

## Using Management Accounting to Promote Vitalization of Rural Areas

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**Keywords:** Management Accounting; Promote Vitalization of Rural Areas; Balanced Scorecard(BSC).

**Abstract:** Exploring the embedded form of "Management Accounting +" in rural revitalization, giving play to the role of rural party branch as a battle fortress. From the most basic process of "Management Accounting + Party Branch + Peasant Household", extend to the refined innovation mode of "Balanced Scorecard + Party Branch + Peasant Household" and "Kaizen Costing + Party Branch + Peasant Household". Using management accounting to help rural material and spiritual revitalization, we can achieve the balance between financial and non-financial indicators of rural revitalization, the balance between long-term and short-term objectives of rural revitalization, the balance between outcome indicators and motivational indicators, the balance between internal and external groups of rural organizations, the balance between the leading indicators and lagging indicators. The key research base is Miaozhuang town of Ninghe district, and the new measures of management accounting to help Tianjin rural revitalization are put forward to form the Tianjin experience of management accounting to help rural revitalization and serve the coordinated development of Beijing, Tianjin and Hebei.

### Introduction

#### The Research Background.

Facing the national policy of rural revitalization, management accounting should play the role of analyzing the past, controlling the present and planning the future, and play the tool of creating value. The contents of management accounting are mainly divided into seven fields: strategic management, budget management, cost management, operation management, investment and financing management, performance management and risk management. Management Accounting is the edge discipline which involved in many disciplines (management, accounting, strategic management, marketing, behavioral science, psychology, ethics, economics, finance, prediction, decision science, informatics, etc.)

#### Current Research Situation at Home and Abroad and Shortcomings of Existing Schemes.

According to the available data, there is almost no research on the use of management accounting to help rural revitalization. Currently, the research on management accounting related to agriculture generally falls within the narrow and scattered scope of Rural Commercial Banks, Agricultural Development Banks, Rural Credit Cooperatives and Associations.

In order for management accounting to have a broader development space, it needs constant research and innovation, and can play a greater role in rural revitalization. Centering on the theoretical basis, it is necessary to standardize the establishment conditions of its theories and methods and draw lessons from relevant materials. Through the combination of management accounting theory and rural reality, we can achieve the standardization of management experience, summarize the essence of scientific nature, and finally realize the innovation of theory. In the practical application of management accounting, relevant personnel must carry out practical

operations, to prevent the occurrence of big deviation between theory and actual situation, and the final results should be approved by the authoritative departments.

### **The Proposed Scheme and Its Advantages.**

**This study has two functions: rural material revitalization and rural spiritual revitalization.**

Poverty alleviation falls into two categories: material poverty alleviation and spiritual poverty alleviation. Accordingly, "rural revitalization" is also manifested in both material and spiritual aspects. The former is tangible; The latter is invisible. Here, "rural material revitalization" refers to the effect that rural areas increase income and output value by strengthening management accounting and applying management accounting theories and methods. "Rural spirit revitalization" refers to the improvement of rural informatization construction, talent quality and management level by strengthening management accounting and applying management accounting theories and methods.

We will extend the practice of management accounting to rural areas, build a practice service center at the doorstep of rural people, and build a silent force for rural revitalization. Rural stability leads to social security, while rich peasants lead to prosperity of the country. We should make great efforts to creatively integrate the practice of management accounting into the overall pattern of Rural Revitalization and poverty alleviation, inject strength into rural revitalization, uphold integrity and innovation, open up innovative bureaus, effectively remedy the deficiencies of rural public services and low-level blind areas, improve the rural outlook, change farmers' concepts, and help publicize, educate and care for "the last kilometer" of the masses. The practice of management accounting not only needs extensive publicity and advocacy, but also needs to provide accurate and intimate service for rural revitalization.

The management accounting team plans to publicize management accounting ideas and methods in a language that ordinary people like to listen to, are willing to listen to and understand, and improve the professional quality of the rural population through various activities such as small video, display cards and tutorial classes. We will focus on the needs of the people, broaden their horizons, and overcome practical difficulties in production and life. We will take concrete measures to bring more benefits and benefits to rural people, win their trust, and stimulate their internal momentum. Management accounting practice is a brand-new attempt. It must use new ideas and pragmatic measures to coordinate and coordinate existing social resources, condense spiritual strength, better mobilize and motivate the broad masses of rural people to actively participate in rural revitalization, and let management accounting The practice service center has become a revitalizing "gas station" for the people who are in the heart of the people, making the village more beautiful and the people happier.

**Starting from the bottleneck, this study can stimulate the vitality of rural revitalization.**

With the rapid development of industrialization and urbanization, the rural population is gradually moving to cities, and some rural areas are bound to suffer from "Hollow Villages" and village destitute. At present, countries such as Germany, Japan, and Australia have conducted in-depth research on the phenomenon of "doughnuts" in rural development, carried out rural vitality evaluation, strengthened rural cultural protection, and improved the utilization efficiency of land resources. At present, China's rural areas are also in a state of maintenance, revitalization and contraction. It is urgent to conduct scientific evaluation on the current situation of rural development and promote rural revitalization in an orderly manner.

**This study can help the sustainable development of rural areas and achieve the five balance of rural revitalization.**

The Balanced Scorecard of Modern Management Accounting has an epoch-making significance in performance management. It can gain the momentum of sustainable development by integrating the indicators of resources, rural labor, organizational process, learning and growth, market, and technological innovation. To achieve the five balance of rural revitalization (the balance between financial indicators and non-financial indicators, the balance between long-term and short-term goals of rural revitalization, the balance between outcome indicators and motivation indicators, the balance

between internal and external groups of rural organizations, and the balance between leading indicators and lagging indicators).

## **Theoretical Support of the Research**

### **Taking Xi Jinping's New Era of Socialism with Chinese Characteristics as the Theoretical Basis.**

Under the guidance of Xi Jinping's New Era of Socialism with Chinese Characteristics, we will thoroughly study and implement the spirit of the 19th national congress of the Communist Party of China and the third plenary session of the 19th central committee of the Communist Party of China, firmly established the "four consciousnesses", improve our political standing and political consciousness, and strengthen our responsibility.

We will implement the guidelines of the CPC central committee and the state council on implementing the rural revitalization strategy and the national strategic plan for rural revitalization (2018-2022). Based on the requirements of economic and social development, highlight the practice guidance, promoting management accounting system, scientific plan management accounting development strategy, the reasonable construction of the government, society, rural cooperative mechanism, based on management accounting personnel construction, push forward the construction of management accounting, provide strong support for the healthy development of the economy and society.

### **Guide Research on Rural Revitalization Strategy with Marxist Sharing Theory.**

Sharing is the basic content of Marxism and the basic core of socialism. Combining Marxist sharing theory with China's construction, reform and development practice, three basic forms of Chinese-style Marxist sharing ideology have been formed: system-guaranteed sharing, first-rich-driven sharing and justice-distributed sharing. Realizing shared development, practicing shared justice and implementing shared governance are the political vision of the Communist Party of China and the essential requirements of socialism with Chinese characteristics. Socialism with Chinese characteristics has entered a new era. Based on the fundamental task of realizing socialist modernization and the great rejuvenation of the Chinese nation, the Communist Party of China has solved the main contradiction between the people's growing need for a better life and the unbalanced and inadequate development. It has practiced the people-centered value pursuit and creatively proposed the implementation of the countryside. Revitalization strategy, promote the integration of urban and rural development, and promote the common prosperity of the whole people. We will implement the strategy of rural revitalization in the new era, strengthen the Shared governance of "poverty governance, service governance, effective governance, economic governance, cultural governance and ecological governance", achieve rural beauty, strengthen agriculture, and make farmers rich, and promote rural revitalization in China.

### **Help Rural Areas Achieve the Five Balance with the Basic Theory of Management Accounting.**

The balance between financial indicators and non-financial indicators. Enterprises are generally assessed on financial indicators, while the assessment on non-financial indicators (customer, internal process, learning and growth) is rare. Even if there is an assessment on non-financial indicators, it is only a qualitative explanation, lacking quantitative assessment and systematic and comprehensive evaluation.

The balance between long-term goals and short-term goals. Management accounting(Balanced Scorecard) is a set of management system for strategic execution. If the implementation process of Balanced Scorecard is viewed from a systematic perspective, strategy is the input and finance is the output.

The balance between result-oriented indicators and causative indicators. Management accounting (Balanced Scorecard) seeks for a balance between results-oriented indicators and motivation-oriented indicators by effectively completing strategies and taking measurable indicators as the results of management objectives.

The balance between internal and external groups. In management accounting (BSC), investors and market customers are external groups, and the business process of rural management is internal groups. BSC can play the importance of balancing the interests of these groups in the effective implementation of strategies.

The balance between leading and lagging indicators. Finance, customer, internal process, learning and growth include leading and lagging indicators. Financial indicators are lagging indicators, which can only reflect the company's last year's situation, but cannot tell enterprises how to improve performance and sustainable development. The focus on the last three leading indicators makes the enterprise achieve a balance between leading indicators and lagging indicators.

## **Main Contents and Technical and Economic Indicators**

### **Help Rural Revitalization with "Balanced Scorecard" and "Kaizen Costing".**

From the management accounting system, the two tools of "Balanced Scorecard" and "improved cost method" were selected to help Tianjin rural revitalization research. (1) Balanced Scorecard is an index system carefully designed according to The strategic requirements of enterprise organizations. The Balanced Scorecard was founded in the early 1990s, mainly to achieve strategic planning through charts, cards and tables. Named one of the most influential management tools in the past 75 years by the harvard business review, Balanced Scorecard breaks with the traditional single use of financial indicators to measure performance. It adds future drivers, namely customer factors, internal operation and management processes and learning and growth of employees, to the financial indicators, and plays a very important role in strategic planning and execution management. (2) To improve the cost method is to achieve the purpose of adding value by constantly eliminating unnecessary and inefficient links. We should cultivate the concept, technology and culture of continuous improvement of cost control, keep pace with the times, take customer needs as the starting point, and emphasize pre-control.

Management accounting does not dare to be used rashly by most decision-makers. The use of management accounting depends on the unit itself, rural organizations at all levels of decision-making managers know very little about management accounting, or even heard of management accounting. There are a lot of managers use experience judgment, decision making and personal feeling, not enough emphasis on management accounting. The application of management accounting in most domestic enterprises is at the initial stage. In practical work, they can only use basic theoretical knowledge and simple calculation methods, but cannot achieve comprehensive budget and performance evaluation. For example, "Balanced Scorecard" may only understand the four dimensions including finance, customers, internal process, learning and growth, but do not know the internal logical relations corresponding to "fruits", "leaves", "trunks" and "roots". Decision makers often focus on the realization of short-term benefits, and management accounting is not favored by decision makers for a variety of reasons. The key and difficult point of this topic is how to make management accounting, a good system, a good method and a good tool, quickly accepted by rural personnel and farmers, and bring into play the inherent "value creation" function of management accounting.

### **Explore the Specific Development Mode of "Management Accounting+Village".**

Explore the embedded form of "Management accounting +" in rural revitalization. First, give full play to the role of rural party branch as a battle fortress. From the most basic process of "Management accounting + Party branch + peasant household", the refined innovation mode of "Balanced Scorecard + Party branch + peasant household" and "Kaizen Costing + Party branch + peasant household" is extended. Put forward new Suggestions and measures for management accounting to help tianjin rural revitalization, form tianjin experience of management accounting to help rural revitalization, serve the coordinated development of Beijing, tianjin and hebei, and adhere to the construction mode of "education guidance -- practice and cultivation -- system guarantee".

Find the bottleneck and causes that restrict management accounting to help tianjin rural revitalization. Project team members will find the bottleneck and causes that restrict management

accounting to help tianjin rural revitalization through multiple and in-depth investigation and communication. We should go deeper into practice, conduct investigations and studies, draw on the wisdom of the masses, keep our eyes on the focus of problems, and focus on key issues. Opening a point in the bottleneck will deeply enhance development; Break a bottleneck, expand a development world. By constantly solving problems and breaking bottlenecks, the picture of rural revitalization will become more vivid.

### **Use Management Accounting to Promote the Two-way Free Flow of Talents between Urban and Rural Areas.**

The key to solving the problem of "people" is to promote the two-way free movement of the two groups of people between urban and rural areas. One is the rural migrant population. The goal is to "lower the threshold" for urban citizenship, so that willing and able rural migrant population can settle down in cities and towns. The other type is rural talents. We should not only focus on cultivating new types of professional farmers and large Numbers of local rural talents, but also make efforts to encourage social talents to devote themselves to rural construction.

### **The Case Analysis**

The key research base of this project is Miaozhuang town, Ninghe district, Tianjin, located in the northeast of Ninghe district and on the east bank of jiyunhe. It covers 61 square kilometers and has a population of about 18,000. Town jurisdiction 30 administrative villages. The government of this town is located in , 10 kilometers south of the county, Miaozhuang village.

Since the help group of Tianjin Agricultural University entered the residence in August 2017, it has developed and established the village cooperative economic organization (Tianjin Xiangtai quanfu crop planting cooperative). Relying on the cooperative organization to sell peaches, grapes and waxy corn and other agricultural products with certain characteristics in the village, some results have been achieved. The main mode is to help groups to organize product procurement in the village, organize teaching staff and students to get orders in Tianjin agricultural college, and organize cooperative car rental and distribution to the school, which is distributed by college student volunteers. In 2018, it sold more than 3,000 catty of peaches, 3,000 catty of grapes and 3,000 ears of fresh glutinous corn, with direct sales revenue of nearly 30,000 yuan. In 2019, we helped the cooperatives to make unified packaging, and linked Tianjin Agricultural College's mailing island for product storage and distribution, which stabilized the campus market. At the same time, contact Tianjin Chengjian University to organize the sale of agricultural products. In July 2019, the sales season began, and more than 7500 catty peaches and 4300 ears of corn were sold within two weeks, achieving good results. The sale of agricultural products has promoted the enthusiasm of farmers to cultivate special agricultural products. From these activities, we need to constantly summarize, refine and sublimate the "final research results" of management accounting to promote rural revitalization in Tianjin.

At present, the problems and bottlenecks have been found: logistics distribution is still a bottleneck restricting the sale of agricultural products. There is only one express delivery point in Miaozhuang Town. Mail items in the village are mainly sent and picked up in the town. Sales are mainly carried out in the form of group purchase and unified distribution. At present, it is envisaged that we will continue to take farmers' professional cooperatives as the starting point, follow the development mode of one-stop production and marketing, develop order-oriented agriculture, cultivate characteristic planting, and drive the economic development of the two villages.

Connecting the advanced Balanced Scorecard theory with an apple tree is to connect the management accounting theory with the countryside. The four dimensions of finance, customer, internal process, learning and growth correspond to the internal logical relationship among fruits, leaves, trunks and roots. To promote the comprehensive revitalization of rural areas, we should not only enrich farmers' "pockets" (Financial targets), but also enrich farmers' "heads" (The theory of Balanced Scorecard).

## Summary

Find out the foundation and current situation of management accounting in Tianjin rural areas, the bottleneck and causes that restrict management accounting to help rural revitalization of Tianjin, put forward the measures of management accounting to help rural revitalization of Tianjin, and form the Tianjin experience of management accounting to help rural revitalization of Tianjin. Serve for the coordinated development of Beijing, Tianjin and Hebei, provide valuable reference or basis for the research work of domestic counterparts, and provide decision-making reference for relevant institutions or departments.

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