

The Innovation and Leapfrog Development of Accounting Culture Confidence

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Abstract: *The era of Internet + has arrived, and it is revolutionizing people's thinking, production and life style. How does accounting culture overtake at the major historical turning point? How to keep pace with The Times and play their own value in realizing the great rejuvenation of the Chinese nation? How to establish a leading position in the world accounting culture? This is an important problem that every accountant must think deeply and solve urgently.*

Keywords: The unique advanced nature of Chinese culture; Characteristics of accounting culture; Advantage; Future development trend.

1. ECONOMY AND CULTURE WITH CHINESE CHARACTERISTICS COMPLEMENT EACH OTHER AND COMPOSE A SPLENDID CHAPTER TOGETHER

Chinese culture has great inclusiveness and strong vitality. Even if it suffers setbacks in a certain period, it will still show its value and rise again in the future. The fundamental reason is that it conforms to the "Tao", is the highest wisdom of human survival and development. The Chinese culture has a long history and has never been interrupted, and its genes are strong. In particular, it has played a leading and advancing role in China's modern economic development.

As the world enters the era of Internet and digital economy, the development of innovative technologies such as "big data, cloud computing, Internet of Things, mobile Internet, artificial intelligence, blockchain and 5G" promotes technological innovation, development and information revolution in the power industry. State Grid has proposed the strategic goal of "three types and two networks, world-class". In addition to continuing to build a "strong smart grid", it will also pool resources from all aspects to build an "electric Internet of Things" through the application of big data, cloud computing, Internet of Things, mobile Internet, artificial intelligence, blockchain, edge computing and other information and intelligent technologies. It provides sufficient and effective information and data support for planning and construction, production and operation, operation and management, comprehensive services, new business and new mode development, enterprise ecological environment construction and other aspects. In 2019, China Southern Power Grid put forward the construction requirements of "Digital Southern Network", taking digitalization as one of the company's development strategies, and speeding up the deployment of digitalization construction and transformation work.

China's reform and opening up since 1978 has been the most successful economic reform movement in human history since World War II. The development of China's economy cannot be explained by Western institutional economics. The unintended consequences of human behavior of China's reform can be called the miracle of world economic history. There is no precedent in human history for a country of over 100 million people to achieve modernization. China's development is bound to follow its own path."

We Chinese nation united as one, united as one city, crossed the river by feeling the stones, based on the national advanced culture, comprehensive use of ancient and modern wisdom, creative solutions to many world-class problems, won the respect of people around the world, greatly enriched the connotation of China and the world economy and culture.

The third wave, the representative of a new civilization, is surging. The era of Internet + is not just a simple linear extension of industrial society, but a radical change of direction. It is not just a technological revolution, but a subversive change in energy, technology, family structure, culture and many other fields.

The economic base determines the superstructure, which in turn acts on the economic base. Therefore, the economy will inevitably shake the original cultural system, and make corresponding choices, adjustments, trade-off and changes to it according to the requirements of economic operation in our times.

2. ACCOUNTING CULTURE IS A FAMOUS FAMILY WITH A LONG HISTORY AND PLAYS AN IMPORTANT ROLE IN THE DEVELOPMENT OF CHINA'S MARKET ECONOMY

In 1990, Professor Liu Khairui first put forward the concept of "accounting culture", accounting culture is one of the social culture, including accounting material culture, accounting behavior culture, accounting system culture, accounting spirit culture, is a new concept, new thought, new theory.

The accounting culture based on Chinese culture is a kind of "grand accounting concept", which emphasizes the holistic concept and the supremacy of national interests, including the management of human social organization, system design, moral education, selection and appointment of talents, resource operation and research, scientific counting, supervision and inspection, performance appraisal and many other aspects. It deeply considers and solves many fundamental problems in the survival and development of human society.

The accounting system dominated by the government office system had reached the advanced level in the Western Zhou Dynasty and was in the leading position in the Tang and Song Dynasties. In the long and brilliant history, there have been a large number of financial planners and reformers with important influence and creation. Together, they have built a financial thinking system unparalleled in the world and made a milestone contribution in the history of the development of the world's ancient accounting.

As a unique cultural system, the biggest advantage and feature of Chinese accounting is the huge centralization and financial management in the national macro sense as its core, and to realize the effective allocation and control of resources. Chinese accounting reveals another possibility of human social life.

Under the influence of geographical environment, political and economic system, competition level, economic development level and economic system unique to western countries, a typical business accounting culture has been formed. Accounting emphasizes micro, personal and economic interests.

Since reform and opening up, we have introduced and learned from the Western accounting theory and methods, built accounting theory and accounting system with Chinese characteristics, and carried out fruitful practices, thus forming a new situation in which a hundred schools of thought contend and a hundred flowers blossom in our accounting theory. The development history of our accounting, fully manifested the interaction between accounting and economy, the ecclesiastical function and the promotion function to economic development.

The ideological value of Chinese accounting makes an original contribution to the development of accounting in the world. China does not blindly copy the international accounting standards, but from the practical point of view, control the investment in fixed assets, the loan interest expense capitalization, the book has the beginning balance, debit amount total, credit amount total, ending balance, tend to cash based Chinese accounting thought, has a place in the world accounting history. More and more people all over the world pay attention to Chinese culture, and Chinese accounting culture based on this will eventually become a leading force in the development of accounting in the world.

As the accounting historian Wolff said, as there is accounting, there is the same economy; And what kind of economy, there must be what kind of accounting. In this sense, economy is the son of civilization, accounting is the son of economy, so accounting is the grandson of civilization. Historical facts prove that the more the economy develops, the more important accounting becomes.

3. FORGE AHEAD WITH INNOVATION, BRAVELY STAND AT THE TOP OF THE TIDE, DARE TO BE THE FIRST, AND SET UP BENCHMARKS

Accounting has become an important part in the process of economic globalization, and presents the accelerated trend of "Moore's Law". Accounting is not a simple sense of accounting, but to embrace technology, create smart finance, management accounting, strategic finance and other high value-added work. With the rapid development of big science, high and new technology and knowledge-based economy, the development field of accounting is bound to be more and more broad, magnificent, complex, "management accounting", "Environmental accounting", "human resources accounting", "network accounting", "social responsibility accounting", "resource accounting", "intangible assets accounting", "anti-dumping accounting" and "enterprise core competitiveness accounting" and other new areas of accounting research will be the future modern accounting development focus. The use of cross-disciplinary collision, hybridization, grafting, break the boundary of accounting, gain a leading edge, will produce a more adaptable accounting culture with Chinese characteristics.

The new direction of future accounting research is to create strategic and value-oriented finance, maintain the competitive advantage of the enterprise, and play its due role in the intelligent work of the company, such as executive control, performance evaluation, future planning and business decision-making, so as to realize higher value.

In this regard, our accounting community should closely follow the pulse of The Times, in the new historical situation, the torrent of brave progress, the courage to innovate, to realize the accounting culture to catch up with and catch up with the world accounting development to make forward-looking, guiding, exploratory and subversive contributions.

International accounting Standards Board is actually controlled by European and American countries, but can not fully solve the accounting problems in China, China is in the transition period, in politics, economic, legal and many other environment and European and American countries have profound and complex differences, many transactions, matters are unprecedented, is the world accounting common subject, only the United States led by the developed countries accounting Standards should be

broken, expanded, improved and innovated, and elements more in line with future trends should be explored from China's government-dominated accounting system and applied to the reconstruction of today's accounting system. Only in this way can one improve his voice and break the Western-centered theory and hegemonism.

Since the reform and opening up, the construction of accounting standards in Chinese enterprises has made the breakthrough, not only plays an important role in the construction of socialist market economy, but also explores a road based on the transition country accounting internationalization, and has won the wide praise of the international accounting circle.

Today the world is in a period of change and turbulence, a strong and multi-polar political and economic pattern is complex and changeable, and the direction of economic development is unpredictable. Our country has integrated into the world economic system and become an important force in it. Whether our country can enhance the power of discourse and occupy the initiative in the new round of international accounting standards reform is very important.

Actively promoting the establishment and improvement of the accounting standards of Chinese enterprises, and maintaining a dialogue mechanism with international accounting standards, is the concrete performance that China takes the initiative to assume international responsibility, actively participates in the reform of the international accounting system, and promotes the prosperity and stability of the global economy.

Only by fully considering the actual situation of developing countries, especially emerging market economies, can international accounting standards truly achieve their high quality, authority and global recognition. China also needs to actively participate in the formulation of international accounting standards, comprehensively summarize the characteristics and unique problems of China as an emerging market economy country in accounting, enhance the discourse power and influence of China in the formulation of international standards, and safeguard the interests of Chinese enterprises and national. For this, the theory and practice circle of our accounting needs to take extensive action, based on Chinese national conditions, closely track the latest change of international standards, to adhere to "Same but not different, and not different" principle, this is decided by our special political, economic, legal and cultural environment, conforms to our country accounting law etc legal framework and regulatory requirement currently. Innovation is a new development on the basis of traditional theories, rather than cutting off history

"Beyond." Based on the institutional design and financial management ideas of the national macro management, it focuses on the scheduling and control experience of resources in large-scale infrastructure projects and public utilities, which has important reference significance for today's society where resources are scarce and environment deteriorates. It is an important innovation path to learn from the essence of the traditional theory. We should treat it discriminatively, inherit the abandoned areas, and give it new vitality in combination with the reality, so as to promote the formation of innovative theoretical achievements.

4. CONCLUSION

History favors only the determined, the striving and the fighting, and does not wait for the hesitant, the slack and the afraid. China has caught up with the last bus of the industrial revolution, as well as the first bus of the Internet revolution. The intelligent era of "Internet + accounting" has fully arrived. Accountants who stick to the rules and do not think ahead will be in danger! We should give more prominence to innovation, make good strategic planning and top-level design, strengthen innovation in accounting theory, accounting practice and accounting organizational model, and turn the engine of scientific research innovation into full steam. It is necessary to change the excessive trust and inferiority of western accounting from the culture, discard the concept of looking down on accounting, promote the Chinese accounting culture to the world with a more positive attitude through profound cultural introspection, adhere to the original, absorb foreign, face the future, and lead the global accounting to a more scientific, orderly, profound and sustainable direction.

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