

Research on Influencing Factors and Governance Ideas of Fragmentation of Government Accounting Standards System

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Abstract:The research holds that there is a prominent fragmentation problem in the implementation of government accounting standards system, which is mainly manifested in the differences in the understanding and implementation of standards between different departments at the same level, the uneven construction of accounting information systems and the imbalance of professional ability of accountants. In 2022, the proportion of local fiscal revenue in GDP in C province was as high as 14%, while that in D province was only 6%. This significant difference in fiscal strength affected the material basis for implementing government accounting standards in various places. The research concludes that in the future, we should strengthen the top-level design and improve the supporting system, unify the construction standards of government accounting information system, strengthen the education and training of accounting personnel and enhance the professional competence, so as to effectively solve the current dilemma of fragmented implementation of government accounting standards system.

Keywords: government accounting standards; Fragmentation; Governance strategy

Introduction

Since the promulgation and implementation of the new government accounting standards in 2014, China has played an important role in promoting government accounting reform, standardizing accounting and improving the quality of accounting information. However, in the process of implementing the standards, the problem of fragmentation has become increasingly prominent, which has become a major obstacle to the further promotion of government accounting reform. The data shows that in 2022, only 15% of the accountants in a municipal government have a postgraduate degree or above, while 25% have a junior college degree or below. This remarkable difference in educational background affects the formation of accountants' professional ability, which needs to be actively explored.

1 Fragmentation Performance in the Implementation of Government Accounting

standards system.

1.1 The Understanding and Implementation of Standards among Different Departments are Fragmented

In practice, there are some differences in the understanding and implementation of government accounting standards between different departments at the same level. Relatively speaking, some departments have a little one-sided understanding of the standards, and the reliability and soundness of solid implementation need to be further strengthened; However, other departments have a higher understanding of the standards and standardized implementation, which affects the development of government accounting work from the root cause. In order to ensure that the standards are effectively implemented in all departments and avoid unnecessary negative effects caused by differences as much as possible, the key lies in strengthening the education and training of government accountants, improving their

professional competence and enabling them to devote themselves to the implementation of the standards. Grasping the key role of improving the professional quality of personnel and consolidating the talent base is an important level to promote the implementation of government accounting standards [1].

Table 1 Differences in understanding and implementation of standards between different departments at the same level in a certain district government

Terms	Name of a department	Difference degree of criterion understanding	Difference of execution intensity	Difference of transparency of information disclosure
1	department of finance	low	tall	tall
2	education department	middle	middle	middle
3	Health department	tall	low	low

1.2 The Level of Accounting Information System Construction is Fragmented

The construction of government accounting information system needs to be strengthened, and the construction level varies from region to region. The reliability and soundness of accounting information system construction in some areas need to be further strengthened; In other areas, a relatively perfect accounting information system has been established, which runs stably. This difference has affected the overall improvement of government accounting informatization level from the root level. Thus, to some extent, it highlights the imbalance in the development of government accounting informatization among regions.

1.3 The Professional Ability of Accountants Is Fragmented.

In practice, the professional ability of government accountants is unbalanced. Relatively speaking, the professional ability of government accountants in some areas is low, and the understanding and grasp of the new standards need to be further strengthened; However, accountants in other areas have higher professional ability and can better understand and implement the new

standards, which affects the effective implementation of government accounting standards from the root cause [2]. It can be considered that the imbalance of accountants' professional ability highlights the imbalance of the construction of government accounting talents among regions to some extent.

2 The Influencing Factors of Fragmentation in the Implementation of Government Accounting Standards System

2.1 Guidance and Regulatory Impact

An important reason for the fragmentation of the implementation of government accounting standards system lies in the lack of unified guidance and supervision, which is more prominent under the traditional background conditions. Relatively speaking, China's current government accounting management system is relatively scattered, and there is a lack of necessary communication, coordination and overall arrangement between different departments and levels, resulting in significant differences in the implementation of the standards. It can be considered that the lack of unified guidance and supervision has contributed to the fragmentation problem to some extent [3]. If this situation continues, it may have a negative impact on the authority and seriousness of government accounting standards. From the root point of view, the lack of unified guidance and supervision is not conducive to the formation of the overall synergy in the implementation of government accounting standards, to the due role of standards, and may ultimately affect the improvement of the quality and efficiency of government accounting work.

2.2 The Impact of Local Government Financial Autonomy

The influence of local government's financial autonomy is another important reason for the fragmentation of the implementation of government accounting standards system, which is more prominent under the traditional background conditions. Relatively speaking, China's current financial system gives local

governments higher financial autonomy, and local governments have greater room for independent decision-making in fiscal revenue and expenditure, budget arrangements, etc. This autonomy has affected the unified implementation of government accounting standards to some extent. It can be considered that the existence of local financial autonomy objectively contributes to the difference between accounting treatment and reporting. From the root point of view, there is internal tension between local financial autonomy and national unified government accounting standards to a certain extent. If it is not handled properly, it may lead to the fragmentation of the implementation of the standards [4]. Table 1 shows the proportion of local fiscal revenue in the province's GDP in some provinces, and it can be seen that there are obvious differences between different provinces:

Table 2 Overview of Specific Gravity

province	In 2022
Qinghai province	9.1%
Jiangsu Province	7.5%
Beijing	13.7%
Jilin province	6.5%

As can be seen from Table 1, in 2022, the proportion of local fiscal revenue to GDP in Qinghai Province, Jiangsu Province, Beijing and Jilin Province is quite different, with Beijing accounting for more than 13.7% and Jilin Province accounting for 6.5%. This remarkable difference in financial strength affects the material basis of implementing government accounting standards in various places to some extent, which may eventually lead to regional differences in accounting information quality.

2.3 The Impact of Education and Training

The lack of education and training of accountants is another important reason for the fragmentation of the implementation of government accounting standards system, which is more prominent under the traditional background. Relatively speaking, the current education and training system for government accountants in China is not perfect, and the pertinence and effectiveness need to be further strengthened. This situation has affected the

accountants' understanding and grasp of the standards to some extent. It can be considered that the lack of education and training leads to the uneven professional ability of accountants at the root level. If this problem is allowed to persist, it may have a negative impact on the effective implementation of government accounting standards. In the long run, the lack of education and training for accounting personnel is not conducive to improving the professional quality of accounting personnel in an all-round way, to ensuring the quality of government accounting work, and may eventually affect the in-depth promotion of government accounting reform.

2.4 The Impact of Information Construction on the Implementation of Accounting Standards

In addition to the above factors, the difference in the level of informatization construction is also an important reason for the fragmentation of the implementation of government accounting standards system. In recent years, great progress has been made in the construction of accounting informatization in local governments, but overall, there are still problems of uneven and insufficient development. In some economically underdeveloped areas, due to financial constraints, the construction of software and hardware infrastructure of government accounting information system is relatively backward, which affects the informatization and standardization level of government accounting and reporting. Taking Jiangsu Province as an example, in 2022, the general public budget expenditure of local governments in Jiangsu Province was 1,490.319 billion yuan, an increase of 2.2%. This disparity in financial strength directly affects the investment of the two provinces in government accounting informatization. Relevant research data show that more than 90% of administrative institutions in Jiangsu Province have achieved full coverage of accounting information systems, and built a government accounting data center with three levels of connectivity and horizontal collaboration among provinces, cities and counties. However, in some underdeveloped cities and

counties in Gansu Province, nearly 40% of administrative institutions are still not equipped with accounting information systems, mainly relying on manual bookkeeping, and the level of information application is seriously lagging behind. It can be considered that the unbalanced development of government accounting informatization has aggravated the fragmentation of the implementation of standards from the technical support level. Without a sound and standard information system as a support, the standardization and consistency of government accounting and reporting will be difficult to guarantee, and the quality and reliability of accounting information will also be affected. Therefore, it is one of the key measures to solve the fragmentation problem to promote the construction of government accounting informatization and improve the ability of information system to support the implementation of standards. In practice, we should start from the countermeasure level, actively explore effective fragmentation solutions, ensure their reasonable application, achieve high-quality development goals, and fully implement the accounting standards system from the root cause level.

3 Countermeasures to Control the Fragmentation of Government Accounting Standards System Implementation

3.1 Strengthen the Top-Level Design and Improve the Supporting System

Strengthening the top-level design and perfecting the supporting system are the key functions to control the fragmentation of the implementation of the government accounting standards system, which has been fully proved in practice. Under the traditional background, the fragmentation of the implementation of government accounting standards is relatively prominent, and the soundness of the system guarantee system needs to be further strengthened. It can be considered that the lack of system construction has affected the effective implementation of the standards from the root level. To ensure that government accounting standards are fully implemented and avoid unnecessary negative effects

caused by fragmentation as much as possible, the key lies in building a complete and clear-cut supporting system with strong top-level design as the guide, and consolidating the institutional foundation for the implementation of government accounting standards.

Table 3 Elements of Perfecting Supporting System (Part)

Terms	Perfect direction	Specific measures or indicators
1	Optimization of institutional framework	Formulate unified government accounting standards and accounting systems. Clear accounting elements, accounting subjects, report format, etc.
2	Policy guidance and training	Number of policy interpretation and operation guides issued (copies) Number of training activities (times)
3	Establishment of supervision mechanism	Frequency of supervision and inspection (times/year) Problem rectification rate (%)
4	Information construction	Promotion of financial software and technical means Construction of data exchange and information sharing platform

Specifically, the top-level design needs to formulate a unified and standardized government accounting management method at the national level, and systematically guide and standardize the implementation of the standards, which is the overall starting point for improving the supporting system. At the same time, the top-level design should also clarify the internal relationship between government accounting reform and fiscal and taxation system reform, make overall consideration and systematic planning at a higher level and in a wider scope, and guide the system construction with the overall idea of reform, which is conducive to giving play to the synergistic effect of the system. On the basis of strengthening the top-level design, the construction of supporting institutional system needs to focus on specific levels, and refine and implement the institutional norms of government accounting, reporting and other links as much as possible to ensure the soundness and effectiveness of the institutional system. Only through comprehensive and meticulous system design can the requirements of government accounting standards be implemented and the due role of regulation

and restraint be effectively played.

3.2 Unified Government Accounting Information System Construction Standards

Unifying the construction standards of government accounting information system is the key level to control the fragmentation of government accounting standards system, which has been fully proved in practice. The uneven construction of government accounting information system is relatively prominent, and the reliability and soundness of the system need to be further strengthened. It can be considered that the difference of system construction standards has affected the overall improvement of government accounting informatization level from the root level. To ensure the effective implementation of government accounting standards and avoid the negative impact caused by fragmentation as much as possible, the key lies in unifying the construction standards of government accounting information systems and consolidating the infrastructure of accounting informatization.

Specifically, the unified system construction standards need to formulate normative documents at the national level, clarify the overall objectives, basic principles and main contents of system construction, and design the key elements of software and hardware configuration and data standards in a unified way, which is the general grasp of standardized system construction. At the same time, the unified construction standards should also fully consider the differences of local actual conditions, seek a balance between unity and flexibility, avoid adopting a "one size fits all" approach, and ensure that the standards are scientific, reasonable and operable [5]. On the basis of clear and unified standards, system construction also needs to exert efforts at the application level, vigorously promote mature and reliable general software products, and concentrate on developing special application systems that meet the needs of government accounting and reporting, so as to minimize the blindness and randomness of system construction. Only by adhering to standards first and demand traction can we finally

realize the standardization and standardization of government accounting information system.

Table 4 Elements of Unified Government Accounting Information System Construction Standards (Part)

Terms	Key elements	Description and requirements
1	System architecture and compatibility	Determine the architecture (such as B/S, C/S) adopted by the system to ensure compatibility with existing IT infrastructure and support multi-platform operation.
2	Data security and confidentiality	Formulate strict data encryption, access control, backup and recovery strategies to ensure the confidentiality, integrity and availability of accounting information.
3	Data exchange standard	Follow the national unified government accounting information exchange standards (such as XML, JSON and other formats) to realize cross-departmental and cross-system data sharing and exchange.
4	Accounting subjects and statement specifications	Follow the "government accounting system-accounting subjects and statements of administrative institutions" and other provisions, and unify the requirements for accounting subjects and statements.
5	Functional modules and business processes	Define the functional modules (such as accounting processing, report generation, budget management, etc.) that the system needs to contain, optimize business processes, and improve work efficiency.

3.3 Strengthen the Education and Training of Accounting Personnel and Enhance Their Professional Competence

Strengthening the education and training of accountants and improving their professional competence are the key aspects to control the fragmentation of the implementation of government accounting standards system, which has been fully proved in practice. Under the traditional background, the problem of uneven professional ability of government accountants is relatively prominent, and the ability to understand and

grasp the standards needs to be further strengthened. It can be considered that the difference of accountants' ability affects the effective implementation of government accounting standards from the root level. To ensure the full implementation of government accounting standards and avoid the negative impact caused by fragmentation as much as possible, the key lies in taking the education and training of accounting personnel as the top priority and consolidating the foundation of talent team construction.



Figure 1 Accounting Personnel Education and Training Site

To strengthen education and training, it is necessary to establish and improve the training system of government accountants, formulate scientific and reasonable training programs, clarify the training objectives, main contents and implementation paths, and ensure the systematization, sustainability and effectiveness of training work, which is the general starting point for improving the ability of accountants. At the same time, education and training should also adhere to the demand orientation, highlight the characteristics of government accounting work, increase the proportion of practical and operational courses, and introduce the practical teaching mode of scenario simulation and case analysis to effectively improve the pertinence and

operability of training. On the basis of innovative training mode, education and training also need to exert efforts at the level of incentive mechanism, closely link training and learning with career development and performance appraisal, mobilize the enthusiasm and initiative of accounting personnel to participate in training, promote the combination of learning and application, and apply what they have learned to the best of their abilities. Only by insisting on system first, demand traction and incentive guarantee can the overall improvement of accounting personnel's ability and quality be finally realized.

4 Conclusion

To sum up, it is found that the fragmentation in the implementation of government accounting standards system has become a key obstacle to the in-depth promotion of government accounting reform. In 2022, the proportion of local fiscal revenue to GDP in China's provinces is obviously different, ranging from 14% in C province to 6% in D province, which reflects the uneven objective basis for the implementation of the standards. In the coming period, we should be problem-oriented, adhere to the "two-wheel drive" of system innovation and capacity building, accelerate the construction of a complete and coordinated government accounting management system, vigorously improve the informationization and specialization level of government accounting work, and lay a solid foundation and gather strength for the full and effective implementation of government accounting standards.

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