

Construction of Enterprise Accounting Culture and Optimization Path in the Context of Trade Globalization

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Abstract: With the continuous advancement of trade globalization, many domestic enterprises are gradually expanding overseas markets, and the scale of import and export business continues to expand. As an important component of corporate culture, accounting culture includes four levels of spirit, system, behavior and material, which is directly related to the accounting quality and risk prevention and control ability of foreign trade enterprises. In transnational business transactions, accounting standards and accounting values of different countries have collided. Many foreign trade enterprises have exposed practical problems such as weak accounting integrity awareness, imperfect foreign-related financial system, and the professional ability of financial accounting personnel not keeping up with business development in actual operation. This article combines the current situation of small and medium-sized foreign trade enterprises, sorts out real problems from the four dimensions of accounting culture, and tries to give feasible ideas for improvement. It hopes to provide a little reference for the construction of financial soft power of foreign trade enterprises and help enterprises better cope with various financial challenges brought about by international trade.

Keywords: Accounting Culture; Trade Globalization; Foreign Trade Enterprises; Accounting Professional Ethics

1. Introduction

In recent years, many domestic enterprises have gone abroad to participate in international market competition, and cross-border business has become a new profit growth point for many enterprises. When carrying out import and export business, enterprises will encounter a series of relatively complex financial tasks such as foreign currency conversion, export tax rebate, cross-border contract account processing, and

adaptation of overseas financial and tax rules. The traditional financial management model that only focuses on bookkeeping and accounting is difficult to adapt to the actual needs of foreign trade business [1].

Accounting culture is not an empty slogan. It permeates the daily financial work of the enterprise, subtly affects the way of dealing with accountants, and also determines whether various financial systems can really be implemented [2]. In enterprises with a relatively good job in the construction of accounting culture, financial personnel can abide by professional ethics, standardize the handling of all kinds of foreign-related accounts, and reduce the hidden dangers of compliance in trade links [3]. In contrast, in reality, a large number of small and medium-sized foreign trade enterprises, the management focuses most of their energy on taking orders and expanding the scale, and does not pay much attention to soft construction such as accounting culture. After a long time, it is easy to have arbitrary account processing and accounting information distortion. If it is serious, it will also touch the red line of export tax refunds and foreign exchange management, which will bury hidden dangers for the overseas business of enterprises [4].

Based on this reality, this article combines the background of the era of trade globalization, sorts out the basic theories related to accounting culture, analyzes the actual difficulties encountered in the current construction of accounting culture of foreign trade enterprises, and puts forward targeted optimization countermeasures.

2. Overview of Relevant Concepts and Theories

2.1 The Connotation of Accounting Culture

The domestic accounting community generally divides accounting culture into four components: spiritual culture, institutional culture, behavioral culture and material culture [5]. Spiritual culture is at the core of the whole system, mainly

including accounting integrity, professional values and professional ethics, which directly determines the value judgment of accountants [6]; institutional culture plays a role in guaranteeing and constraining, covering the enterprise's financial management system, internal control norms, business processes and assessment methods, relying on written rules Work in financial positions [7]; behavioral culture belongs to the practical level, which is the work habits of accountants in daily account processing, professional judgment and cross-departmental communication [8]; material culture is the basic carrier, including financial software and hardware systems, accounting files, training resources and other hardware conditions [9]. The four parts influence each other to form a complete enterprise accounting culture system.

Accounting culture is a soft system that supports the operation of enterprise financial work. The whole can be divided into a four-layer pyramid structure, as shown in Figure 1. At the top of the pyramid is the spiritual culture. As the core layer of the whole system, it includes accounting integrity, professional values and professional ethics, which determines the value judgment of accountants and is the intrinsic foundation of the construction of accounting culture. The second layer below is the institutional culture, which belongs to the institutional guarantee layer. Relying on the financial management system, internal control norms and assessment system, it

forms a rigid constraint on financial activities with written rules. The third layer is behavioral culture. As the practical execution layer, it is reflected in the daily work habits of accountants, professional professional judgment and cross-departmental communication and collaboration. It is the intuitive external expression of the implementation of accounting culture. At the bottom is material culture, which is the basic carrier of the whole system. It covers financial software and hardware systems, accounting archives and training resources for accounting personnel, providing hardware support for the implementation of the upper three types of accounting culture.

The four levels are interconnected and influence each other: material and institutional conditions support accountants to form stable professional behavior, and good professional behavior will continuously consolidate the accounting spirit of integrity; on the other hand, advanced accounting spirit culture will also promote enterprises to continuously improve the financial system and update information hardware resources. The construction of accounting culture of foreign trade enterprises should not only focus on a single dimension. It is necessary to simultaneously promote the improvement of four elements in order to give full play to the role of accounting culture in risk prevention and control in cross-border trade business.

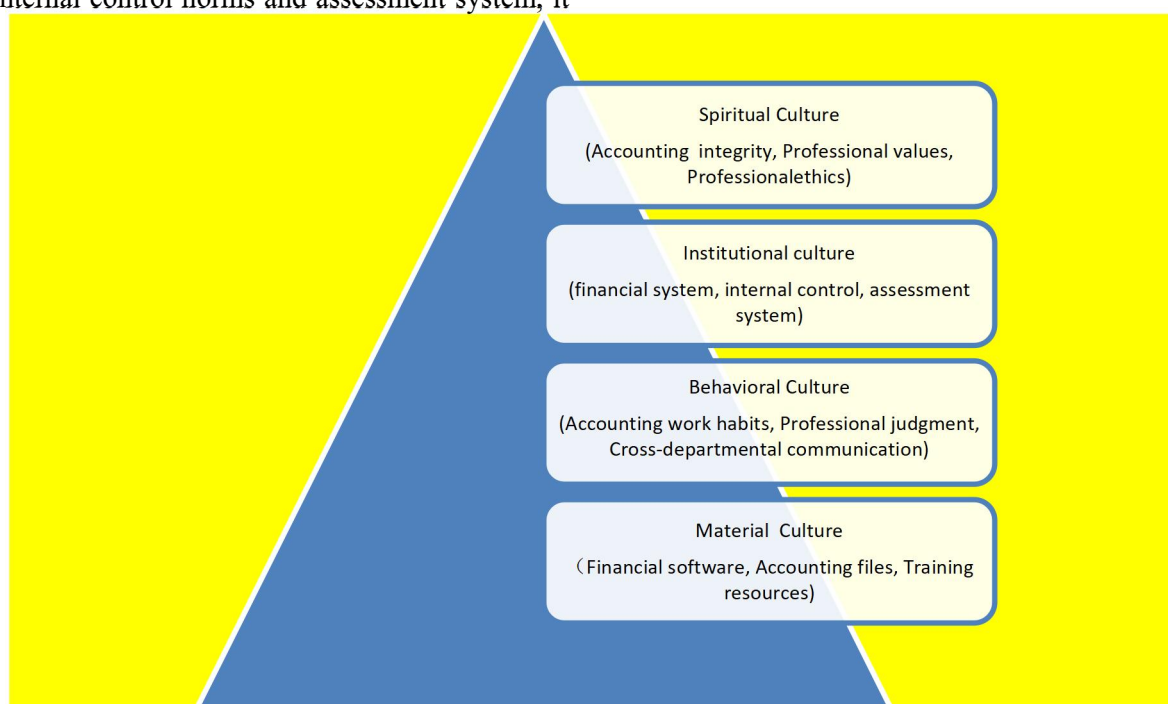


Figure 1. Four-Layer Structure System of Accounting Culture

2.2 The Impact of the Trade Environment on the Accounting Culture of Enterprises

2.2.1 International trade brings the collision of accounting concepts and accounting standards of different countries

The stage of economic development in different countries in the world is different, and there are obvious differences in accounting objectives, measurement calibers and information disclosure requirements [10]. Domestic foreign trade enterprises should not only abide by China's enterprise accounting standards, but also take into account the relevant financial and tax regulations of the location of overseas partners [11]. Different accounting cultures are intertwined with each other. If the enterprise does not do a good job of adaptation and adjustment, it is easy for accountants to have vague standards when dealing with cross-border business and lack a clear basis for handling [12].

2.2.2 Cross-border trade business puts forward higher requirements for the professional literacy and integrity culture of accountants.

Compared with ordinary domestic trade, the foreign trade business chain is longer, involving a number of practical tasks such as customs declaration, foreign exchange settlement, export tax rebate, cross-border reconciliation, etc., which puts forward higher standards for the professional reserve and professional ethics of accountants [13]. If there is a lack of honest accounting culture within the enterprise, it is easy to breed violations such as un-factual tax refund declaration and human adjustment of income costs. Once it is investigated and punished by the regulatory authorities, the overseas business of the enterprise will be directly hit [14].

2.2.3 The pressure of trade competition is easy to induce accounting fraud and financial whitewash motives of enterprises.

The competitive pressure in the international market is great, and many foreign trade enterprises often face the operating dilemma of order fluctuations, longer refund cycles, and continuous compression of profits [15]. Some managements will have the idea of interfering in financial accounting in order to show good business performance to the outside world. If the accounting culture foundation of the enterprise is weak and the accountants lack job independence, it is possible to cooperate with the modification of financial data, and the authenticity of accounting information is difficult to guarantee

[16].

3. Existing Problems in the Construction of Accounting Culture of Foreign Trade Enterprises

Under the complex scenario of cross-border operation of foreign trade enterprises, there are multi-dimensional shortcomings in the construction of accounting culture, which not only affects the quality of daily financial accounting of enterprises, but also continues to induce hidden financial risks. This article systematically sorts out the existing problems of enterprises from the four dimensions of spirit, system, behavior and material of traditional accounting culture, and combined with the unique cross-cultural differences of the foreign trade industry.

At the spiritual level, enterprises generally focus on business and neglect compliance, and excessive pursuit of trade performance, which weakens the construction of accounting integrity culture, makes financial personnel lack professional independence, and it is easy to compromise financial compliance with business benefits, and accumulates internal financial hidden dangers for a long time. At the institutional level, most foreign trade enterprises directly apply the domestic general financial system, lack a special system to adapt to cross-border settlement, foreign-related taxation and foreign currency accounting. There are many internal control loopholes, and the power of foreign-related examination and approval is unclear, resulting in arbitrary account processing, high error rate of cross-border business, and difficulty in tracing of responsibility.

In terms of behavior, financial personnel have insufficient grasp of foreign trade policies, cross-border accounting standards and international settlement rules, the lack of a normalized professional training mechanism for enterprises, and the communication between industry and finance is disconnected, resulting in insufficient risk identification ability and professional judgment ability of financial personnel, and it is difficult to effectively prevent hidden financial risks in trade business. At the material level, the construction of enterprise financial informatization is lagging behind, the data of the financial system is fragmented, and a large amount of accounting work depends on manual operation, which not only reduces work efficiency, but also easily causes human operation errors. At

the same time, it causes problems such as scattered accounting file management and difficult data tracing.

In addition, there are natural cross-cultural differences in cross-border trade. Domestic and foreign enterprises have cognitive deviations in accounting value concepts, information disclosure principles, and financial prudence requirements, which can easily lead to cross-border reconciliation and accounting

communication misalignment, increasing the cost of foreign-related financial control and compliance risks of enterprises. In summary, the multi-dimensional accounting culture defects are superimposed, which restricts the improvement of the financial governance level of foreign trade enterprises. The existing problems and potential risks of enterprise accounting culture are summarized in Table 1.

Table 1. Analysis of Existing Problems and Potential Risks of Enterprise Accounting Culture

Dimension	Specific existing problems	Potential risks
Accounting spirit culture	Over-emasiment on business performance and insufficient integrity culture; the professional independence of accountants is weakened.	Finance makes concessions to business compliance; the bottom line of integrity is loosened, and the internal financial risks of the enterprise continue to accumulate.
Accounting system culture	The financial system of domestic enterprises is copied; the internal control is not perfect, and the authority and responsibility of foreign-related business examination and approval is vague.	Accounting processing is very arbitrary; the error rate of cross-border business accounts is high, and it is difficult to pursue responsibility for problems.
Accounting behavior culture	Accounting behavior culture Financial personnel are not familiar with foreign trade policies; lack of normalized training, and industry and finance are disconnected from each other.	It is difficult to identify the financial risks behind trade; accounting personnel lack professional judgment ability
Accounting material culture	The construction of financial informatization is lagging behind; business and financial systems are not connected to each other, relying heavily on manual input.	Low work efficiency and high probability of human error; accounting business files are scattered and not easy to verify.
Cross-cultural dimension	There are conflicts between Chinese and foreign accounting value concepts, and information disclosure concepts are inconsistent.	The cost of cross-border cooperation and communication is rising; cross-border reconciliation and accounting are prone to understanding deviations.

3.1 Accounting Spiritual and Cultural Level: Focus on Trade Performance and Neglect the Construction of Accounting Integrity Culture

The management of many foreign trade enterprises puts the development of overseas customers and the expansion of sales scale first. Business performance is the main assessment orientation of enterprises, and the construction of accounting culture is basically in a marginal state [17]. In the perception of some managers, the financial department is the background of bookkeeping and tax reporting. Professional ethics education and risk culture construction cannot directly bring orders and profits, so it is rare to organize financial personnel to carry out relevant learning [18].

In this performance-first atmosphere, the phenomenon that business needs outperform financial compliance occurs from time to time.

When there is a conflict between business expansion and financial system, financial work often has to make concessions to business [19]. In the long run, the professional independence of accountants has been weakened, the bottom line of integrity has slowly loosened, and the potential financial risks within the enterprise have continued to accumulate [20].

3.2 Cultural Level of Accounting System: Internal Control is not Perfect, and There Are Loopholes in the Foreign-Related Trade Accounting Business Process

The system is an important guarantee for the implementation of accounting culture. Many small and medium-sized foreign trade enterprises directly copy the financial system of ordinary domestic enterprises and do not revise and improve it in combination with the characteristics of import and export business [21]. There is a lack

of standardized operation processes for the key tasks of foreign currency constiration, export tax refund declaration, cross-border exchange management, and financial audit of foreign-related contracts.

At the same time, the internal control of some enterprises is on paper, and the division of post authority and responsibility is vague. Foreign trade business involves the cross-collaboration of multiple departments of business, customs declaration and finance. There is a lack of a clear review and approval process. It is difficult to pursue and rectify in time after errors in bills and foreign currency calculation errors. In the face of differences in domestic and foreign standards, enterprises have not prepared internal operating guidelines. Accountants mostly rely on personal experience to handle cross-border business, and the probability of accounting errors increases accordingly.

3.3 Cultural Level of Accounting Behavior: Accountants are not Familiar Enough with International Trade Business and Have Weak Professional Judgment Ability

In the actual work, many financial accountants are familiar with the processing of regular domestic accounts, but they have limited understanding of foreign trade policies, and they have little contact with the customs declaration process, foreign exchange management and export tax refund practice. When dealing with foreign trade business, only complete the basic bookkeeping work such as voucher entry, and rarely actively identify the hidden financial risks behind the business.

There is a lack of normalized training within the enterprise, the knowledge update of financial accounting personnel cannot keep up with policy changes, and they are not sensitive enough to the adjustment of international trade rules. There is not much communication between financial personnel and business departments, and the industry and finance are disconnected from each other, and the working state of "emphasis on accounting and light management" is generally maintained.

3.4 Accounting Material and Cultural Level: the Construction of Financial Informatization is Lagging Behind, and It Is Difficult to Adapt to Business Needs Such as Cross-Border Trade Bills and Foreign Currency Accounting

Accounting material conditions are the basis for

the financial work of foreign trade. Many small and medium-sized foreign trade enterprises use old financial software, which can only achieve simple bookkeeping, and lack functions such as foreign currency accounting, automatic calculation of foreign exchange profit and loss, and foreign trade bill management. A large number of business documents such as customs declarations and export contracts rely on manual input, which not only has low work efficiency, but also has a relatively high probability of human errors.

The business system and the financial system are independent of each other. The order, delivery and refund data cannot be automatically synchronized with the financial side. Accountants need to manually collect all kinds of business information, and the accounting files are scattered, which not only increases the workload of financial personnel, but also is not conducive to later information consultation and verification.

3.5 Cross-Cultural Conflicts: Differences in Chinese, Chinese and Foreign Accounting Value Concepts in Foreign Economic and Trade Cooperation Bring Management Contradictions

When carrying out transnational cooperation business, the differences between Chinese and foreign accounting cultures will bring real communication barriers. Overseas partners generally attach importance to the complete disclosure of accounting information. Some domestic enterprises are used to simplifying the disclosure content. The two sides have differences on the concept of income recognition and risk handling. Enterprises have not established compatible processing ideas, and it is easy to have deviations in understanding in the process of cross-border reconciliation and joint business accounting, which raises the communication cost of trade cooperation.

4. Optimization Countermeasures for the Construction of Enterprise Accounting Culture under the Globalization of Trade

4.1 Cultivate an Accounting Spirit Culture Based on Integrity, and Balance Trade Business Expansion Financial Compliance

Enterprise management needs to change its inherent perception. It cannot blindly pursue the expansion of trade scale, take into account business development and financial compliance,

and integrate accounting integrity into the overall corporate culture construction. Managers themselves should respect the job independence of the financial department and should not interfere in normal accounting for short-term performance.

Warning education can be carried out in combination with the real cases of foreign trade tax refund fraud and cross-border financial violations, and financial personnel can be regularly organized to learn professional ethics-related content to strengthen the integrity awareness of financial accounting personnel. At the same time, popularize the basic financial compliance knowledge for business departments, so that business personnel can understand the significance of compliance for the long-term overseas operation of enterprises, and create an honest and trustworthy financial atmosphere within the enterprise.

4.2 Improve the Accounting System Culture, Improve the Accounting Management System of Foreign Trade, and Do a Good Job in the Coordination of Domestic and Foreign Standards

Enterprises should revise the financial management system adapted to foreign trade business according to the actual situation of their own import and export business. Formulate standardized processes for foreign currency conversion, export tax refund declaration, cross-border exchange control, and financial audit of foreign-related contracts, and implement the responsibilities of examination and review to specific positions. Strictly implement the separation of incompatible positions, and check and balance the positions of bill review, account processing and tax refund declaration to reduce the risk of fraud.

In view of the differences in accounting standards and fiscal policies at home and abroad, compile internal operation guidelines for enterprises, clarify the processing standards for cross-border business accounting confirmation and measurement, and reduce the arbitrariness caused by the subjective judgment of accountants. After the introduction of the system, it should be strictly implemented, and should not just stay at the level of written documents.

4.3 Standardize the Accounting Behavior Culture and Strengthen the International Trade Business and Professional Ethics

Training of Financial Accountants

Build a normalized training mechanism for financial accounting personnel. The training content takes into account professional ethics and foreign trade practice, covering foreign exchange management, export tax rebates, cross-border settlement, differences in Chinese and foreign standards, etc. Financial personnel are encouraged to take the initiative to connect with business departments, be familiar with the whole process of trade, jump out of the positioning of simple bookkeeping, and identify the hidden dangers of orders and refunds from a financial perspective.

Optimize the performance assessment of financial positions. In addition to the completion of accounts, the quality of foreign-related business processing and risk identification results should be included in the scope of the assessment, and accountants should be guided to develop the working habits of active communication and risk control.

4.4 Consolidate the Accounting Material Culture, Upgrade the Financial System, and Adapt to Foreign Currency Settlement and Import and Export Account Processing

According to the business scale of the enterprise, update the financial information tools, and give priority to the financial system with the functions of foreign currency accounting, automatic calculation of foreign exchange profit and loss, and foreign trade bill management. Promote the docking of business system and financial system data, and automatically synchronize financial modules with business data such as orders, customs declarations and refunds to reduce errors caused by manual input.

Do a good job in the electronic filing of foreign trade documents, unified retention and management of customs declarations, export contracts and foreign exchange vouchers, consolidate the material foundation of accounting, improve the efficiency of cross-border accounting, and avoid the loss of important business information.

4.5 Rationally Deal with the Differences in Chinese and Foreign Accounting Culture, and Establish an Accounting Culture System Suitable for the Enterprise

In the face of the conflict of accounting culture brought about by transnational cooperation, financial personnel should take the initiative to

understand the local accounting and financial and tax concepts of the cooperating countries, so as to seek seeming and keep differences. Under the premise of complying with China's laws, regulations and accounting standards, establish a fixed communication mechanism for cross-border business, and agree on the standards for submitting accounting information on both parties. There is no need to directly copy the foreign accounting model, reasonably absorb foreign advanced management experience, and combine the enterprise's own business situation to create an accounting culture suitable for its own development.

5. Conclusion

Under the background of trade globalization, the construction of accounting culture has become an important link for foreign trade enterprises to improve their financial management level. The four dimensions of accounting spirit, system, behavior and material are interrelated. At present, many foreign trade enterprises have practical problems such as emphasizing performance and neglecting cultural construction, imperfect foreign-related financial system, insufficient foreign trade professional ability of financial accountants, weak information technology foundation, and conflicts between Chinese and foreign accounting concepts.

If foreign trade enterprises want to achieve stable operation in the international market, they must promote the construction of accounting culture in an all-round way. Establish an accounting spirit of integrity and compliance, improve the financial system suitable for cross-border business, guide financial accountants to form good professional behavior, upgrade the hardware conditions of financial information, and properly handle the differences in accounting culture in transnational business. Rely on the construction of accounting culture to reduce various financial risks in the process of foreign trade, and provide financial guarantee for the high-quality development of enterprises' foreign trade business.

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