

Research on the Construction of Accounting Talent Teams in Public Institutions Under the New Situation

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Abstract: As China's economic and social development enters a new stage, with the deepening of fiscal and taxation system reform, the widespread application of digital technology, and the continuous upgrading of public service demands, public institutions are facing unprecedented development opportunities and challenges. Accounting work, as the core link of financial management and internal governance in public institutions, the construction of its talent team is directly related to the efficiency of the unit's financial operation, the quality of resource allocation, and the level of public services. Based on this, this paper conducts research on the construction of accounting talent teams in public institutions under the new situation, expounds the importance of talent team construction, analyzes the existing problems in the current team construction, and puts forward corresponding construction countermeasures, aiming to provide theoretical reference and practical paths for public institutions to build high-quality accounting talent teams.

Keywords: New situation; Public institutions; Accounting talent team; Construction countermeasures

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1. Introduction

Against the background of economic globalization and in-depth domestic economic reform, the operating environment of public institutions is undergoing profound changes. New financial systems and tax policies are constantly introduced, and the application of digital technology in the field of financial management is increasingly widespread. These changes have posed unprecedented challenges to the financial management of public institutions^[1]. As the core force of financial management in public institutions, accounting talents' professional quality, professional capabilities, and innovative thinking are directly related to the quality and efficiency of the unit's financial work. Therefore, in-depth research on the construction of accounting talent teams in public institutions under the new situation has important practical significance.

1.1. Importance of constructing accounting talent teams in public institutions under the new situation

1.1.1. Conducive to improving financial management level

Financial management is the core of the operation and management of public institutions, and accounting talents are the implementers of financial management. Under the new situation, the government accounting system requires the realization of dual functions of financial accounting and budget accounting. High-quality accounting talents can accurately grasp the essence of the system, standardize accounting, and ensure the authenticity and reliability of financial data. In budget management, they can scientifically predict revenue and expenditure and reasonably prepare budgets to avoid randomness; in cost control, they can accurately calculate business costs and identify weak links in control to reduce operating costs; in asset management, they can ensure the safety, integrity, and efficient use of assets and prevent losses^[2]. Therefore, strengthening talent team construction is the fundamental guarantee for improving the level of financial management.

1.1.2. Conducive to promoting the sound development of the unit

The development of public institutions requires scientific decision support, and the financial information provided by accounting talents is an important basis. Facing complex external environments and competitive pressures, accounting talents provide timely and accurate financial reports and decision-making suggestions for management by analyzing financial status, operating results, and cash flows. During project approval, they evaluate investment return rates and risks; in the process of business development, they real-time monitor financial status and adjust resource allocation^[3]. At the same time, through financial analysis, they help the unit optimize business structure, expand service areas, and avoid financial risks such as debts and capital chains, ensuring the safe and stable operation of finances, and providing solid financial support for the unit to achieve sustainable development.

1.1.3. Conducive to promoting the modernization of internal governance

The modernization of internal governance is the reform goal of public institutions, and accounting work plays a supervisory and checks-and-balances role. As the supervisory subject, accounting talents supervise economic activities throughout the process to ensure compliance. They participate in the formulation of internal control systems, clarify post responsibilities and business processes, control key links to prevent corruption and fraud; carry out internal audits to inspect financial revenue and expenditure, economic activities, and the implementation of internal controls, correct governance problems, and improve management efficiency^[4]. In addition, they provide objective financial data for performance evaluation, help establish a scientific evaluation system, and promote the standardization and refinement of internal management, which is an important way to promote the modernization of internal governance.

2. Analysis of existing problems in the construction of accounting talent teams in public institutions

2.1. Insufficient management accounting capabilities

Public institutions are transforming towards management-oriented entities, which urgently require accounting personnel to possess management accounting capabilities, but most current personnel are insufficient in this regard. On the one hand, their concepts are outdated, still confined to basic accounting such as bookkeeping, accounting, and reporting, and they fail to recognize the role of management accounting in decision-making and planning^[5].

On the other hand, they lack professional skills, have not received systematic training, and are not proficient in tools such as financial analysis, cost management, and budget management. For example, financial analysis only stays at data comparison, and budget management lacks scientific methods leading to disconnection from reality. Moreover, due to the particularity of the unit, some personnel lack market competition and risk awareness, making it difficult to respond to changes in the economic environment in a timely manner.

2.2. Imperfect personnel training system

The current training system has obvious deficiencies. The training content is outdated and single, focusing on traditional financial accounting knowledge and policies and regulations, lacking urgently needed content under the new situation such as management accounting and digital accounting, and it is not designed differently according to post levels, resulting in poor results. Training methods are mostly traditional forms such as centralized lectures, with poor interactivity and practicality, and accounting personnel passively accept and find it difficult to apply what they have learned; the construction of online training platforms is lagging behind, unable to meet the needs of on-demand learning^[6]. Moreover, the training lacks a long-term mechanism, mostly temporary and phased arrangements, without long-term planning and effect evaluation and feedback, leading to formalistic training.

2.3. Inadequate construction of performance appraisal mechanisms

There are shortcomings in the construction of performance appraisal mechanisms. The assessment indicators are unreasonable, still focusing on traditional indicators such as workload and error rate, lacking comprehensive evaluation indicators such as work quality and innovative ability, and the indicators are vague without quantitative standards, resulting in subjective and arbitrary results. The assessment process is irregular, lacking strict process standards, mostly relying on leadership evaluation, lacking democratic evaluation and self-evaluation, and easily affected by interpersonal relationships^[7]. The application of assessment results is insufficient, and the connection with incentive measures such as salary and promotion is not close, with egalitarianism, losing the incentive effect. Moreover, there is no effective rectification and feedback mechanism for assessment problems, making it impossible to promote personnel growth.

3. Countermeasures for constructing accounting talent teams in public institutions under the new situation

3.1. Cultivate management accounting capabilities and improve the accounting talent structure

The cultivation of management accounting capabilities and the optimization of the accounting talent structure are the core starting points for the transformation and development of accounting teams in public institutions under the new situation. Facing the dual requirements of accounting system reform and digital transformation, public institutions should focus on the following three aspects.

3.1.1. Strengthen concept penetration

Accounting personnel's work concepts largely determine their work behaviors. Therefore, public institutions should pay attention to strengthening concept penetration, regularly carry out special lectures and case seminars, so that accounting personnel can break the previous thinking of "valuing accounting over management" and recognize the important role of management accounting in budget control and cost optimization. The unit can

also encourage accounting personnel to participate in qualification certification training and examinations such as Certified Management Accountant, learn more systematic and professional knowledge, and master the application methods of core tools such as cost management and performance evaluation to improve their professional quality^[8].

3.1.2. Promote practical empowerment

The unit should encourage financial personnel to participate in all aspects of the enterprise's operation and management, transforming their identity from "bookkeepers" in the past to "decision consultants". For example, financial personnel can be invited to participate in the approval process of construction projects to help carry out project feasibility studies and examine project benefits using economic evaluation methods; in the implementation of budget management, they are required to continuously monitor the flow of funds and make necessary revisions to resource allocation based on data differences. In addition, establish an internal management accounting case library, collect and sort out typical cases in budget preparation and management, cost control, etc., to encourage financial employees to learn from experience and methods and improve their ability to handle practical problems^[9].

3.1.3. Improve the talent structure

Public institutions should adopt a "combination of introduction and training" approach to optimize the existing talent structure. For example, attract more high-quality talents through talent recruitment, using their management accounting practical experience and digital skills to fill the unit's professional shortcomings; establish an internal talent echelon mechanism, train accounting personnel with different professional strengths and career plans, and adopt a combination of old, middle-aged, and young talents to provide more talent support for the financial management of public institutions^[10].

3.2. Improve the personnel training system and strengthen internal and external training

A sound personnel training system is an important guarantee for the continuous improvement of the capabilities of accounting talents in public institutions. Public institutions should break the limitations of traditional training and build an internal and external collaborative training pattern of "precision in content, diversification in methods, and long-term mechanism" to adapt to the digital and management transformation needs of accounting work.

3.2.1. Design hierarchical training content

For basic post accounting personnel, the focus should be on the latest version of government accounting standards and accurate accounting to enable them to firmly grasp the most basic theoretical knowledge; for middle-level managers, the main goal is to improve their internal control capabilities and performance management to enable them to effectively coordinate team work; for senior decision-making positions, the focus should be on strategic financial management and electronic information reform to enable them to effectively understand the future development trends of the industry, and often introduce learning content such as big data financial analysis and the use of intelligent financial systems to avoid disconnection from practice^[11].

3.2.2. Form a training mechanism combining internal and external training

In terms of internal training, the unit can adopt forms such as "mentor-apprentice pairing" and "case review meetings", where excellent employees analyze the company's financial status and solve difficult problems in work; or cooperate with universities and professional training institutions to offer personalized courses, organize company personnel to participate in industry conferences, and learn management experience from industry leaders.

In terms of external training, the unit can establish an online learning platform to push valuable teaching courses, the latest policy content, practical operation videos, etc., making full use of employees' learning time to achieve the effect of "online + offline" learning^[12].

3.2.1. Establish a long-term mechanism for training work

The unit should clarify annual training plans and three-year development plans, and specify the training objectives and assessment standards for each post; give play to the role of the education and training evaluation system, and test training effectiveness through various forms such as theoretical assessments, skill training evaluations, and post follow-up inspections; link training results with professional title evaluation and post promotion, and reward employees with excellent evaluations with training fee reimbursement and overseas training places, so as to fully stimulate the enthusiasm of financial post personnel to actively participate in training and form a virtuous cycle of "learning-application-reward"^[13].

3.3. Improve the performance appraisal mechanism and stimulate employees' work enthusiasm

Construct a scientific and reasonable assessment indicator system. In addition to focusing on quantitative indicators such as the accuracy and timeliness of financial accounting, increase the weight of qualitative indicators.

3.3.1. Set reasonable assessment standards

When evaluating the quality of financial analysis, mainly examine whether the accuracy and completeness of the financial analysis reports generated by accounting managers can assist the company in making decisions; whether they can put forward practical and effective plans to improve financial management; whether they have adopted advanced financial management means and methods. When evaluating financial managers, mainly consider their compliance with financial management systems and their ability to identify and rectify relevant risk loopholes.

3.3.2. Clarify assessment standards and procedures to ensure the standardization and transparency of the assessment process

Formulate detailed assessment standards so that accounting personnel clearly understand the specific requirements and scoring rules of each assessment indicator; Establish standardized assessment procedures, including the timing of assessments, assessment methods, evaluation subjects, etc., to ensure the fairness and impartiality of the assessment process^[14].

3.3.3. Strengthen the supervision of the assessment process

The unit should attach importance to the application of performance evaluation results, and closely link performance appraisal with the income adjustment, promotion, and rewards of financial personnel. For financial personnel with good performance, give necessary material and spiritual rewards, such as salary adjustments, promotions, or commendations, to stimulate their work enthusiasm. For financial personnel with average performance, conduct performance interviews, analyze problems with them, formulate improvement plans, and take corresponding measures, when necessary, such as reducing performance salary or adjusting positions^[15]. Through a reasonable performance appraisal mechanism, stimulate the work enthusiasm and initiative of accounting personnel, and promote them to continuously improve work quality and efficiency.

4. Conclusion

In summary, under the new situation of rapid economic and social development and deepening fiscal reform, the construction of accounting talent teams in public institutions is crucial and urgent. In the construction of accounting talent teams, public institutions should focus on cultivating management accounting capabilities, improving the accounting talent structure, strengthening personnel training, and improving the performance appraisal mechanism, so as to improve the overall level of the accounting team, promote the modernization of internal governance, and promote the sound development of the unit. In subsequent work, accounting personnel in public institutions should treat their work with more professional quality, play a greater role in the financial field, and provide solid financial guarantee for the sustainable development of public institutions.

Disclosure statement

The author declares no conflict of interest.

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