the traditional system. Doing how many things by the appropriation of money. It is too dependent. Basic accounting work is weak, a variety of financial management system is not perfect, even if there is a system on the wall, it just decoration, the system can not really act according to regulations. Some units did not establish a strict internal control system, and some units' unscientific financial accounting are not system and rigorous. It is precisely because there is no sound accounting system, institutions accounting often a mere formality, which gives financial accounting unit of work has brought many difficulties.

2.3. Lacking Binding Force of Execution and Budget

Shown in the following aspects: First, in the preparation of departmental budgets, stay in their own vested interests, and strive to increase in the last year on the base, the actual work is not at zero-based budgeting for the preparation, affecting the accuracy of departmental budgeting sex. Second, some units in the project expenditure budget management and use of funds, the expenditure control is lax, overrun serious waste. Third, some units in the project expenditure budget management and use of funds, the basic expenditures and project expenditures are not clearly defined, with the project expenditure to compensate for the lack of funding for basic expenses, utility expenses for maintaining daily, did not do earmarking. Fourth, some use of special funds budget units in the process of re-appropriation and light management, budget review and light weight actual effect on the performance of the actual use of project funds to the lack of effective monitoring and evaluation.

2.4. Accounting System is not in Accordance with Relevant Accounting

Some institutions deal with some of the accounting business by "undertakings accounting system", but some businesses also by "Enterprise Accounting System".

There are random phenomena in accounting when preparing accounts, such as the unit "balance" subjects' treatment. Due to the improper handling prior fiscal operations, resulting in the phenomenon of loss does not deserve. On the accounting treatment of special funds, failed to deal with according to the provisions of accounts but by the normal appropriation process, resulting in steep financial appropriation will pay taxes on "business expenses" subjects reflected, not "tax payable" subject reaction, did not accurately reflect the situation pay taxes, etc. Because of the accounting treatment of business units of accounting irregularities, the resulting information is untrue.

2.5. Accounting in the Internal Control System is not Perfect

Some departments and units are lack of financial oversight mechanism of mutual restraint, unit accounting cashier by the same individual. The transfer is not standardized, and internal accounting lacks control. So violations of law can take advantage of the opportunity. Credit too much, too indiscriminate, not unified effective management. Some departments and units to local interests set the expense of national policies and regulations, not only good at stand fees, and retention of special funds or unit payable national fiscal income.

3. Thinking of Standardize Administrative Institutions Accounting System

3.1. Improving and Perfecting the System of Accounting Regulations

In the legal system construction, have strong operational, practical, scientific rigor. Improve its supporting measures, pay attention to the convergence of the relevant laws and regulations, to avoid confusion in the implementation of a sound financial management system of science. So that the work of the accounting can have regulatory rules to follow, and plugged the legal accounting irregularities vulnerabilities. At the same time, increase the implementation of accounting regulations, and strengthen the people responsible for the first responsibility awareness, law concepts, in addition to the inspection problems require timely rectification, shall be strictly according to the law and to hold those responsible.

3.2. The Implementation of Centralized Accounting System

Institutions centralized accounting management system by changing the accounting personnel and accounting business processes, strengthen accounting and accounting supervision, from the source to curb corruption in the administrative institutions, eliminate Hu spent squandering and extravagance and waste, to improve efficiency in the use of fiscal funds purposes. Administrative institutions centralized accounting approach is: capital controls

as the goal, to strengthen the supervision of any financial revenue and expenditure, focusing on established accounting center; each unit while retaining the right of approval and use of funds under the premise of the right to cancel the city or county is satisfied people have focused on accounting for all financial institutions of the bank account, the unit of "zero" bank account management; finances to benefit oriented, all accounts and accounting business processes and centralized the accounting center, unified accounting and management, and strive to accounting , management and supervision costs are minimized.

3.3. The Implementation of Accounting Staff Appointment System

Accountant appointment system is a major reform of the management system, and it helps to accounting personnel shall perform accounting functions, improve the quality of accounting information; helps to strengthen macro-control, and promote the reform of SOEs; helps to strengthen fiscal revenue and expenditure management, strengthening of good governance; contribute to strengthening the management of state assets, to prevent loss of state assets; contribute to the management and construction of the accounting team. Accounting Personnel also solve the current administrative units of accounting work in many problems in an effective way. Implementation of Accounting Personnel One is to raise the accounting personnel and accounting status and importance of the two is to strengthen basic accounting work, three are able to have the ability to curb the occurrence of fiscal discipline, four extra-budgetary funds is to implement "expenditure" provisions, increase or decrease revenues have a very active role.

3.4. Strengthening the Internal Control System Construction

One requires units to combine their own actual situation, to develop principles including supervision, monitoring content, the mode of supervision and monitoring of incentive content such internal oversight ways to make the unit's internal oversight standardization and institutionalization; Second, implement the plan, work in strict accordance, so that the internal accounting controls and internal oversight to achieve everything was responsible for everything rules to follow, everything was supervised everything well documented requirements, give full play to the whole process of internal oversight and control role; three is to broaden the scope of the inspection , try to cover all areas of the business, or positions on important business to conduct regular audits of key and difficult problems for special inspection and audit, from the "assault-based internal audit" to "routine internal audit based , complemented by regular or irregular audit "change.

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