

## Analysis of Enterprise Financial Management Mode based on Accounting Cost Control

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### Abstract

In the face of fierce market competition, in order to stabilize their position in the market, my country's major enterprises have increased their emphasis on internal management. Financial management occupies an important position in the development and operation of enterprises, and its importance is increasingly prominent. The improvement of the implementation efficiency of financial management plays an important role in the market operation and management of enterprises. Some resources are fully integrated to provide enterprise managers with relevant financial data information, and provide certain data support for the future development and decision-making of enterprises. In addition, the enterprise accounting cost can comprehensively account for the capital consumption generated by all the business operations of the enterprise. At the same time, the accounting cost control can further highlight the importance of financial management in the enterprise. It needs to be based on the internal financial management goals of the enterprise and the type of market operation, do a good job of comprehensive consideration, and rationally design the financial management model. Therefore, the article discusses the importance of the financial management model to the enterprise in detail, and at the same time analyzes the existing problems, and proposes relevant decisions according to the problems.

### Keywords

Accounting Cost Control; Enterprise; Financial Management; Pattern Analysis.

### 1. Importance Analysis of Enterprise Financial Management Mode based on Accounting Cost Control

(1) The financial management model of the enterprise can be improved through accounting cost control

In the process of comprehensive design and optimization of the enterprise financial management model, through the effective control of accounting costs, it can not only comprehensively manage and control the market operation of the enterprise, but also avoid unnecessary costs in the market development of the enterprise. In addition, through accounting cost control and improvement of the enterprise financial management model, the internal financial resources of the enterprise can be fully integrated, and the financial resources can be reasonably optimized and adjusted, to help the enterprise save the cost of market operation, improve the market operation efficiency of the enterprise, and improve the overall efficiency of the enterprise [1]. The market competitiveness of enterprises plays a role in promoting the healthy development of enterprises.

(2) Optimizing the enterprise financial management mode through accounting cost control

Under the role of accounting cost control, enterprise managers can comprehensively optimize the financial management model, and at the same time, with the help of financial management, provide enterprise management with various data information for future development decisions, and at the same time, locate the future development goals of the enterprise. To realize

the comprehensive optimization and innovation of the enterprise financial management model, to avoid the problems existing in the enterprise financial management in time, to solve the internal financial management related problems of the enterprise and to formulate the financial management implementation plan to a certain extent [2].

(3) Enterprise financial management mode oriented by accounting cost control

The construction of the financial management model can be guided by the control of enterprise accounting costs, by effectively controlling the market operating costs of the enterprise, and providing accurate and timely data information for enterprise managers, to further improve the enterprise financial management model and help enterprise managers. Improve the efficiency of operation and management, and at the same time, according to the operation and development of the market, help enterprises to avoid market risks and improve the market operation efficiency of enterprises [3].

## **2. Possibility Analysis of the Fit of Accounting Cost Control and Enterprise Financial Management Mode**

### **2.1. Possibility Analysis**

For enterprises, under the pressure of fierce market competition, in order to effectively control operating costs, it is necessary to do a good job in accounting cost control, and at the same time fully optimize the financial management model. ① Enterprise accounting cost control has the characteristics of ex-post, that is, after the market operation of the enterprise, a comprehensive accounting of the economic expenses generated is carried out. Therefore, in accounting cost control, it is necessary to use modern information technology to comprehensively integrate enterprise resources, optimize internal financial-related business staff, and urge internal staff to improve their awareness of cost control, thereby increasing internal operating costs. Control effect [4]. ② Financial management is not only responsible for the supervision and management of various capital businesses of the enterprise, but also involves business such as enterprise investment. In the process of market operation and development, the capital cost of the enterprise is based on the time dimension, and it has gone through the procurement of raw materials, the production and processing of raw materials, and finally the finished product is sold in the market. The expenses incurred are comprehensively supervised and controlled to ensure that the market operation and production tasks of the enterprise are completed within the scope of the enterprise budget [5]. ③ After the enterprise accounting cost control and financial management mode are realized, the cost control effect is not only related to the business development of the enterprise, but also has a certain connection with the cost control awareness of the internal staff of the enterprise. Under the comprehensive management innovation of the financial mode, to promote the internal staff of the enterprise to improve the awareness of cost control, which plays a vital role in avoiding market operation risks and is of great significance to improving the effect of cost control [6].

### **2.2. Rationality Analysis**

(1) The accounting cost control method adopted by the enterprise needs to be comprehensively analyzed, and the financial management mode should be fully adjusted, so that the enterprise can realize the importance of the financial management mode, and can truly optimize and innovate the financial management mode. There are certain differences in the business process links of different enterprises, so enterprise managers can require the internal financial management personnel of the enterprise to conduct a comprehensive analysis and processing of various financial business processes, effectively do a good job in the financial management of each department, to improve the internal team of the enterprise. level of financial management [7].

At present, there are many problems in the internal management system of many enterprises, and the professional quality of many financial management staff is not high, which has a certain impact on the market operation and development of the enterprise. The financial management department needs to combine the actual operation and development of the enterprise. Motivating, improving the enthusiasm of the staff, and creating a good working environment for the staff play an important role in promoting the healthy development of the company in the future [8].

(2) Through accounting cost control, in the process of innovating the management mode, enterprise managers need to have a modern management thinking mode, be able to put forward innovation-oriented suggestions according to the accounting cost control situation, and at the same time, according to the existing resources, can effectively comprehensively optimize and improve the management mode [9]. In addition, the use of accounting cost control to innovate the financial management model can timely find out the problems existing in the financial management model, help enterprises reduce the cost of market operation and management, further accelerate the speed of capital circulation of enterprises, and help enterprises in operation and management. Get more economic benefits.

### **3. Problems Existing in the Current Corporate Financial Management Model**

With the continuous optimization and reform of the market economic system, the corporate financial system has gradually changed, and companies have gradually improved their operational autonomy in the market. In the financial management of enterprises, there is a lack of financial control and supervision, which has a serious impact on the effective implementation of enterprise financial management.

(1) The basic accounting system is not perfect

In the market competition, many enterprises do not pay enough attention to financial management, which leads to the problem of irregular accounting procedures for financial expenditure and recovery in the development of market operation, resulting in serious confusion in the content of the accounts. Due to the imperfection of the system, accounting cost control cannot be fully implemented in actual implementation.

(2) There are loopholes in investment decision-making and management

At present, in the process of implementation of financial management in many enterprises, they are at the level of workshop management. Enterprise managers do not pay much attention to business investment decisions and only invest funds, but the economic benefits recovered are relatively small, and even some managers lack investment decisions, occupying a part of the funds for the operation and management of the enterprise, resulting in the inability of the enterprise to effectively use the funds in the market operation, causing risks to the capital cost of the enterprise, and posing a serious threat to the future development of the enterprise.

(3) Lack of professional fund management

Most enterprises have abundant operating funds in the process of market operation and development [10]. However, due to the lack of professional financial management, the expenditure of enterprise funds is rapid, but the return of funds is relatively small, resulting in low capital circulation effect of enterprises, resulting in accounts receivable. Due to the gradual increase of accounts, a large amount of funds has been deposited in the process of financial settlement, which has seriously affected the normal operation and development of the company.

(4) Expense management is not strict

Some enterprises in the market operation, after obtaining certain economic benefits, will have non-productive expenditures, the waste of funds is relatively serious, and even some managers

appear to use power for personal gain, resulting in the continuous increase of internal operation and management costs of the enterprise, and the enterprise has been in the state of loss.

#### (5) Cost management cannot be effectively implemented

In the market operation and management of some enterprises, there are often cases where the management is not strict and lacks scientific management. Moreover, there is no management of operating funds, and operating costs have not been fully accounted for and implemented, resulting in too loose market management and economic losses.

### **4. Based on Accounting Cost Control, Build a Diversified and Intensive Enterprise Financial Management Model**

For enterprises, due to the differences in the content of the activities they operate, the business models and management models in the market are different. As a legal person of the enterprise, it is necessary to do a good job of centralizing power to avoid the emergence of separate departments in the work of the enterprise. situation, resulting in low operating efficiency of the enterprise. In addition, the company's financial management model is under construction, and a diversified financial management model can be realized. At the same time, each financial business department within the company can do a good job of performance evaluation according to the business development of the company, and help the company to realize the deployment of strategic goals.

#### (1) Strengthen centralization

Doing a good job in centralized management can better control the development of the enterprise, and at the same time, it will help to achieve the strategic goals of the enterprise's future development. However, it is necessary to avoid the situation of excessive centralization or decentralization, and it is necessary to control them reasonably, to realize the complementarity of the two, and to give full play to the centralized advantages of the senior management of the enterprise.

#### (2) Diversified accounting system, unified internal control

In the process of market operation and development, the enterprise needs to conduct a comprehensive summary of the operational business according to the actual economic capacity of the enterprise, formulate relevant business plans, and promote the standardization of the internal financial decision-making approval procedures of the enterprise, and further improve the reliability of the company's financial affairs. In addition, it is necessary to focus on the internal financial system of the enterprise, highlight the financial authority and financial responsibility, and promote the centralized development of enterprise financial management. The internal financial management of the enterprise needs to formulate a unified management mode and office mode, actively carry out financial staff training activities, clarify the responsibilities and work tasks of each financial staff member, and ensure the comprehensive integration of financial management business, so that enterprise managers can Quarterly or monthly financial statements to truly grasp the financial situation of the company.

#### (3) Do a good job in financial budget management

Doing a good job in budget management can not only improve the efficiency of financial management, but also comprehensively optimize the internal resources of the enterprise, further avoid market operation risks, facilitate the business of each department, clarify work responsibilities, and at the same time, it has a certain promoting effect on improving the internal cohesion of the enterprise.

## **5. Based on Accounting Cost Control, Strengthen the Relevant Ways of Enterprise Financial Management**

### **5.1. Update Thinking and Establish a Modern Financial Management Concept**

At present, my country's market competition is increasingly fierce, and modern enterprises are facing huge competitive pressure in the market. If they want to stabilize their position in the market, they must transform the traditional financial management concept, establish a modern financial management concept, and establish a sound financial management concept. The financial management system ensures that the financial management of the enterprise is implemented, which can create more economic benefits for the enterprise and play the importance of financial management.

### **5.2. Establishment and Improvement of Financial Organization and Financial Management System**

For enterprises, it is not only necessary to meet the relevant national policy requirements in the development of market operations, but also to combine with their own economic conditions, optimize the internal financial management system of the enterprise as much as possible, and conduct standardized management of accounting cost control methods to comprehensively improve the internal control system of the enterprise, build a complete and standardized operation process, ensure the rational use of enterprise funds, and promote the perfection of the enterprise financial management process. In addition, it is also necessary to comprehensively improve the internal audit work, check internal control in a timely manner, conduct internal inquiries, avoid problems in financial processes, and help enterprises reduce economic losses as much as possible. The person in charge of the enterprise and relevant managers also need to strictly abide by the relevant financial regulations, set an example, and avoid abusing their powers in management, to exert the effectiveness of financial management and improve the efficiency of enterprise operation.

### **5.3. Strengthen Financial Risk Management**

For the modern market, changes occur every day, which makes the market have certain variability and unpredictability, resulting in a lot of market risks for many companies in the market development. If an enterprise fails to effectively avoid market risks or prevent risks in a timely manner, it is easy for enterprises to cause financial crisis due to risks in the process of market operation. Therefore, enterprises need to formulate sound financial risk control according to financial management under the control of accounting costs. system, and conduct a comprehensive forecast of market operation risks to resolve risks as soon as possible. In addition, enterprises need to build a sound early warning mechanism, further improve financial indicators, and comprehensively reflect the current market operation status of the enterprise, to timely control the risks that may exist in all aspects of market operation. Find out the reasons for financial risks and provide corresponding management decisions for enterprise managers.

### **5.4. Strengthen the Innovation of Financial Management Machine Model**

Enterprise managers can make full use of accounting cost control to carry out comprehensive innovations in financial management models, and at the same time, they can continuously improve financial management according to the current actual development of the enterprise, combined with their own resources and operating advantages. In addition, as a financial management staff, you need to broaden your horizons at work, predict the company's market operation risks in a timely manner, and learn more high-quality financial management models, so as to comprehensively optimize the financial management model and adjust the internal financial management process of the company in a timely manner to ensure that the financial

management model can meet the development needs of enterprises, and promote enterprises to obtain a wider market space in the market.

## 6. Conclusion

To sum up, in the face of fierce market competition, if an enterprise wants to improve its operation and management level in the market, it must timely optimize its financial management model based on its own actual development and based on accounting cost control. Innovation, comprehensively improve the financial management level and financial management efficiency of enterprises, provide important decisions for the market operation and development of enterprises, avoid market operation risks in a timely manner, and provide more opportunities for enterprise development.

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