

Problems and Countermeasures in the Analysis of Enterprise Accounting Statements

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Abstract

With the rapid development of the economy, no matter what stage of the current economic development and reform an enterprise is in, the accounting statements will not change its mission in operation and management. With the continuous change of time, the development data of the enterprise at various stages provided by the accounting statements for the relevant management personnel can not only properly show the past development status of the enterprise, but also reasonable enterprise accounting statements can also provide a future development decision for the enterprise. Solid scientific support. Therefore, the corporate accounting statement is not only the tester of the enterprise's multiple capability indicators, but also the guiding light for the current enterprise to keep moving forward. Based on this, this paper starts with the practical significance of accounting statement analysis, and summarizes the existence of deficiencies and specific countermeasures.

Keywords

Accounting Statements; Financial Analysis; Accounting Standards.

1. Introduction

Accounting statements are a way to carry out the specific financial situation and business operation effects of an enterprise in the current period. Accounting statements can organize and summarize all the information and data that appear in the production and operation process of an enterprise[1]. Through the accounting statements, we can not only see the actual situation in the production and operation process of the enterprise, but also summarize the deficiencies in the production and operation, which can be presented to the managers in a more intuitive way. In addition, it can also clarify the development advantages of the enterprise in the development process. Therefore, the role of enterprise accounting statements for enterprise development cannot be ignored[2].

2. The Practical Significance of Enterprise Accounting Statement Analysis

2.1. Be Able to Effectively Test the Management Effectiveness in the Process of Business Operation

The enterprise accounting statement can show the operating results of the enterprise in a certain period to the management personnel, and at the same time, it can also integrate the data involved in multiple accounting subjects, and finally present the specific situation of the enterprise operation[3]. In addition, a series of results obtained in the current management process of the enterprise can be analyzed in detail to find out the development advantages of the enterprise in the current development process, as well as the development differences with the enterprises in the same industry, and finally realize the learning from each other[4]. Only in this way can the enterprise maintain a stable development trend in the process of development.

2.2. Provide Effective Decision-Making Basis for Enterprise Development

With the analysis function of accounting statements, relevant managers can obtain the actual use of funds in a timely manner, and at the same time, they can also understand whether the enterprise is profitable in the operation process, and whether the input cost matches the generated income and other information[5]. The current and past income and profits of the company can be presented through the data in the company's accounting statements. Enterprise managers can summarize the shortcomings of the enterprise in the process of operation in a timely manner according to the situation analyzed by the report, and realize the improvement of the operation and management mode in this way. From the analysis of the current external development of the enterprise, relevant investors can also judge whether or not to invest in the final through some data in the enterprise's accounting statements.

3. The Deficiencies in the Analysis of the Current Corporate Accounting Statements

3.1. Limitations in the Analysis Method of Accounting Statements

At present, there are different choices for the analysis methods of enterprise accounting statements. The most important and most commonly used methods are comparative analysis and ratio analysis. There are still some problems and deficiencies in the actual use of these two methods, and further improvement is urgently needed. .

Comparative analysis is mainly to compare the data between enterprises, find out the differences in the development strategies of different enterprises, and formulate targeted development strategies according to these differences[6]. Therefore, to select the accounting statement analysis method suitable for the enterprise itself to complete the relevant work, the data judgment needs to be made first in the analysis process, and the possible uncertain factors should also be screened and eliminated first. If no effective screening and exclusion are carried out, the final analysis results obtained from the accounting statements will hardly achieve the expected goals[7].

Another commonly used analysis method is the ratio analysis method, which is to calculate and compare the relevant data in the current corporate financial statements to complete the analysis work. Specifically, it mainly uses the indicators that have been obtained at present, and uses relevant calculation formulas to calculate and analyze the collected data, and finally obtain some ratio indicators related to corporate finance[8]. Then, use the obtained indicators to diagnose the operation and management of the enterprise in the past period of time, find out the existing problems and deficiencies, and finally take corresponding countermeasures. However, in the actual accounting statement analysis work, due to the great differences in the data collected by the enterprises, the final analysis results are also different. If the financial ratio indicators cannot be reasonably selected, it is difficult to ensure the accuracy of the analysis of corporate accounting statements and the comparability of indicators in different operating stages.

3.2. The Quality Control of Accounting Statements Needs to be Strengthened

At present, there are great differences in the scale of development and the form of operation adopted by enterprises. In this objective situation, it is necessary to continuously improve accounting standards to meet the needs of enterprise operation and development. Because there are great differences between enterprises in different industries, and different enterprises in the same industry have their own actual situations, the management level and financial accounting level of each enterprise will be affected by its own internal control work. In addition, the professional quality of corporate accountants will also have an impact on

corporate accounting analysis, resulting in the quality of accounting statements failing to meet the requirements of accounting standards.

At present, accounting standards are constantly being adjusted and accounting computerization is developing rapidly, which has put forward higher requirements for enterprises. However, due to some enterprises, especially small and medium-sized enterprises, it is difficult to keep up with the development situation, unable to adjust financial work according to the latest accounting standards, and unable to apply advanced information technology and software to improve financial work, resulting in some deficiencies in basic accounting work, resulting in the distortion of accounting information.

Financial statement analysis is to complete the analysis of relevant content on the basis of relevant financial data. If the relevant financial data is distorted, it is difficult for the quality of enterprise financial statements to meet the requirements of accounting statement analysis. In this case, no matter what scientific and efficient calculation method is used, the final result cannot reflect the real situation of the enterprise.

3.3. Insufficient Disclosure of Notes to Accounting Statements

There are great differences in the form of disclosure in the notes to the accounting statements. Although such a method can make effective and efficient disclosure according to the current actual development characteristics of the enterprise, the current preparation standards for the notes to the accounting statements in our country have not been effectively implemented. In this way, there will be many differences in the process of describing relevant accounting matters. In order to be able to disclose more comprehensively, some companies generally use complicated notes to the financial statements, so the text of the financial statements cannot be displayed very clearly. The key content is lacking the necessary coherence.

The notes to the accounting statements describe some financial-related matters, which are often affected by human factors. Whether the preparer of the notes to the accounting statements is professional, whether they have rich work experience, and whether they are decisive in handling relevant issues, etc., will all have an impact on the content of the notes. Therefore, very vague statements often appear in the process of report preparation, which makes it impossible for actual users of the report to confirm relevant matters.

The operating conditions of different enterprises are different, and there are also some differences in the ability level of the preparers themselves. Therefore, some payments are often confirmed without knowing the essence of the transaction at all. Due to some problems in the processing of the business, it is difficult to explain the situation clearly in the notes to the accounting statements, resulting in inaccurate and incomplete contents of the notes to the accounting statements, and even leads to confusion. In this case, it is difficult to carry out the analysis of enterprise accounting statements accurately.

3.4. Insufficient Comprehensive Ability of Financial Personnel

The analysis of corporate accounting statements is not only related to accounting data, but also to many other factors, which will not only affect the internal data and information of the enterprise, but also affect the operation and management of the enterprise, such as the economic environment, financial environment, financial personnel comprehensive quality, etc. If the relevant accountants want to carry out the analysis of accounting statements efficiently, they must master the knowledge related to financial accounting, and also have a certain understanding of economic management knowledge and public policies.

At present, most companies use financial personnel to analyze financial statements. Although financial personnel are constantly learning relevant professional knowledge, most of the learning is limited to the financial level and often lacks other related capabilities. At present, the analysis of accounting statements of most enterprises remains at the financial level, and

rarely involves the production of products and services, policy orientation and market environment. Therefore, once there is a lack of comprehensive quality and ability of accounting statement analysts, there will be a certain difference between accounting statement analysis and the precise data required by the enterprise, and it cannot meet various needs such as corporate strategic adjustment and response to changes in the external environment.

4. Strengthening Measures for the Analysis of Enterprise Accounting Statements

4.1. Build a Complete Accounting Analysis Method

Choosing a scientific and effective way of analyzing accounting statements is an important part of the analysis of accounting statements. First of all, in the process of analyzing the report, in addition to quantitative analysis of report data, it is also necessary to conduct qualitative analysis. The qualitative analysis method can effectively explain and reasonably supplement the differences existing in the quantitative analysis, so that the analysis results of the accounting statements can not only show the interrelationship between the data, but also explain various matters reflected by the data in the statement. .

Secondly, it is necessary to select appropriate financial indicators and carry out effective analysis of accounting statements. The business of different companies is different, the accounting subjects may be different, and the financial indicators suitable for use may also be different. Therefore, when analyzing the accounting statements, various factors need to be taken into consideration. Let the analysis of financial indicators develop in a refined and hierarchical direction. In this way, in the process of using financial indicators for report analysis, it can fit the specific operating conditions of different enterprises. For example, for manufacturing enterprises or high-tech enterprises, using accounting statements for analysis, the financial indicators that they focus on will naturally be different. Manufacturing enterprises focus on the effective analysis of operational capacity indicators, while high-tech enterprises focus more on Analysis of scientific research transformation indicators.

Finally, in the process of carrying out the relevant comparative analysis, it is necessary to select suitable comparison objects according to various factors such as the current business scale, business characteristics, and business cycle of the enterprise, so that the results obtained by the comparative analysis can have greater reference significance. In this way, it can provide an effective decision-making reference for the development of the current enterprise.

4.2. Improve the Quality of Accounting Statement Preparation

Excellent accounting statements can provide a more scientific and reasonable data basis for accounting statement analysis. Therefore, improving the quality of accounting statements is an important prerequisite for current accounting statement analysis. With the rapid development of current information technology, the integration of enterprise production and operation into the ERP information system can effectively realize the interactive analysis of business information and financial data, which can provide strong support for the composition of enterprise financial statement data. Therefore, in order to improve the quality of the company's accounting statements, it can be said that it is an important way to improve the company's ERP system process.

Enterprises can integrate the internal control matrix, accounting standards, tax requirements, etc. with the ERP system, so as to promote the integration of current businesses, integrate various business data of the enterprise, and form more comprehensive, accurate and detailed financial data, in line with each Class specification requirements, and at the same time, it can also be consistent with the current business development needs of the enterprise.

4.3. Enrich the Content of Notes to Accounting Statements

Notes to accounting statements can be said to be a reference that cannot be ignored in the process of analyzing accounting statements. Therefore, the content involved in the notes needs to be continuously improved. Only in this way, the amount of information that can be obtained by the relevant personnel when analyzing the accounting statements will also increase. In addition to the need to effectively explain the core accounting subjects involved in the accounting statements, the notes to the accounting statements also need to properly disclose some non-financial information, such as the value of land and current buildings and specific guarantees, etc. Add this part of non-financial information. Financial information can make the content involved in the notes to the statement more complete, and provide more comprehensive and richer information for business management decisions.

The accounting standards and assessments used by the enterprise also need to be effectively disclosed in the process of preparing the notes to the statement. In this way, the report analysts can clearly understand the specific methods and basis of data accounting in the accounting statements during the analysis process, so that the analysts can conduct a comprehensive summary and diversified analysis of the accounting statements.

4.4. Actively Cultivate Compound Accounting Statement Analysts

The ability of accounting statement analysts will have an impact on the results and quality of accounting statement analysis. At present, enterprises need to provide financial accounting-related knowledge training for accounting statement analysts, and also need to focus on training some professional capabilities required in the process of accounting statement analysis. These professional capabilities mainly include the ability to master economic policies, management capabilities, and financial analysis capabilities. Wait.

In addition to these, enterprises also need to pay attention to the adjustment of policies such as accounting and taxation in real time during the development process, as well as the update of financial laws and regulations. Only by paying attention to and grasping the latest social and economic development situation in real time can accounting statement analysts be able to keep in line with the current financial regulations in the process of work. At the same time, accounting statement analysts can also flexibly apply relevant accounting standards and tax explanations during the analysis process. In this way, the accounting statements can more comprehensively and accurately reflect the business operation of the enterprise, and provide more detailed information support for the improvement and management of each department and each process link.

5. Conclusion

Accounting statement analysis has practical significance for the development of enterprises that cannot be ignored. Enterprises need to take effective measures to deal with the problems that arise in the process of financial statement analysis, continuously improve the ability of accounting statement analysis, and provide support for business management. Specifically, enterprises need to choose accounting analysis methods suitable for themselves, improve the quality of accounting statements, enrich and improve the content of notes to accounting statements, and cultivate analysts with better overall quality. The report analysis work provides assistance for the healthy and stable development of the enterprise.

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