

Guide the High-Quality Development of Accounting with the Important Discussion of New Quality Productivity

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Abstract: High-quality development is the absolute truth of the new era and needs to be guided by a new theory of productivity. Accounting is an important foundation for macroeconomic management and market resource allocation. The high-quality development of accounting also needs the guidance of the theory of new quality productivity, so as to promote the improvement of the business environment and macro-market economy management. Based on this, this article introduces the importance and significance of new quality productivity to promote the high-quality development of the accounting industry, analyzes the problems and challenges faced in the field of accounting under the rapid economic development, and puts forward relevant suggestions on how to develop the accounting industry with high quality under the guidance of the theory of new productivity.

1. Introduction

On January 31, 2024, General Secretary Xi Jinping delivered an important speech when presiding over the 11th collective study of the Political Bureau of the 20th Central Committee, systematically expounding the profound connotation and main characteristics of the new quality productivity, pointing out the development direction and practical path of the new quality productivity, making key deployments and putting forward clear requirements. The General Secretary's series of important statements and major deployments on the development of new quality productivity have provided us with fundamental guidelines for doing a good job in accounting and realizing the high-quality development of accounting in the new era.

Entering a new journey in the new era, the economy and society are developing deeply, the accounting functions are undergoing profound changes, the field of accounting system is constantly expanding, the methods of accounting work are changing with each passing day, the supervision of accounting is carried out in depth, and the quality requirements of accounting information are getting higher and higher. Today, with the vigorous development of new quality productivity, the

business model of enterprises has been reshaped, and the industrial transformation and upgrading has been adjusted. In the face of the new economic form and the new requirements of accounting supervision, how to reshape the ability of accountants, how to improve the quality of accounting services, and how to help high-quality development of accounting information to adapt to the transformation of enterprises in the new economy. And financial management have become a topic of common concern to the accounting theory and practice circles.

Marx believes that "productivity is the ultimate determining force for the development and progress of human society." Under the circumstances of the steady growth of China's economy and the rapid development of the digital economy, the three mechanisms of technological revolutionary breakthroughs represented by digital technology, the innovative allocation of productivity elements with data elements as the link, and the deep transformation and upgrading of industries adapted to the digital economy have jointly promoted the formation and development of new quality productivity. The new quality productivity focuses on "new" and "quality". The "new" of the new quality productivity is reflected in innovation as the lead, data as a new production factor, using the Internet of Things, big data, cloud computing and other digital information technologies to promote industrial change and the emergence of new business formats, and get rid of traditional economic growth mode and productivity development path. Empower new industries, subvert traditional industries, and use digital intelligence high-tech technology to promote China's economy and high-quality development. The "quality" of the new quality productivity is reflected in taking the high-quality development of the economy and society as the standard, taking into account the new development concepts such as green, coordination, openness and innovation. We should not only pay attention to short-term benefits, but also take into account long-term benefits, social and ecological benefits, get rid of the traditional quantitative production methods, and provide more high-quality, High-performance products and services can better meet and create effective demand, consolidate the foundation of the industry, and promote the sustainable and healthy development of the economy.

The development of new quality productive forces requires workers, labor data and labor objects to optimize and upgrade the combination as they change, so as to form a huge driving force to promote the development of the economy. The most prominent feature of new quality productivity is the application of digitalization and high technology. From the perspective of the source of enterprises, the emergence of high and new technologies promotes the digital transformation of enterprises. The Internet of Things, artificial intelligence, etc. Replace simple and heavy processes to help enterprises reduce costs and increase efficiency. In terms of business, the application of digital high-tech technology will digitize production, sales and other links, and the resulting data assets also need to be accurately accounted.

2. Cultivating New Quality Accounting Talents is the First Element for the High-Quality Development of Accounting

The development of new quality productivity requires new era accounting talents who meet the needs of economic development and have the characteristics of digital economy to promote the high-quality development of accounting. People are the most active factor in productivity and the most decisive force. As productivity changes, production relations and production methods will also change. New quality productivity is dominated by scientific and technological innovation, innovation and quality are the core issues of new quality productivity. New quality productivity requires accountants, as workers in accounting management activities, to achieve a higher-quality labor transition. The new knowledge, methods and concepts generated by the combination of traditional productivity and science and technology require workers to take the initiative to learn,

further improve knowledge reserve, cultural quality and labor skills, and become high-quality workers. In the era of digital intelligence, there has been a revolutionary breakthrough dominated by digital technology. Enterprises need accountants who can adapt to the needs of the times. The Ministry of Finance and the Ministry of Industry and Information Technology jointly by February 2024 issued the Notice on Doing a Good Job in the Pilot Work of the Digital Transformation Cities of Small and Medium-sized Enterprises in 2024. Digital transformation has become an inevitable trend in the development of enterprises, enabling small and medium-sized enterprises to comprehensively optimize the production mode, business model and management level with digital, and improve the core of enterprises. Competitiveness has become the goal of enterprise development. Local governments also actively respond to policies to actively promote the transformation and upgrading of the economy in relevant fields. For example, the Implementation Plan for Digital Transformation in the Industrial Field of Guizhou Province (2023-2025) points out that "using digital means to build a development model for large and medium-sized enterprises, and encouraging small and medium-sized enterprises to access the platform of large enterprises, through Single allocation, crowdsourcing, supply chain collaboration and other ways to achieve resource sharing and interoperability." Enterprises correlate all links of production and operation management through big data technology, and realize the tracking and accounting of the whole business chain and life cycle of data resources with the help of unified data procurement, production and sales links, and form a relatively complete industrial Internet industrial chain. This requires the training of accountants based on financial accounting, coated with digital technology and guided by management accounting. On the one hand, the high-end digital intelligent development of enterprises liberates accountants from basic accounting work. It is necessary to update their knowledge reserves in a timely manner, learn and master relevant knowledge of artificial intelligence that can be applied to the field of accounting, and be proficient in using statistical software to mine and process relevant financial data, so as to provide valuable value for enterprises. Value accounting information helps the decision-making level of the enterprise to make accurate decisions and the management to carry out fine management. On the other hand, new quality productivity has changed the way enterprises produce and operate, and it is necessary to change the way they used to rely on experience. General Secretary Xi Jinping stressed that the development of new quality productive forces needs to be adapted to local conditions. Therefore, accountants should go deep into the enterprise, learn business, be familiar with production and sales processes, become integrated talents, and effectively help enterprises reduce costs and increase efficiency, optimize resource allocation and improve production efficiency.

3. To Improve the Quality of Accounting Services is an Important Starting Point for the High-Quality Development of Accounting

New quality productivity is a new form of social productivity in the context of the era of digital intelligence, with the characteristics of high technology, high quality and high efficiency. The development of new quality productivity requires accounting services to keep pace with the times, deeply connect with modern information technology, accelerate the digitalization process, transform into high-end value-added services, and better serve the economy. On the one hand, high-quality accounting services are the guarantee for the high-quality development of the economy and society. The newly revised "Accounting Law", which was officially implemented on July 1, 2024, clarified the legal responsibilities of directly responsible supervisors and other directly responsible personnel. It aggravates the outstanding problems in accounting work, such as not setting up accounting books in accordance with regulations, forging or altering accounting vouchers and accounting books, and preparing false financial accounting reports, etc. At the same time, it also increases the punishment

for those responsible for those who are responsible for giving instructions and in directing the preparation of false financial accounting reports, which greatly increases the amount of fines. The legal form is clear and the new changes and requirements in accounting work are standardized, which is conducive to improving the quality of accounting information. In the era of digital intelligence, accounting services should pay attention to the connotation development of quality and efficiency, from traditional authentication services to high-quality traditional authentication services and high-end value-added services, further expand the service field of services, improve service efficiency, extend the service chain, and promote industry services to become professional and high-end value chain. Extend, improve high-end comprehensive service capabilities, comprehensively improve service quality, and better serve the high-quality development of the economy and society. On the other hand, highly effective accounting supervision can effectively promote the quality and efficiency of accounting services. In 2023, the General Office of the Central Committee of the Communist Party of China and the General Office of the State Council issued a notice on the Implementation Plan for Further Strengthening Financial and Accounting Supervision, clarifying the connotation and work requirements of financial and accounting supervision, building an accounting supervision system, improving the working mechanism, and building the "four beams and eight pillars" of financial and accounting supervision in the new era. It is emphasized to accelerate the construction of the informatization of accounting supervision in order to improve the effectiveness of accounting supervision. As an important starting point for serious financial discipline and maintaining the order of the market economy, accounting supervision should create a good environment for the high-quality development of the economy and society. The government needs to normalize accounting supervision in the way of "Internet + supervision", try to apply information technology to daily supervision, law enforcement inspection and accountability, integrate accounting supervision information into the construction of government information systems, and realize the convergence and sharing of cross-level, cross-departmental and cross-regional accounting supervision data, and form Finance, taxation and other multi-field accounting supervision database, establish a multi-departmental joint punishment mechanism, effectively improve the seriousness and deterrence of financial discipline, and maintain and standardize the order of the market economy.

4. Improving the Quality of Accounting Information is the Key to the High-Quality Development of Accounting

Accounting information plays an important role in economic and social development. It is the basis for the high-quality development of enterprises, the key to the high-quality development of the securities market, and an important basis for government agencies to deeply understand microeconomic activities, formulate scientific and reasonable economic policies, and promote sustainable economic development. The key to new quality productivity lies in high quality, vigorously developing new quality productivity, and providing high-quality accounting information to ensure the reliability, relevance, integrity, timeliness and comparability of accounting information. Reliability is the basic requirement for the quality of accounting information. Accounting information is the basic data information of the economy and society. The development of new quality productivity requires accountants to provide reliable accounting information by obtaining and analyzing market data to support the decision-making level to make timely and accurate decisions. The labor objects contained in the new quality productivity are richer, and the most important labor object is data. The correlation of accounting information generated by economic business matters is particularly important. Accounting uses big data technology to centralize a wide range of data sources such as market data, supply chain data, and consumer data. It is convenient to

find the potential laws and connections between economic business data, so as to dig and analyze the financial status and operation of the relevant subjects, so that the management can more accurately predict the future development direction of the main body and provide a more scientific basis for the formulation of strategic decisions. The development of new quality productivity requires complete and timely accounting information, and financial activities need to be integrated with business activities, that is, finance is integrated into a complete value chain formed by the connection of procurement, production, sales and after-sales. Through the collection and analysis of real-time data and integration into the accounting information system, it is complete and timely accounting. Feedback in the form of information to achieve complete data collection and timely and comprehensive monitoring of all links of the value chain. High technology is one of the characteristics of new quality productivity. Accounting is supported by cloud computing, big data, artificial intelligence, mobile payment, blockchain and other new technologies. It integrates and analyzes data from different sources and formats in a unified caliber to break the "information island", improve the comparability of accounting information, and be the market owner. Improve market competitiveness and provide strong data support. Therefore, in the context of the era of digital intelligence, providing high-quality accounting information is an important driving force for economic development and social progress, and should become an important task for enterprises and even the whole society.

The new era breeds new ideas, new theories lead new practices, and the new scientific and technological revolution has brought about new changes in the productive forces. It also promotes revolutionary changes in human social and economic activities, production modes and life patterns. Accounting is the basis of macroeconomic management and microeconomic main market economic activities. The high-quality development of accounting must be guided by the important discussion of new quality productivity. In accordance with the requirements of vigorously developing new quality productivity, cultivate the soil for the growth of talents, accelerate the cultivation of compound new quality accounting talents with strong data analysis ability, continuously improve the quality of accounting services, improve the standardization of accounting services and management, further strengthen the supervision of accounting services, standardize the market order of accounting services, optimize the business environment, accelerate digital investment, complete the traditional accounting and digital docking, replace experience with digital driving, improve digital production efficiency, facilitate the traceability of accounting data, so as to continuously improve the quality.

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