

题目：基于预算绩效管理的政府成本会计制度研究

——以山西省政府为例

A Study on Government Cost Accounting System Based on Budget Performance Management

——Taking Shanxi Provincial Government as an Example

ABSTRACT

The 2017 CPC National Congress clearly proposed to "fully implement performance management", and the budget law also made specific provisions on budget performance management. General Secretary Xi Jinping also stressed that "the government's money should not be spent indiscriminately, and it is necessary to strengthen performance management, strengthen the integration of fiscal expenditure, optimize the expenditure structure, ensure key expenditure, improve the efficiency of the use of funds, and avoid waste of funds." The scale of China's economic GDP now ranks second in the world, and the scale of fiscal expenditure is already quite large. At present, China's economy is in a transitional period from the stage of high-speed development in the past few decades to the stage of low-speed growth in the future, which inevitably requires the economical use of financial funds and the performance of fiscal expenditure, and the reform of government cost accounting is imperative. Through the discussion of the government cost accounting system based on budget performance management, this paper finds that although the government performance system is not comprehensive and the government cost measurement is not perfect, it is developing rapidly. Therefore, we need to comprehensively establish a standardized, scientific, rigorous, efficient and efficient government cost accounting system based on budget performance, and deeply analyze the relationship between budget performance management and government cost accounting. In this paper, Shanxi provincial government as an example for in-depth analysis, learning from the advanced system of other provinces, to understand the current cost accounting system of Shanxi provincial government deficiencies and give some suggestions. Effective government cost accounting will provide necessary information support and system support for the implementation of government performance budget management, so it is of far-reaching practical significance to explore the construction of government cost accounting from the perspective of performance budget.

KEY WORDS: budget, performance, management, government, cost accounting

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摘要

在我国 2017 年召开的第十九届全国人大常委会中，习近平总书记指出政府的资金不能随便乱用，一定要完善绩效管理制度，对于财政的各项支出要进行整顿管理，改良各个项目的支出结构，保证各项财政支出的利用率，不让资金流失。我国已经是世界第二大经济体，财政花费很多。目前，我国经济正处于未来较低的增长阶段，处于未来几十年快速发展的过渡期，必须把财政资金用于经济，强调财政支出绩效，要求政府进行成本核算改革。本文主要分析了政府预算绩效管理成本会计体系。调查发现，我国政府绩效体系还存在许多问题和风险，必须加强政府支出的管理和规划。所以，在我国经济快速发展的同时，也要注重政府成本会计的管控，也正因如此，我们要构建一个健全、公开、有科学依据、并且有效的政府成本会计制度，以预算绩效为基本内容，更加深层次的去了解政府成本会计和预算绩效管理两者之间的联系。本篇文章以山西省政府为例，对山西省政府开展了深入的了解与研究，找出现今山西省政府会计成本制度中还存在的问题与不足之处，并参考其他省份的管理制度，结合山西省政府的实际情况，给出一些合理的改进措施，使山西省政府的成本会计管理制度更加完善和健全。

关键词：预算，绩效管理，政府，成本会计

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