

Original Research Article

Open Access



Research on the Application Strategies of Accounting Systems in Agricultural Public Institutions

Lei Shi*

Xiangyang City Plant Protection Station, Xiangyang, Hubei, 441000, China

*Correspondence to: Lei Shi, Xiangyang City Plant Protection Station, Xiangyang, Hubei, 441000, China,
E-mail: sl0304@163.com

Abstract: This paper explores the application strategies of the accounting system in agricultural public institutions, aiming to optimize their financial management framework. The paper provides an overview of the structure, functions, and uniqueness of the accounting system in agricultural public institutions. It then analyzes the major issues and causes in the current application of the accounting system, including external environmental factors, flaws in internal management mechanisms, and insufficient personnel quality and capabilities. Based on these issues, the paper proposes four key application strategies. The implementation of these strategies will help agricultural public institutions improve financial management efficiency, ensure the authenticity and accuracy of accounting information, and facilitate the smooth implementation of agricultural policies and the rational allocation of agricultural resources.

Keywords: Agricultural public institutions; accounting system; application strategies

Introduction

Agricultural public institutions are a critical component of the national agricultural system. The effectiveness of their accounting system not only affects the internal financial management level of the institution but also directly influences the efficiency of agricultural policy implementation and the optimal allocation of agricultural resources. Therefore, this paper aims to analyze the uniqueness of the accounting system in agricultural public institutions, the causes of existing application problems, and propose effective application strategies. These strategies are intended to optimize the financial management system, enhance financial management efficiency, and improve risk prevention capabilities within these institutions.

1. Overview of the Accounting System in Agricultural Public Institutions

1.1 Structure and Function of the Accounting System

The accounting system consists of several components, including accounting standards, accounting policies, accounting subjects, financial statements, accounting procedures, and the internal control system. Accounting standards provide the basic framework and principles for the accounting system, ensuring consistency and comparability in accounting practices. Accounting policies specify the methods and procedures for accounting, such as inventory valuation and depreciation calculations. Accounting subjects are the basic units of accounting, reflecting various aspects



© The Author(s) 2025. **Open Access** This article is licensed under a Creative Commons Attribution 4.0 International License (<https://creativecommons.org/licenses/by/4.0/>), which permits unrestricted use, sharing, adaptation, distribution and reproduction in any medium or format, for any purpose, even commercially, as long as you give appropriate credit to the original author(s) and the source, provide a link to the Creative Commons license, and indicate if changes were made.

of the institution's economic activities. Financial statements present the results of accounting, such as the balance sheet, income statement, and cash flow statement, which reflect the institution's financial condition and operating results. Accounting procedures define the specific steps for collecting, processing, and reporting accounting information. The internal control system ensures the effective implementation of the accounting system. The functions of the accounting system are primarily reflected in several key areas: Firstly, providing financial information to help managers understand the financial condition and operational results of the institution, thereby aiding decision-making; secondly, supervising economic activities, ensuring the legality and efficiency of economic actions through accounting and auditing; thirdly, protecting asset security by preventing asset loss and misuse through internal controls; fourthly, facilitating policy implementation by accurately recording and reporting accounting data, reflecting the effectiveness of policy execution, and providing a basis for policy adjustments. For agricultural public institutions, the accounting system also plays a special role. As these institutions often bear the responsibility of implementing national agricultural policies and allocating agricultural resources, their accounting system must not only meet internal management needs but also align with national policy goals. This ensures the smooth implementation of agricultural policies and the rational allocation of agricultural resources^[1].

1.2 The Uniqueness of the Accounting System in Agricultural Public Institutions

The uniqueness of the accounting system in agricultural public institutions is primarily reflected in several aspects. Firstly, it is closely related to the characteristics of agricultural production activities. Agricultural production has long cycles, strong seasonality, and is greatly influenced by natural conditions. These characteristics require that the accounting and reporting of agricultural public institutions fully consider these factors. For instance, during the harvest season, institutions may need to invest large amounts of funds for procurement, storage, and processing, whereas in other seasons, they may face issues with idle funds. The accounting system needs to be flexible and adjustable to accommodate the changes in agricultural production activities.

Secondly, it is closely tied to agricultural policies. Agricultural public institutions often take on the task of implementing national agricultural policies, such as the execution of agricultural subsidies, agricultural insurance, and agricultural credit policies, as well as managing related funds. This requires the accounting system to align with national policies, ensuring the safe, compliant, and efficient use of policy funds. Additionally, the accounting system must be capable of reflecting the effectiveness of policy implementation and providing a basis for policy adjustments. Finally, it is closely related to agricultural resource management. Agricultural public institutions play a crucial role in managing and allocating agricultural resources, such as land, water, and biological resources. The accounting system must accurately reflect the use of these resources, providing decision-making data for resource management and allocation.

2. Problems and Causes of the Application of Accounting Systems in Agricultural Public Institutions

2.1 External Environmental Factors

With the adjustment of national agricultural policies and the standardization of financial management, agricultural public institutions need to continuously update and improve their accounting systems to adapt to the new policy environment. Due to the lag and uncertainty of policies and regulations, accounting systems often struggle to quickly adapt to these changes, resulting in issues in practical application. The fluctuations in the agricultural market also pose challenges to the application of the accounting system. Changes in factors such as agricultural product prices and market demand affect the financial condition and operating results of agricultural public institutions, and the accounting system must be able to reflect these changes in a timely and accurate manner. However, due to the inherent lag and insufficient flexibility of the accounting system itself, it often fails to capture and reflect market dynamics in time, leading to poor application outcomes.

2.2 Internal Management Mechanism Factors

The internal management mechanism is a key factor affecting the application of the accounting system in agricultural public institutions. The lack or inadequacy of an internal control system is a significant reason for

the issues in the application of the accounting system. Some agricultural public institutions lack an effective internal control system, resulting in the inability to guarantee the accuracy and timeliness of accounting records and reports. For example, the absence of effective approval procedures and supervision mechanisms allows non-compliant economic activities to occur, which may even lead to fund loss and misuse. The insufficient enforcement of the accounting system is also an important reason for the poor application of the system. While some institutions have developed relatively complete accounting systems, these systems are often merely superficial in practice, lacking effective supervision and evaluation mechanisms, making the system essentially ineffective^[2].

2.3 Personnel Quality and Capability Factors

Personnel quality and capability are significant factors affecting the application of the accounting system in agricultural public institutions. The low professional quality of accounting staff is a major cause of issues in applying the accounting system. Some accounting personnel have limited understanding and application abilities regarding the accounting system, making it difficult to accurately implement the related provisions and requirements, resulting in a lack of accuracy and standardization in accounting records and reports. Furthermore, some accounting staff fail to update and master new knowledge and technologies, which makes it difficult to adapt to new work environments and requirements when the accounting system is updated or improved. The lack of professional ethics and a sense of responsibility among accounting personnel is also a critical factor impacting the effectiveness of the accounting system. Some accounting staff lack a sense of responsibility and ethical awareness, giving insufficient attention to the execution and supervision of the accounting system, and even engaging in illegal or non-compliant behavior, which severely damages the financial image and interests of agricultural public institutions.

3. Application Strategies for the Accounting System in Agricultural Public Institutions

3.1 Improving the Accounting System Framework

Improving the accounting system framework is fundamental to enhancing the effectiveness of the accounting system application in agricultural public

institutions. Agricultural public institutions should closely follow the changes in national policies, regulations, and new requirements for financial management, continually updating and improving their accounting systems to ensure they remain up-to-date, scientific, and effective. Agricultural public institutions should establish a comprehensive accounting system, clarifying the basic principles, methods, and procedures for accounting, to ensure the accuracy and standardization of accounting records. This includes developing standardized accounting subjects and report formats, regulating accounting procedures and timelines, and establishing mechanisms for the supervision and evaluation of accounting practices. By creating a robust accounting system, agricultural public institutions can ensure that their financial status and operational results are accurately and truthfully reflected. Moreover, agricultural public institutions should strengthen the coordination and alignment of the accounting system with other management systems. The accounting system does not exist in isolation; it is closely linked with other management systems, such as budget management, asset management, and project management. Therefore, when formulating the accounting system, agricultural public institutions must fully consider the requirements and characteristics of these other management systems to ensure the coordination and consistency between the accounting system and the broader management framework. This helps improve the management efficiency of agricultural public institutions and promotes the effective implementation of all management systems. Regular inspections, internal audits, and performance evaluations should be conducted to promptly identify and address any issues or deficiencies in the execution of the accounting system, ensuring its effective implementation.

3.2 Strengthening Internal Control and Auditing

Strengthening internal control and auditing is an important safeguard for enhancing the effectiveness of the accounting system application in agricultural public institutions. Agricultural public institutions should establish and improve their internal control systems, clearly defining the objectives, principles, and measures for internal control to ensure its effective implementation. Firstly, agricultural public institutions should improve the internal control system construction.

This can be achieved by developing internal control manuals, flowcharts, and risk control points, and by clarifying the division of responsibilities, approval processes, and risk control measures. These measures help enhance the institution's ability to prevent risks and avoid financial risks. Secondly, agricultural public institutions should strengthen internal auditing work. Through internal auditing, institutions can supervise and inspect financial management, promptly identifying and correcting problems and shortcomings to ensure compliance and efficiency. Internal auditing should focus on comprehensive oversight before, during, and after processes to ensure that all aspects of financial management are effectively controlled. Additionally, agricultural public institutions should strengthen training and publicity regarding internal control and auditing. By organizing training sessions, facilitating knowledge exchanges, and conducting awareness campaigns, institutions can enhance employees' understanding and attention to internal control and auditing, fostering a strong internal control and auditing culture within the organization.

3.3 Improving the Quality and Capability of Accounting Personnel

Agricultural public institutions should strengthen the training and education of accounting personnel to improve their professional quality and capability. By organizing professional training, learning exchanges, and practical exercises, the accounting personnel's abilities in accounting, financial analysis, risk management, and other areas can be enhanced. This will help accounting staff better understand and implement the accounting system, improving the accuracy and standardization of accounting records. Additionally, through methods such as promoting legal regulations, case analysis, and professional ethics education, the professional ethics and sense of responsibility of accounting personnel can be improved. This will help accounting staff consciously comply with accounting systems and legal regulations, ensuring the authenticity and accuracy of accounting information. Agricultural public institutions should also establish incentive mechanisms to encourage accounting personnel to actively participate in the development and execution of the accounting system^[3]. By setting up reward systems, promotion opportunities, and career development paths, the motivation and

creativity of accounting personnel can be stimulated, driving the continuous optimization and improvement of the accounting system.

3.4 Promoting the Informatization of the Accounting System

Agricultural public institutions should fully utilize information technology to improve the efficiency and accuracy of accounting records and management. (1) Agricultural public institutions should establish an informatized accounting platform. By introducing financial management software and establishing accounting databases, they can achieve automation and intelligence in accounting. This helps reduce the workload of accounting personnel and improves the efficiency and accuracy of accounting records. (2) Agricultural public institutions should promote the sharing and collaboration of accounting information. By setting up an accounting information sharing platform, real-time sharing and collaborative processing of accounting information can be achieved. Additionally, sharing accounting information can also foster communication and cooperation between agricultural public institutions and external stakeholders, promoting the coordinated development of the agricultural industry. (3) Agricultural public institutions should also emphasize the security and confidentiality of accounting information. During the informatization process, they should establish a comprehensive information security management system and technical safeguards to ensure the safe storage and transmission of accounting data. Furthermore, accounting personnel should receive information security training and education to enhance their awareness and attention to data security. (4) In terms of implementation, agricultural public institutions can take the following steps to promote the informatization of the accounting system: First, introduce advanced financial management software, such as ERP systems and financial software, to integrate and automate functions such as accounting, financial analysis, and budget management. Second, establish an accounting data warehouse and data mining platform to leverage big data technology for deep analysis and mining of accounting data, providing strong support for decision-making. Third, promote the mobilization and intelligentization of accounting information, such as using mobile devices like smartphones and tablets for real-time querying and processing of

accounting information, improving efficiency and convenience^[4]. At the same time, agricultural public institutions should pay attention to coordinating and aligning with relevant policies and regulations during the informatization process. For example, when establishing an informatized accounting platform, the design and implementation of the platform should comply with national accounting standards and relevant policy regulations. When promoting the sharing and collaboration of accounting information, institutions should protect the legal rights and data security of all stakeholders. Additionally, when utilizing big data and artificial intelligence technologies, institutions should adhere to relevant laws, regulations, and ethical guidelines.

Conclusion

In summary, the application strategies of the accounting system in agricultural public institutions need to be approached from multiple perspectives to establish a comprehensive and scientific management system. By improving the accounting system, strengthening internal control and auditing, enhancing the quality and competence of accounting personnel, and promoting the informatization of accounting systems, agricultural public institutions will be better equipped to adapt to changes in the external environment, improve financial

management, and ensure the accuracy and authenticity of accounting information. The implementation of these strategies will provide strong support for the sustainable development of agricultural public institutions and make a positive contribution to the coordinated development of the agricultural industry.

References

- [1] Peng Xin. Research on the Application Strategies of the Accounting System in Agricultural Public Institutions [J]. *China Agricultural Accounting*, 2023, 33(8): 21-23. DOI: 10.3969/j.issn.1003-9759.2023.08.007.
- [2] Dong Chao. Thoughts on the Management of Agricultural Scientific Research Project Funds under the Accounting System of Public Institutions [J]. *Liaoning Agricultural Sciences*, 2020(5). DOI: 10.3969/j.issn.1002-1728.2020.05.021.
- [3] Cui Baodan. Exploring the Impact of the New Accounting Standards and System on Accounting in Agricultural Public Institutions [J]. *Southern Agriculture*, 2020(33). DOI: 10.19415/j.cnki.1673-890x.2020.36.032.
- [4] Wang Fang, Hu Shengxin. Cost Accounting and Management of Agricultural Scientific Research Institutions Based on the New Accounting System [J]. *Fortune Life*, 2020(20): 23-24.