

## Theory of accounting culture construction in our country

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### Abstract

The article takes the accounting culture as the research object, along the train of thought for studying the culture, accounting and accounting culture, the article demonstrates and concludes that accounting culture is the sum of the value belief, behavior norm and behavior mode that the accounting professional group has cultivated and formed in the long-term social practice. The article further discusses the composition, characteristics and functions of accounting culture, the four main functions of accounting culture more well illustrates the necessity of accounting culture construction, accounting culture is the country's soft power and one of the important factors of comprehensive competitiveness, and good accounting culture can promote the development of market economy, rich enterprise culture, establish the image of accounting, and promote social harmony. Finally, some feasible ideas were put forward for accounting culture construction in the end in order to cause the attention of the society from all walks of life and promote the construction of accounting culture theory and the practice exploration.

### Keywords

Culture; accounting culture; cultural construction.

## 1. Accounting culture

### 1.1 The concept of culture

Suffice it to say that culture refers to the history, lifestyle, customs, local conditions, code of conduct and ways of thinking of a country or nation. Due to the broad concept of culture and lots of content it contains, it is very difficult to give it a strict and definite definition <sup>[1]</sup>. Generally speaking, culture is the product that was formed when people were in long-term social practice, it is a kind of social phenomenon and also a historical phenomenon.

### 1.2 The concept of accounting culture

In 1986, the 71th annual meeting with "the accounting and culture" as the theme was successfully held in New York, in the same year, Professor Schneider hosted the symposium on accounting culture research. Again the seminar on the theme of the accounting and culture was held in Brussels <sup>[2]</sup> in 1987. In 1990 the accounting academic exchanges in the Asia-Pacific region discuss it as a special subject at the meeting. But So far there is not a unified and satisfying definition of accounting culture. Dr Zhang yun (2007) wrote in the paper: "Accounting culture is the sum of material wealth and spiritual wealth created by mankind in the long term accounting practice. It includes accounting material culture, accounting system culture, accounting behavior culture and accounting spiritual culture. The accounting personnel values are the core content ". Accounting culture is gradually created by accounting professional group in the long-term social practice especially in the accounting practice, and formed mainly in the spiritual level, and it is the sum of values, behavior, way of life, even customs and habits which generally get the recognition of accounting professional groups. Accounting culture is usually divided into two categories <sup>[3]</sup>: accounting culture in a narrow sense and

a generalized accounting culture. Accounting culture in a narrow sense means accounting hypothesis, accounting rules and accounting system, accounting objectives, accounting method, accounting technique, accounting professional ethics and accounting theory which are relevant to accounting and formed by people in practice. General accounting culture refers to the sum total of material wealth and spiritual wealth with a variety of accounting activities which are created by human in the social and historical practice, it mainly includes accounting material culture, accounting spiritual culture and accounting system culture; In this paper, the general accounting culture is discussed, it is about the sum of behavior norms, values and behavior patterns which are nurtured and developed gradually by the accounting professional group in the long-term social practice activity and get the consensus.

### **1.3 The composition, characteristics and function of accounting culture**

Accounting culture is a sub culture of social culture, which is influenced and infiltrated by political, social and so on.

The main parts of accounting culture are divided into the following three parts: accounting material culture, accounting spiritual culture and accounting system culture. The material culture refers to the work environment of accounting, etc; accounting spiritual culture refers to the cultural psychology and cultural accomplishment, etc of accounting personnel and managers; the accounting system culture refers to the professional ethics, values, behavior and institutional constraints, etc.

Accounting culture is derived from the culture, it is affected by the culture, and it has its own distinctive characteristics of the times <sup>[4]</sup>, with the characteristics of the culture at the same time.

Characteristics of accounting culture: it has the general characteristics of culture, while accounting culture has the characteristics of service, time, comprehensiveness and particularity;

The function of accounting culture: accounting culture has four functions, they are respectively condensing function, incentive function, constraint function and orientation function <sup>[5]</sup>.

(1) The condensation function. The constitution of accounting personnel is complex in accounting organizations, they are different from thought, personality, hobbies, etc. Accounting culture focuses on creating accounting overall cohesion, producing strong cohesion and centripetal force and exerting the whole function of the accounting, which makes the pursuit of accounting entity and accounting organizational goals tend to be consistent, so that the dispersion of power is set for the power of a whole, through the accounting entity's sense of identity, sense of pride, sense of unity and sense of belonging for the accounting objectives, principles and concepts.

(2) The incentive function. The incentive function of accounting culture which is used to promote the enthusiasm of accounting personnel is not accomplished by the lure of money, but by the improvement of personal qualities, it increases the cohesion of accounting career to win the trust of leadership and the respect of colleagues. It is on the basis of believing people, understanding people, respecting people and caring for people, that the behavior, psychology, motivation of accountant are coordinated and controlled, thus a kind of incentive mechanism is produced, which inspires employees to keep forging ahead to achieve self-worth and accounting organization development goals. Therefore, accounting culture can arouse the enthusiasm of accounting personnel to the maximum extent.

(3) The constraint functions. Accounting culture has created a kind of spirit, and has provided a code of conduct for each accounting personnel, in this way, each accounting entity can pass this invisible constraint to make their own behavior, psychology, values be consistent with the common concept of value, while accounting management let each accounting personnel realize self-adjustment and self-control through value constraints and guidance of accounting organization to make their own individual goals be consistent with organizational goals. The main constraint function of accounting culture manifests itself as a soft constraint.

(4) The guidance function. Accounting culture reflects that the accounting objective of accounting organization consists with the individual economic interests, therefore, it form a guiding role for accounting organization personnel, namely, all accounting personnel's behaviors were lead to achieve

the defined goals of enterprise, which means individual goal consists with organizational goal, and accounting personnel was made to accept the common values in the osmosis.

## 2. Significance of the construction of accounting culture

Healthy and excellent accounting culture has a guiding role - system and material as well as outlook, values, ethics and other thoughts and spirits can be used as a guide, which have a fundamental impact on the behavior of the accounting individual; Cohesion function - cohesive force is formed through the identification of accounting objectives, standards, concepts, etc. the whole accounting system is made to exert integrated effect to the greatest extent; Constraint function-the behavior, psychology and values of each accounting entity is made to consist with the common values by their own self-adjusting; incentive function- It is on the basis of believing people, understanding people, respecting people and caring for people, that the behavior, psychology, motivation of accountant are coordinated and controlled, thereby, the enthusiasm of accounting personnel is inspired to the maximum extent, the construction of accounting culture will play an irreplaceable role in the development of accounting.

## 3. Ways to intensify the building of accounting culture

(1) the government needs to give lots of support to accounting culture construction

The government guide play a great role in promoting the effective development of advanced mechanism of accounting culture. In view of the phenomenon of weak accounting culture construction, the government should publish relevant policies to support it, and a favorable environment should be built for the accounting culture construction <sup>[6]</sup>. The government can start from the following several aspects:

1) The role of the orientation and propaganda of public opinion should be well played. Accounting can be promoted through a variety of Medias to avoid the negative cognition of social public on accounting caused by negative reports of accounting profession, and avoid the publics unfamiliar to the accounting work and accounting profession because of insufficient reports.

2) Let leadership at all levels pay more attention to the accounting work in various ways, the treatment of accounting personnel should be improved, and the cultural life of the accounting personnel should be also enriched, in the same way, the work environment of accounting personnel and the professional happiness of accounting personnel need to be improved.

3) Advocate to carry out abundant accounting cultural activities. Such as developing good accounting literature and publishing accounting books to improve the social awareness of accounting profession and occupation, which may create a good cultural atmosphere for accounting development.

4) Accounting culture construction should be built into the scope of work by the financial sector. Financial sector as a legal department that is in charge of accounting work, he should forwardly assume the responsibility to create a good accounting culture atmosphere in addition to performing supervision, service and other functions. What they can do are: ① Be associated with colleges and relevant organizations to strengthen research of accounting culture phenomenon, the function of accounting culture should be exerted to the maximum extent. ② Explore the way of professional ethics construction of accounting personnel. ③ Explore the form of continuing education for accounting personnel, and improve the effect of continuing education. ④ play the good role of Financial Accounting Association further. ⑤ Optimize their management behavior and improve the management ability and service level, and set an example for the grassroots organizations, enterprises and accountants.

(2) Education department should play a role in laying a good foundation of accounting culture

Regular higher education: Do a good job in the professional guidance of accounting profession students, guide the student to form correct recognition of the accounting professional and form a professional identity, let students feel the charm of the professional and the personality charm of

accounting professionals through professional introduction, successful professionals report, good accounting scholars or professors lecture, thus set up a great career ideal. In teaching process, cultivate the students' professional ability, behavior, mental quality and professional ethics consciousness by the teacher's words and deeds and reasonable professional courses.

Adult higher education: Explore the rule and model of adult education, appropriate education, and the methods of teaching and management can be taken combined with the actual situation of accounting personnel, reverse their bad culture, promote the development of accounting culture.

Continuing education: Different learning content should be set up according to accounting personnel of different levels and different categories, Not only the latest professional knowledge need to be imparted, but also the analysis of the background, the introduction development process, and implant of the new idea should be paid attention to.

### (3)Enterprise culture is the foundation of accounting culture construction

The concept, spirit, code of conduct, ethics of enterprise culture must penetrate and embodied in accounting culture. The material base of enterprise culture determines the material basis of accounting culture; the system of the enterprise decides the implementation of accounting norms; The image of the enterprise and leader style affects the accounting people's spirit, value orientation, etc. Good corporate environment, scientific management mode, normative enterprise system and the correct value guidance are needed, people-oriented should be advocated and insisted on to build corporate culture system, it is very important to build good corporate image.

### (4)Accounting supervisor should be the spiritual leader of the enterprise accounting culture construction

Accounting culture is formed under the sponsorship of the accounting supervisor, and it is the collection of spiritual wealth which are recognized, believed, practiced and inherited by all the accounting staff. Accounting supervisor's quality, ability and leadership is very important. The formation of a good accounting culture, to a large extent depends on the practical experience in the field, value idea, cultural accomplishment, keen mind, and the spirit of innovation and competition consciousness of accounting supervisor. Goals and objectives of accounting, accounting values and accounting personnel work style, traditional habits, norms, rules and regulations, in a sense, they are the reflection of the concept of accounting supervisor.

### (5)Accounting personnel is the main body of accounting culture construction

The subject of accounting work is human. Although the accounting work is closely related to the innovation of accounting theory and accounting method <sup>[7]</sup>, but it is the accounting personnel and the accounting organization that really work in the end. People's mental state and cultural quality will affect the quality of accounting behavior. So the accounting culture construction must follow the principle of people-oriented. On the one hand, the principle of understanding, respecting, trusting and cherishing the people must be adhered to from the perspective of society and enterprises to establish a set of mechanisms to promote the comprehensive and harmonious development of accounting people. on the other hand, accountants must understand the situation clearly, and carry on the self-education, self-improvement and self-improvement, finally people need to take the initiative into the ranks of the construction of outstanding accounting culture.

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