

The Impact of Government Accountant Competence on the Implementation Effect of Government Accounting Standards in China: A Conceptual Study

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Abstract

Purpose: Exploring how the capabilities of government accountant competency (including quantitative allocation, professional quality, training and development, informatization and skill application) affect the effect of government accounting standards implementation in China. **Design/methodology/approach:** This study adopts a conceptual research design, based on a systematic literature review, and constructs a theoretical framework under the guidance of the resource-based view and human capital theory to reveal the mechanism by which government accounting personnel affect the implementation effect of standards. **Findings:** This study finds that the four dimensions of government accountant competence have a positively significant impact on the implementation of government accounting standards. **Research limitations/implications:** As a conceptual study, its findings require future empirical validation. Future work should test the framework by examining mediating mechanisms and boundary conditions. **Practical implications:** This research provides a systematic capacity building framework for the public sector, guiding it to optimize resource allocation and talent cultivation. Ultimately, by enhancing fiscal transparency and governance effectiveness, it serves the high-quality development of the economy and society. **Originality/value:** The primary originality of this research stems from its systematic deconstruction of capability, which transcends the limitation of treating it as an overarching concept. The synthesis of two theoretical perspectives enables the construction of an

integrated framework, which paves a new way for deciphering the intricate implementation process of Chinese government accounting standards.

Keywords: Government Accountant Competence, Government Accounting Standards, Implementation Effect

Introduction

Government accounting reform is the cornerstone for enhancing the transparency and governance effectiveness of public finance globally. Its implementation effect is usually reflected in the reliability and transparency of financial information as well as the ultimate improvement of governance efficiency, thus becoming the core yardstick for measuring the success or failure of public sector reform (Muraina & Dandago, 2020; Kewo & Kewo, 2024). Amid the global reform wave, China has uniformly implemented a complex "dual-basis" government accounting standards system across the country since 2019. The reform path has shown typical characteristics of top-down and unified deployment (Chen & Schubert, 2024). However, no matter how complete a system is, it cannot achieve the expected results without effective implementation (Chen & He, 2007). There is a natural "hierarchical distance" between the formulation and implementation of government accounting standards. The transformation from abstract concepts to concrete actions must rely on their specific executors - government accountants - to be achieved (Zhou, 2018). From a behavioral perspective, the implementation of government accounting standards, as an accounting behavior, has three core elements: government accounting personnel as the subject of the behavior, value movement as the object of the behavior, and government accounting standards as the rule of the behavior. The guidelines themselves do not have automatic enforceability. Their effective implementation ultimately depends on the actions of the executors (Zhou, 2018).

More crucially, accounting standards are essentially an incomplete contract. Their inherent imperfection and certain degree of ambiguity leave room for accountants to make professional judgments and choices, which makes the impact of personnel factors on the implementation effect self-evident (Lin & Xu, 2007). Therefore, the implementation effect of government accounting standards fundamentally depends on whether government accountants possess the corresponding capabilities (Ying et al. 2016; Bu & Sun, 2017). Ability is the inherent trait of the actor to complete the work (Xu, 2006), and accounting behaviour is based on specific accounting ability. The intrinsic ability of an individual is the core variable that determines their explicit behavior and ultimately influences the quality of the implementation of the code through behavior. In the unique context where "strong policy push" and "significant regional implementation differences" coexist in China (Li et al., 2022), exploring this micro basis - the ability of government accountants - becomes the key to solving the mystery of heterogeneous implementation effects.

Despite the fact that the "human" factor is so crucial, existing research, when explaining the effectiveness of China's GAS reform, has focused more on macro institutional and environmental factors such as fiscal decentralization and audit supervision (e.g., the research group of the Accounting Department of the Guangdong Provincial Department of Finance, 2022), with significantly insufficient systematic attention paid to the implementing subjects. Although some studies have begun to focus on the relationship between the competence of accountants and the quality of financial reporting (Yahya et al., 2018), there are two obvious

flaws: Firstly, there is still a lack of direct research on how it affects the overall implementation effect of Chinese government accounting standards; Secondly, and more crucially, most existing studies regard "ability" as a general and holistic concept, lacking a systematic deconstruction of its internal dimensions. As a result, they are unable to reveal exactly which specific ability components play a decisive role in the complex context of China's reform.

To fill the above gap, this paper, based on the Chinese context, constructs a multi-dimensional capability framework for government accountants. Based on the resource-based perspective and human capital theory, this paper systematically deconstructs capabilities into four key dimensions: quantitative allocation, professional quality, training and development, as well as informatization and technology application. These four dimensions precisely correspond to the core challenges of GAS implementation in China: Quantity allocation is the organizational guarantee for addressing the predicament of "many tasks but few personnel" at the grassroots level; Professional quality is the foundation for making accurate career judgments based on the unique "dual foundation" criteria in China. Training and development are the key mechanisms for unifying the national implementation standards and keeping up with the pace of central reform. Informationization and technology application are essential skills for operating the national unified accounting information system.

This article aims to clarify how these four dimensions collectively form the micro-foundation that influences the implementation effect of GAS. The theoretical contribution lies in breaking through the limitation of regarding the capabilities of accounting personnel as a holistic concept (a holistic construct), and providing a refined analytical framework rooted in the policy implementation scenarios in China. In practice, it aims to provide clear guidance for government departments to optimize the management of accounting human resources and ensure the precise implementation of the central accounting reform policies at the grassroots level.

Literature Review

Implementation effect of GAS

The implementation of government accounting standards is widely regarded as an important institutional arrangement for enhancing public finance transparency, improving the quality of financial information and strengthening governance effectiveness (Prabowo, 2022; Sari & Muslim, 2023). Worldwide, many countries have implemented accrual basis government accounting relatively early. Although relevant studies do not directly take "implementation effect" as a unified core concept, discussions are generally conducted from a multi-dimensional perspective: One type of research focuses on the quality of financial reporting, emphasizing the analysis of the reliability, relevance of information and its support for decision-making (Darwin et al., 2024; Fauzi et al., 2025); Another category emphasizes fiscal transparency and public accountability, arguing that information disclosure helps alleviate information asymmetry, thereby constraining government behavior and strengthening public supervision (Ben Slama & Jandoubi, 2024; Marota & Johari, 2025); In addition, there are also studies exploring the specific role of accounting information in budgeting, performance management, and debt risk control (Prasetya, 2023). Although these studies have not uniformly defined "implementation effects", they have actually covered the key results produced after the system is implemented and can be regarded as a systematic and multi-

dimensional exploration of implementation effects.

In China, the government accounting standards system that has been fully implemented since 2019 adopts a unique "dual-basis parallel" design, that is, it retains the cash basis in budget accounting while introducing the accrual basis in financial accounting (Ministry of Finance, 2019). This institutional arrangement, which aims to balance the dual goals of budget control and financial reporting, poses special requirements for the evaluation of implementation effects in the Chinese context due to its inherent complexity.

However, existing studies have obvious perspective limitations when explaining the implementation effect of GAS in China. The relevant discussions mainly focus on macro institutional factors such as fiscal decentralization and audit supervision, while generally neglecting a systematic examination of the "micro foundation" of government accounting personnel, the terminal of policy implementation. As policy implementation theory points out, if a perfect institutional design lacks the accurate interpretation and effective implementation by grassroots executors, its policy intentions are bound to be diluted or distorted at the "last mile" (Nava & Tampe, 2022). The absence of this micro perspective makes it difficult for existing research to fully explain a key question: Why do there still exist significant differences in implementation effects among different regions and departments under a unified institutional framework and strong policy promotion?

This differentiated reality highlights the necessity of shifting the research perspective from "institutional texts" to "the people who implement the institutions". There is a natural "hierarchical distance" between the formulation and implementation of government accounting standards. The transformation from abstract concepts to concrete actions must rely on government accounting personnel, the key implementing subjects, to be achieved (Zhou, 2018). More importantly, accounting standards are essentially an incomplete contract. Their inherent imperfection leaves room for the professional judgment of accountants, which makes personnel ability a key variable affecting the implementation effect (Lin & Xu, 2007). Based on the above analysis, this paper defines the "implementation effect of government accounting standards" as the sum of the quality of financial reporting, fiscal transparency and governance effectiveness demonstrated by government departments in the process of implementing the standards. Under this framework, the competence of government accountants has become the core variable explaining the differences in implementation effects, which also constitutes the theoretical basis for this study to explore the implementation mechanism of the system from the perspective of micro individuals.

Theoretical Foundation and Contextual Adaptation

Establishing the competence of government accountants as the core explanatory variable has a solid theoretical basis. The competency framework for public sector financial managers advocated by international professional institutions (such as IFAC) covers multiple dimensions ranging from professional knowledge and skills to leadership, ethics and technical agility (IFAC, 2014), which provides us with a panoramic perspective on the diverse composition of capabilities. The resource-based view further points out that such high-quality human resources are strategic resources that are difficult for organizations to imitate (Baia et al., 2020); Human capital theory emphasizes that achieving dynamic appreciation of capabilities through continuous investment is the key to value creation (Wahyuningsih et al., 2025).

However, the above-mentioned general framework and theory must be profoundly contextualized and adapted in the unique institutional environment of China. Since the reform of government accounting standards in China was fully implemented in 2019, it has demonstrated distinct features that are quite different from the progressive model in the West (Chen & Schubert, 2024) : First, at the technical level, it adopts a unique "dual-basis" parallel system, with extremely high accounting complexity (Ministry of Finance, 2019); Secondly, at the implementation level, the reform path shows a strong flavor of "top-down, unified deployment, and rapid advancement" in "campaign-style governance". Thirdly, at the organizational level, the unique establishment management system constitutes a rigid constraint, often leading to the structural contradiction of mismatch between "authority" and "establishment" faced by grassroots financial departments (Zhou, 2025). These situational characteristics collectively determine that when studying the impact of government accounting personnel's capabilities on GAS implementation in China, it is necessary to precisely answer: Among the numerous capability dimensions, which specific dimensions play a decisive role in this particular field?

Competency of Government Accountants

The competence of government accountants is the fundamental element that determines their professional conduct and the effectiveness of the implementation of standards. From a theoretical perspective, ability, as an intrinsic trait of the actor, directly affects their explicit behavioral performance (Xu, 2006), and accounting behavior is based on specific accounting ability (Zhou, 2018). This means that personnel capabilities ultimately affect the quality of the implementation of government accounting standards by influencing their specific operational behaviors.

Although the importance of ability has become a consensus in the academic and practical fields (Jusoh et al., 2024), existing research shows diverse and scattered characteristics at the conceptual level. Three different research perspectives have mainly been formed regarding the definition of the capabilities of government accountants. The technical execution perspective mainly defines capabilities as the technical knowledge required to complete accounting calculations and reports, such as the progressive dimensions proposed by Zhou (2018), including standard cognition, professional judgment, accounting processing, and report preparation. This perspective focuses on the technical core of accounting work. The perspective of functional integration has constructed a more comprehensive competency map, such as a framework covering professional knowledge, professional skills, professional qualities and professional values (Wibowo & Firmansyah, 2018). The behavioral trait perspective identified the deep-seated competency elements of government accountants such as professional ability, occupational quality and personal traits (Sun,2024; Zhang,2024). These diverse ways of definition indicate that the academic community has recognized that technical knowledge alone is insufficient to effectively enforce the guidelines (Kartika & Ningsih, 2024).

In addition to exploring the concept of ability itself, scholars have also begun to pay attention to the related factors that influence the formation and development of ability. Research has found that systematic training and continuous education can significantly enhance personnel's understanding and application of the new system, thereby reducing implementation bias (Chen, 2023; Zhao et al., 2025); Information technology application

capabilities play a crucial role in enhancing data processing efficiency, improving transparency and supporting decision-making (Yarmoliuk et al., 2024; Novichenko et al., 2024); The rational allocation of the number and structure of personnel provides a fundamental guarantee for the robustness of the system implementation (Oktavia & Dharma, 2023; Pereira et al., 2025). However, a thorough analysis reveals that the existing research system has significant flaws. Most studies tend to regard "the competence of government accounting personnel" as an overall concept without detailed distinction (Yahya et al., 2018), and related discussions mostly remain at the normative level such as "personnel competence should be enhanced" (Fang, 2019; Zhou, 2025). Essentially, various research perspectives still mainly remain at the expansion and refinement within the scope of professional capabilities: the technical execution perspective overly emphasizes technical rationality while neglecting the institutional environment (Zhou, 2018); Although the perspective of functional integration is comprehensive, it lacks an explanation of the intrinsic correlations among the elements (Wibowo & Firmansyah, 2018); The perspective of behavioral traits faces universal doubts due to the specificity of the sample.

More crucially, existing studies generally fail to incorporate organizational-level resource elements (such as personnel allocation) and dynamic development mechanisms (such as systematic training) into a unified analytical framework (Oktavia & Dharma, 2023). China's unique "dual-basis" accounting system, compilation constraints, and campaign-style reform model (Chen & Schubert, 2024) have put forward special requirements for the capabilities of accountants. However, existing studies lack in-depth analysis of these situational characteristics (Yahya et al., 2018). There is also a lack of a process for screening and demonstrating key dimensions based on the Chinese context.

The lag in theoretical research and the absence of a systematic framework have seriously restricted the complete revelation of the internal mechanism of "how capabilities actually affect implementation effects", resulting in existing research being unable to explain why there are significant differences in implementation effects among different regions and departments under a unified institutional framework. Therefore, it is urgently necessary to construct a systematic analytical framework that can not only integrate multiple capability elements but also fully reflect the characteristics of the Chinese system, providing a new theoretical perspective for understanding the relationship between the capabilities of government accountants and the implementation effects of standards.

Hypothesis Development

The implementation effectiveness of government accounting standards fundamentally depends on the competence level of accounting personnel. This view has become a consensus in the academic and practical fields (Jusoh et al., 2024; Fauzi et al., 2025). As the direct executors of the system, the ability and quality of accounting personnel not only affect the quality of financial information, but also influence the efficiency of public resource allocation and the effectiveness of government governance (Harahap, & Erlina, 2024; Matekele et al., 2025). However, although the significance of capacity building is widely recognized, most existing studies regard it as an overall concept and have not fully revealed its inherent multi-dimensional structure and the collaborative mechanism among various dimensions. This lack of theoretical depth restricts a complete explanation of the differences in implementation effects. To systematically address this issue, this paper integrates the

resource-based perspective and human capital theory to construct an analytical framework: the former emphasizes that the capabilities of accounting personnel constitute strategic resources for the organization's implementation of systems, while the latter focuses on the process of achieving dynamic value-added of capabilities through continuous investment.

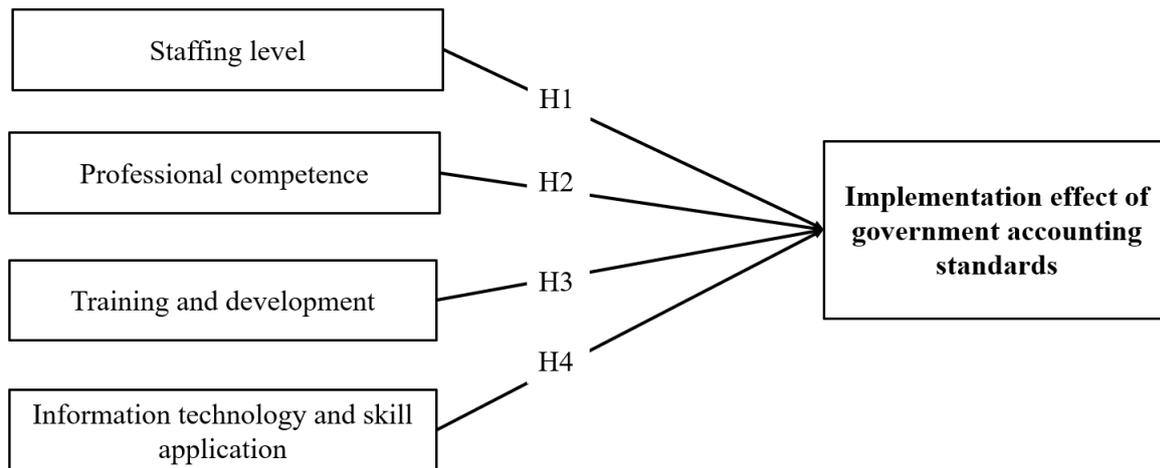
Table1
Dimensions of Government Accountant Competence

Dimension	Definition	Distinction from Other dimensions	Key Literature
Staffing Level	The adequacy and reasonable distribution of accounting personnel human resources are the organizational support prerequisites for the development of capabilities.	As a prerequisite for "scale supply", it does not directly involve the quality of capabilities.	Zhou & Chen (2017); Liu et al. (2020)
Professional competence	Accounting personnel possess the knowledge, skills and professional judgment required to comply with government accounting standards, which constitutes core human capital.	It focuses on high-level cognition and judgment, which is different from the instrumental operation of information technology skills.	Wibowo & Firmansyah (2018); Becker et al. (2025)
Training & Development	The organization establishes a dynamic mechanism to update the capabilities of accounting personnel through systematic learning and training.	It is a process of capability formation, and its effect is reflected in the application of information technology skills and other results.	Kewo & Kewo (2024); Fadhilah et al. (2023); Kamotho (2023)
IT & Skill Application	The ability of accountants to use information technology and tools to perform tasks and improve efficiency	It is the performance result of tool operation, which is different from the development process of knowledge judgment and training of professional qualities.	Darwin et al. (2024); Hartati & Dewi (2024)

Based on this, this study proposes a capability framework composed of four dimensions: quantitative allocation, professional quality, training and development, and informatization and skill application (Table 1). Among them, quantitative allocation is the basic guarantee, professional quality reflects the knowledge stock, training and development form an update mechanism, and informatization and skill application achieve technological empowerment.

The four together form a complete capability system from resource foundation to efficiency transformation. The research model (Figure 1) clearly demonstrates the synergistic effect path of each dimension on the implementation effect. It not only operationalizes the abstract concept of capability into measurable multi-dimensional constructs but also reveals through theoretical integration the systematic mechanism by which capability influences the implementation effect of the system. The following text will, based on this framework, delve into the specific impacts of each dimension on the implementation effect one by one.

Government accountant competence



Staffing level of government accountant and the Implementation Effect of GAS

The quantitative allocation of government accounting personnel, as a fundamental organizational resource, constitutes the basic prerequisite for the effective exertion of individual capabilities (Zhang, 2021). Under the institutional background of China, the significance of this resource allocation has undergone a fundamental transformation, mainly due to its deep connection with the Chinese characteristic compilation management system. The unique staffing management system of China's public sector makes quantitative allocation a key factor influencing the implementation effect of policies. Under the background of the top-down vigorous promotion of GAS reform, grassroots finance departments generally face the structural contradiction of mismatch between their powers and staffing (Fang, 2019). This rigid constraint on staffing often leads to the number of personnel being unable to adapt to the changes in work tasks, resulting in a regular predicament of "many tasks but few personnel" (Zhou, 2025).

From a theoretical perspective, an adequate number of personnel constitutes a fundamental strategic resource for government departments (Assensoh-Kodua, 2019). Reasonable staffing provides the necessary guarantee for accountants to deeply understand complex standards by promoting professional division of labor and collaboration (Oktavia & Dharma, 2023), thereby comprehensively enhancing the execution quality (Lubis et al., 2023). When staffing is insufficient, even if individuals have excellent qualities, it may lead to a decline in execution quality or formalism due to overwork (Christensen et al., 2019; Win et al., 2024).

Although some studies have pointed out that simply increasing the workforce may lead to redundancy (Matekele & Komba, 2020), in the normal state of overwork under staffing constraints in China, insufficient quantity remains the main contradiction restricting the effective implementation of the criteria. Therefore, quantitative allocation has transformed from a general element of human resource management to a key guarantee for ensuring the precise implementation of policies. Based on this analysis, the following hypothesis is proposed:

H1: The adequacy of staffing levels of government accountants has a significant positive impact on the implementation effect of Government Accounting Standards.

Professional Competence and the Implementation Effect of GAS

The professional quality of government accountants constitutes the core of their competence, usually referring to the conceptual knowledge, professional judgment and analytical skills required to implement government accounting standards (Wibowo & Firmansyah, 2018). However, against the backdrop of China's implementation of a unique "dual-basis" government accounting standards system (Ministry of Finance, 2019), the connotation and value of professional quality have undergone a fundamental transformation.

The unique complexity of GAS in China places higher demands on professional qualities. Special accounting methods such as "double entry" and "parallel bookkeeping" (Chen & He, 2007) require accountants not only to master general accounting principles but also to accurately grasp the boundaries between budget revenue and expenditure and financial revenue and expenditure, and understand their interrelationships (Zhou, 2018). This institutional characteristic makes professional quality a key prerequisite for accurately realizing the policy intention of the "dual foundation" reform (Li Jianfa et al., 2022).

From a theoretical perspective, professional quality constitutes the strategic human resources of government departments (Assensoh-Kodua, 2019). Under the rapidly advancing reform model in China, high-quality personnel can adapt to the system transformation more quickly, reduce implementation deviations, form a "pioneering advantage" of reform (Pan et al., 2019), and directly improve the quality of financial reports and fiscal transparency (Zhang & Tian, 2016). Although some studies have shown that the role of professional quality may be restricted by the institutional environment (Anto & Yusran, 2023), its value has been fully demonstrated under the background of strong promotion of top-level design in China (Ying Wei et al., 2016). From the perspective of human capital theory, professional quality investment is the most direct way to achieve the appreciation of human capital (Wahyuningsih et al., 2025). Therefore, in the GAS execution environment in China, professional qualities have shifted from basic knowledge reserves to core capabilities that ensure the precise implementation of the system.

H2: The government accountants' professional competence has a significant positive impact on the implementation effect of Government Accounting Standards.

Training & Development and the Implementation Effect of GAS

Training and development, through systematic knowledge imparting and skills training, can effectively make up for the ability gaps of accounting personnel in understanding standards, practical operation and professional judgment. However, in the specific context of the implementation of China's government accounting standards, the function of training and

development goes beyond merely knowledge transmission and plays a key role in unifying policy understanding and narrowing regional implementation differences.

China's GAS reform adopts a top-down and unified promotion model. This "campaign-style" governance feature makes training the core mechanism for policy transmission (Chen & Schubert, 2024). In this context, training is no longer merely an optional human resource management activity, but an important guarantee to ensure that the central policy intentions are accurately understood and consistently implemented by local governments at all levels (Zhou, 2025). Specialized training tailored to China's unique "dual-basis" accounting system has been proven to significantly enhance accountants' mastery of the complex provisions of the new standards, reduce implementation resistance caused by understanding deviations, and thereby improve the quality and consistency of financial reporting (Kewo & Kewo, 2024). From the perspective of the resource-based view, training and development constitute the core elements of an organization's dynamic capabilities and are strategic investments in response to institutional changes (Baia et al., 2020). Against the backdrop of uneven resource endowments and development levels across various regions in China, systematic training can effectively make up for the insufficiency of initial professional qualities of accounting personnel in underdeveloped areas and narrow the differentiation in the implementation effects of standards caused by regional differences (Li et al., 2022). The research by Fadhilah et al. (2023) indicates that targeted training can enhance the operational capabilities of accountants under the accrual basis. Kamotho (2023) further pointed out that training not only improves the quality of information but also enhances the overall execution efficiency.

Although some studies have pointed out that the effect of training is not significant in certain situations (Talitha & Aswar, 2021), under China's strong administrative promotion and continuous policy attention, the investment in training resources and the guarantee of its effect are relatively sufficient, and its positive role is more prominent. From the perspective of human capital theory, training, as one of the most important forms of human capital investment, directly enhances the specialized human capital of accountants to cope with the unique accounting system in China. The value of this specialized investment is particularly precious during the complex institutional transformation period (Wahyuningsih et al., 2025). Therefore, in the GAS implementation field in China, training and development have shifted from general capacity-building measures to key institutional arrangements that ensure the unity of reform and reduce policy distortions.

H3: Training & development has a significant positive impact on the implementation effect of Government Accounting Standards.

IT & Skill Application and the Implementation Effect of GAS

The informatization and skill application of government accountants refer to their ability to use modern information technology tools in accounting tasks. Under the institutional background of China, this ability has evolved from an auxiliary skill to a basic requirement, mainly due to its deep integration with national initiatives such as the "Golden Finance Project" (Ministry of Finance, 2019). This integration makes proficiency in unified government accounting software a mandatory prerequisite for implementing core accounting procedures, which is also a notable feature of GAS implementation in China (Chen & Schubert, 2024).

From a theoretical perspective, informatization capabilities constitute the key heterogeneous resources of government departments (He & Wang, 2023), and enhance the transparency and reliability of reports by improving data processing efficiency (Duan et al., 2023). Its significance in addressing the issue of unbalanced regional development is particularly prominent, and it helps bridge the "digital divide" in the implementation of GAS (Li et al., 2022). Although other studies have identified the limited role of information technology (Biyantoro, 2023), this is mainly due to insufficient supporting measures (Atiningsih, 2020) - a constraint that has been systematically addressed through top-down information system standardization construction in China. Therefore, in the GAS environment of China, informatization and skill application represent indispensable basic capabilities. Based on this, the following hypothesis is proposed:

H4: IT & Skill Application of government accountants has a significant positive impact on the implementation effect of government accounting standards.

Methods

This study is a conceptual one, focusing on exploring the impact of the capabilities of local government accounting personnel on the implementation effect of government accounting standards. Based on the resource foundation and human capital theory, the capabilities of government accounting personnel are divided into four dimensions, and a structured theoretical model is constructed to systematically explain how the capabilities of government accounting personnel affect the implementation process of standards. In addition, for literature retrieval in this study, Scopus, Web of Science and CNKI were the main databases. Among the literature that is relevant to the topic, priority should be given to citing those published within the past ten years with high citation rates to balance academic influence and timeliness. The entire process was carried out with the help of the Endnote literature management tool for the organization, classification and verification of references, ensuring the systematization, transparency and repeatability of the research process.

Findings

This article mainly studies the impact of the capabilities of government accountants on the implementation effect of government accounting standards. Based on existing research, this paper divides the capabilities of government accountants into four dimensions: quantitative allocation, professional quality, training and development, and informatization and technology application. By systematically reviewing the literature and previous research results, this study finds that the allocation of the number of government accounting personnel, their professional quality, the intensity of training and development, as well as the level of informatization and skill application have a positive and significant impact on the implementation effect of government accounting standards. Therefore, this study holds that the capabilities of government accountants have a positive and significant impact on the implementation effect of government accounting standards.

Discussion and Conclusion

The decisive factor of the effect of the implementation of the government accounting standards of China is the competence of government accountants, and this issue was not entirely addressed. In this paper, a contextualized analytical framework is established, which extends the restriction of the capability as a total concept by disaggregating it into four dimensions that are interdependent, namely, with the limited resources and the rigidity of

the staffing management system in China, quantitative allocation aims to address the essential constraint in such a situation, The professional quality is developed in the face of the technical complexity of the unique dual basis government accounting standards in China. The top-down reform of China has a training and development as a significant mechanism of policy transmission. Informationization and use of technology has been turned out to be not only an auxiliary job but also a compulsory necessity having gone hand in hand with the national systems like the "Golden Finance Project" with deep rooted integration. This model is made up of the resource-based view and the human capital theory and it gives a profound theoretical level in which the micro basis of GAS implementation in China is understood, and at the same time, it establishes a firm foundation underpinning future empirical study.

Theoretical Implications

This study breaks through the limitation of existing literature that regards the general concept of "accounting personnel capability" as an undifferentiated overall concept by deconstructing it into four dimensions with special Chinese context: quantitative allocation, professional quality, training and development, and informatization and technology application. This refined framework provides a systematic theoretical analysis framework for diagnosing and analyzing the differences in the implementation effects of Chinese government accounting standards. Meanwhile, this study organically integrates the resource-based perspective and human capital theory, providing a richer explanatory perspective for the role of understanding ability. This framework not only reveals how the four capability dimensions, as a strategic resource combination of the organization, provide sustainable advantages for the implementation of guidelines, but also clarifies how they, as dynamic human capital, enhance execution efficiency and adaptability through continuous investment and accumulation.

The most contextualized contribution lies in the fact that this study has effectively linked the capabilities of micro individuals with the implementation of macro policies. Through this framework, the research provides a theoretical basis and empirical entry point in the field of accounting for understanding the micro foundation of the "last mile" implementation difficulties in China's "top-down" reform model, and clarifies the key role of government accountants as the ultimate implementers of policies and the systematic path for their capacity building.

Practical and Social Implications

The four-dimensional capability framework proposed in this study provides systematic guidance for optimizing the construction of the government accounting talent team in China. It is suggested that policymakers: Establish a dynamic compilation mechanism that matches GAS requirements to address the resource bottlenecks at the grassroots level; Carry out professional training on the "dual basics" criteria to ensure the accurate implementation of the system. Strengthen investment in digital infrastructure in underdeveloped regions and bridge the "digital divide" in implementation. These measures, by enhancing the quality of government financial information and fiscal transparency, will ultimately serve the national strategy of high-quality economic and social development. Increase investment in information infrastructure in less developed areas and close the implementation digital divide. Such actions, through improving the quality of the government financial information and fiscal transparency, will eventually benefit the national plan of high quality economical

and social growth. At the practical level, this research will offer systematic advice of how to streamline the constructing of the Chinese government accounting talent workforce.

Limitations and Suggestions for Future Research

As a conceptual exploration, the limitations of this research mainly stem from the nature of the theoretical construction. Firstly, the proposed "Four-dimensional Capability" theoretical framework and the mechanism of its interaction with implementation effects have not yet been empirically tested. The interaction among the dimensions, their relative importance, and their differentiated impacts on government departments at different levels still need to be systematically verified. Secondly, this study mainly focuses on the direct theoretical connection between the construction capability dimension and the implementation effect, and has not yet delved deeply into the potential mediating mechanisms (such as accounting information quality, organizational learning ability) and boundary conditions (such as regional institutional environment, organizational culture). Furthermore, the universality of the theoretical framework constructed based on China's unique institutional background in different political and economic environments also needs to be examined. Given the above limitations, future research can be deepened and expanded along the following paths. The primary task is to conduct empirical tests, quantitatively verifying the explanatory power of this theoretical model through rigorous case studies, large-scale questionnaires or tracking data analysis, especially clarifying the specific paths and intensity of influence of each capability dimension on the implementation effect. Secondly, efforts should be made to explore the key variables that affect the transformation process of "capability - effect". It can not only investigate the moderating nature of situational moderating forces e.g. institutional pressure, technical readiness but also take an in-depth analysis of the possible mediating factors including quality of accounting information and policy implementation ability, to get insight into the internal process through which capability influences the effect of implementation. Lastly, it is recommended that the comparative research agenda should be developed. It is not only through cross-regional, cross-level or cross-national comparisons of systems that the contextual adaptiveness of such a theoretical construct can be empirically tested, but also that the most appropriate ways to achieve a capacity building of government departments at various levels of development can be determined, which can be more specific practical inspirations towards restructuring world-wide poverty mitigation in the public sector of accounting.

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