

Probe into Reasons of Financial & Statistical Accountings Integration and Discussion of Conception

L'ETUDE SUR LE CONCEPT DE L'INTEGRATION DE L'APUREMENT COMPTABLE ET L'APUREMENT STATISTIQUE

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Abstract: As national economy's accounting system improves and perfects day by day, financial accounting and statistical accounting, two of the three major accounting components, communicate with each other more and more tightly. To probe into how to strengthen the communication between financial and statistical accountings and seek for the establishment of integrated pattern for financial and statistical accountings will largely improve economic accounting efficiency, reduce economic accounting cost and increase the service value of economic accounting achievements. In this paper the authors analyze the necessities and conditions of financial and statistical accountings and propose of constructive conception for improving financial and statistical accountings integration based on the exploration and definition of financial and statistical accountings integration with the help of discussion over relationship between financial and statistical accountings.

Key Words: Financial Accounting; Statistical Accounting; Integration

Résumé: Au fur et à mesure de la perfection du système de l'apurement de l'économie nationale, les liens entre l'apurement comptable et l'apurement statistique deviennent de plus en plus étroits. Le renforcement des liens entre l'apurement comptable et l'apurement statistique, et l'établissement d'un modèle de l'intégration de l'apurement comptable et l'apurement statistique pourraient améliorer l'efficacité de l'apurement économique, réduire les coûts et accroître la valeur des résultats de l'apurement économique. L'article commence par l'étude sur l'origine et la définition de l'intégration de l'apurement comptable et l'apurement statistique, analyse la nécessité et les

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conditions de l'intégration en examinant les relations entre l'apurement comptable et l'apurement statistique, afin de promouvoir le concept de la construction de l'intégration de l'apurement comptable et l'apurement statistique.

Mots-clés: apurement comptable; apurement statistique; intégration

1. EXPLORATION AND DEFINITION OF FINANCIAL AND STATISTICAL ACCOUNTINGS INTEGRATION

1.1 Exploration of financial and statistical accountings integration

Enterprise's three major accountings compose of financial accounting, statistical accounting and business accounting and financial and statistical accountings belong to the body among the three. Study on financial and statistical accountings integration lasts long time. The ancient story about "keeping records by tying knots" proves that financial and statistical accountings share the same origin. The parallel and independent relationship between financial and statistical accountings belongs to the unique phenomenon in China's national economy accounting both in the period when China implemented MPS (Material & Product balance Sheet) system and in the period when China implemented SNA (System of National Accounts) for connecting with the world or the requirement for opening up after Reform and Opening Up. Financial and statistical accountings co-exist in economic accounting and irreconcilable differences exist in financial and statistical accountings, which directly lead to many problems such as multiple calibers, multiple inter-comparison standards and non-reconciliation among micro information, intermediate information and macro information and the long-term separation of financial and statistical accountings stops economic accounting from high-efficient operation.

The long-term separation of financial and statistical accountings has become severe impediment for high-efficient operation of economic accounting. It is the basic and common function for both financial and statistical accountings to provide information and the barrier brought by the separation of the two major accountings on economic development is represented by the performance in providing information in micro, intermediate and macro aspects. Barrier in enterprise's providing micro information about economic accounting is represented as the following: information represented by false invoices for dodging and avoiding taxes is hard to reflect the real situation of enterprises, false accounts and financial report provided by enterprises for maximum profits leads to unreasonable allocation of resources and makes it hard to guarantee the independence, objectiveness and justice of auditing work conducted by registered accountants, etc; barrier in administrative & supervision departments' providing intermediate information about economic accounting is represented as the following: government's supervision departments are unable to timely and precisely master economic information and enterprises compete with each other and submit false information for partial profits; barrier in national organs' providing macro information about economic accounting is represented as the following: to provide valuable input-output analysis for serving macro economic decision belongs to a long-term project and the outdated analysis results will mislead economic decision making.

1.2 Definition of financial and statistical accountings integration

Taking currency as its major measuring scale, financial accounting belongs to a kind of management activity that reflects funds movement of its financial subject. With the help of measuring quantity characteristics of subjects, statistical accounting probes into the principle of change of social & economic phenomena taking individual and typical subject as its starting point. Financial and statistical accountings integration is an integration process to optimize the allocation of financial and statistical accountings' data, which is the necessary choice for the development of economic accounting technology and perfection in its theory. With the acceleration of economic globalization process and popularization of computer and technologies, traditional financial and statistical accountings' accounting environment becomes more and more complex, all circles of society have higher standard in information requirement for more precise,

updated and complete information and more and more subjects require financial and statistical accountings information including government, investors, debtors, creditors, banks, securities companies and various firms (such as accountants firms, auditors firms and statisticians firms) and the requirement for accounting information becomes social requirement related to the entire society. Organizations hungry for social information need more precise, complete and timely information coordinated by financial and statistical accountings and it necessarily improves the requirement for social information, which further requires the coordination or integration of financial and statistical accountings. The improvement of social accounting information requirement standard will necessarily demand the establishment of socialized and integrated financial & statistical integration information processing system. Besides, the establishment of information system effectively integrating financial and statistical accountings with the help of modern methods such as computer networks, etc has become urgent need to effectively avoid and prevent from false information.

2. RELATIONSHIP BETWEEN FINANCIAL ACCOUNTING AND STATISTICAL ACCOUNTING

2.1 Connection between financial accounting and statistical accounting

Financial accounting and statistical accounting share the same origin and their accounting applications interpenetrate. Financial accounting will utilize a large quantity of statistical methods. In financial accounting, the statistics over period indexes and time point indexes about number characteristics and calculation features provide theoretical support for the difference between financial stock accounting and flow accounting; it is also popular for statistical accounting to utilize financial accounting. Assets liabilities accounting design and capital flow accounting design in national economy's accounting system also take accounting symbol and formula as reference. National accounts' accounting system using macro statistics in national economy's accounting adopts double-entry accounting principle for public use of financial accounting. Financial accounting and statistical account utilize and mix with each other, which strengthens the distribution of economic data so as to optimize the distribution of economic resources. (ZHANG & YANG, 2007)

2.2 Difference between financial accounting and statistical accounting

2.2.1 Different accounting objects and principles

In micro level, financial accounting carries out accounting of enterprises' financial activities (funds movement) in order to provide decision-making proof for guaranteeing enterprises' normal operation activities; based on macro, intermediate and micro levels, statistical accounting takes the entire national economy as accounting object, probes into the operation status of national economy in macro level; it takes the entire department as accounting object to reflect economic coordination status in intermediate level; it takes the overall enterprises' economic activities as the accounting object to represent the implementation of enterprises' economic decisions in micro level. In the aspect of accounting principle, financial accounting keeps accounts taking accrual basis, valuation and actual transaction cost as its accounting principle; statistical accounting keeps accounts taking production principle, valuation and current transaction price as its accounting principle.

2.2.2 Different accounting methods

Both financial accounting and statistical accounting carry out accounting according to double-entry principle after material collection, processing, summary and analysis. Nevertheless they emphasize on different points: financial accounting emphasizes on enterprises' funds movement and it takes one transaction party as accounting subject to confirm, measure and report. As a result accounting subject in financial accounting is unilateral. Statistical accounting takes both transaction parties as its accounting subjects in all macro, intermediate and micro economic activities.

3. ANALYSIS OF NECESSITY FOR THE INTEGRATION OF FINANCIAL AND STATISTICAL ACCOUNTINGS

3.1 Realization of integration of financial and statistical accountings is good for the development of market economy

Traditional statistical survey adopts both overall survey and incomplete survey to carry out investigation and analysis of national economic activities. Nevertheless the development of market economy increases the investigation information volume and the traditional statistical method relying on overall survey cannot timely satisfy investigation volume and quality as the market economy develops. Enterprises require a large quantity of real-time statistical survey information to adapt to complex market environment. Highly efficient sampling survey can neither adapt to the market requirement for accounting information. Besides severe asymmetry in current accounting information and statistical information make it hard for enterprises to realize full information share and improve their management efficiency. As a result it is necessary to strengthen integration of statistical accounting and financial accounting to guarantee that enterprises can obtain overall information from all aspects and ensure their scientific operation decision. (ZHANG et al., 2009)

3.2 Realization of integration of financial and statistical accountings is good for perfecting national economy's accounting system

Taking certain economic theory as instruction, national economy accounting belongs to an integrated management activity with one unified system and it takes the entire national economy as study subject, which comprehensively utilizes statistical accounting, financial accounting, business accounting to reflect all major indexes related to national economy in ways of various flows and stocks. National economy accounting occupies the highest level among statistical accountings and it systematically reflects overall index of economic development level in one country or area. As a matter of fact national economy accounting belongs to macro financial accounting utilizing statistical method. As a result to strengthen the communication between financial and statistical accountings, establish financial and statistical accountings integration and accelerate the integrity and systematicity of national economy accounting are good for perfecting national economy's accounting system.

3.3 Realization of integration of financial and statistical accountings is good for improving information service rate

Realization of integration of financial and statistical accountings can prevent from repeated accountings caused by different accounting calibers and improve the service rate of information. Categorize financial and statistical accountings into one unified accounting system, establish one platform with accounting formation share and accelerate the standardization of information collection, arrangement and analysis. Besides integrated accounting should improve the communication of various information in order to guarantee timeliness and effectiveness of accounting information, which is better for providing comprehensive and effective overall information for enterprises.

4. ANALYSIS OF CONDITIONS FOR FINANCIAL AND STATISTICAL ACCOUNTINGS INTEGRATION

4.1 Necessary conditions

4.1.1 Adjustment of internal accounting structure

In China financial accounting and statistical accounting are conducted by two different departments, which cannot ensure the synchronized accounting. Repeated accountings become unavoidable, which influences the work efficiency of accounting. As a result it shall strengthen the internal structure adjustment within enterprises before realize financial and statistical accountings integration. Enterprises shall merge financial

department and statistical department, integrate financial and statistical resources, form unified accounting system, and realize scientific, standardized and unified accounting, which has been accomplished in some enterprises.

4.1.2 Optimize external environment of accounting

Good external environment will accelerate the combination of financial accounting and statistical accounting. Related departments of government should create regulatory and relax system environment from the aspects of policies and guiding principles to realize the financial and statistical accountings integration according to the requirement of economic development, optimize its external environment and gradually perfect its external environment.

4.2 Sufficient conditions

4.2.1 Unified accounting process

Financial and statistical accountings integration requires the unification in the entire accounting process, which includes the unified original records and source documents, unified statistical index caliber, unified accounting method and unified accounting standard, etc. Taking financial accounting as basis, statistical & analysis method as foundation and computer technology as method, it shall establish unified accounting system to realize divided contents, inter-communicated methods and information share to improve the enterprises' management level.

4.2.2 Train and recruit complex talents

Talents remain the decisive factors for economic development. Most accounting personnel are only proficient in accounting or statistics without the capability of comprehensive analysis, which influences the comprehensive use of information resources and causes the loss of a large quantity of information resources. As a result the construction of financial and statistical accountings integration requires scientific arrangement of training and recruiting complex financial and statistical talents who should not only be able to accomplish statistical accounting work but also adapt to financial accounting work. Besides, enterprises shall strengthen the knowledge updating and training work according to their conditions to guarantee their development in aspect of talents.

5. CONCEPTION OF FINANCIAL AND STATISTICAL ACCOUNTINGS INTEGRATION IMPLEMENTATION

5.1 Change of conception on accounting

For a long time irreconcilable contradicts exist between financial accounting and statistical accounting. Statistical account had been "occupying higher place" over financial accounting and the accounting system concentrating on statistical accounting has been existing before Reform and Opening Up. Statistical accounting controls the design of financial accounting, which relies on the wills of statistical department. After Reform and Opening Up, financial accounting ranks higher than statistical accounting and the accounting system concentrating on financial accounting has been existing and financial accounting controls the design of statistical accounting, which becomes the affiliation of financial accounting and statistical accounting exists in financial department in some large enterprises. With the development of market economy the profits conflict between financial accounting and statistical accounting becomes more and more fierce, which severely influences the improvement of accounting efficiency and the information share among enterprises. As a result we should change our traditional thought, strengthen the communication between statistical accounting and financial accounting, break through the inter-independent situation, and integrate the two accounting systems to guarantee the accuracy and timeliness of information transmission (LI, 2007).

5.2 Strengthen the technical support for accounting integration

Information collection and arrangement in both traditional financial accounting and statistical accounting requires large quantity of labor forces and materials, which is a repeated and time-consuming work. With gradual advancement of science and technology, the computer technology develops day by day and the accounting work relies more and more on computers, which will largely reduce the work amount of financial personnel and statistical personnel. Besides, advanced computer technology largely accelerates information transmission and process. As a result financial and statistical accounting integration requires powerful information process and network transmission functions of computers. Enterprises should strengthen the development and research on related software's accounting function especially the development and maintenance of software with complex financial and statistical accounting functions so as to provide technical support for financial and statistical accountings.

5.3 Innovate accounting system to accelerate the realization of integration

Traditional financial work and statistical work respectively belong to financial department and statistical department, which are divided according to administrative management and it will influence the penetration and inter-communication of financial and statistical accountings, which are not good for the development process of financial and statistical accountings integration. As a result the construction of accounting integration require the system reform of accounting and establishment of special organs dealing with coordination work between financial and statistical accounting work. Besides, establishment of legal regulations will confirm the coordination mechanism between financial accounting and statistical accounting in the way of legislation so as to provide legal guarantee to form accounting integration.

5.4 Perfect, unified and healthy management system

Establish complete and systematic accounting management system taking network environment as basis will guarantee the smooth processing of financial accounting and statistical accounting work and accuracy, timeliness, completeness and safety of information transmission. Perfect management system includes post duty system and archive management system. In order to guarantee the information safety, enterprises should implement post duty system and different posts have different duties. Besides, enterprises should form network accounting system with hierarchical management, design mechanism with authorization according to level of operation personnel to carry out accounting information management, and guarantee the information safety through hierarchical operation; establish archive management system for financial and statistical information to carry out multi-layered inspection and backup of data. Besides, normalize the archive keeping and use process, establish complete and full network security system to guarantee the smoothness and safety of enterprises' information network.

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