

Path Selection of Enterprise Cost Accounting and Management

Yaqi Wang, Anni You, Yin Han

Anhui University of Finance and Economics, Bengbu, 233030, China

Abstract

Cost accounting and management directly serve the decision-makers and executors of enterprises, and help enterprises to reduce costs and improve profits, so it needs to be highly valued by enterprises. With the improvement of market competition mechanism, the competition among enterprises is becoming more and more fierce, which highlights the important position of cost accounting and management, and strengthening cost accounting and management has become an important link that enterprises must take seriously. Based on this, this paper focuses on the path of enterprise cost accounting and management from three aspects, one is to improve the standardization of cost accounting management, the other is to strengthen the management awareness of cost control of enterprise management, and the third is to improve the cost audit and supervision system.

Keywords

Enterprise; Cost Accounting; Cost Accounting Management.

1. Introduction

Management accounting, cost accounting and tax accounting are all important links in the operation and development of modern enterprises. Among them, cost accounting and management, management accounting all pursue how to reduce costs and improve profits, so they can get more attention and attention from enterprises. Take cost accounting and management as an example. At present, many enterprises adhere to the whole process concept, and can start cost accounting and management in three stages: before, during and after, which can effectively control economic activities and help enterprises achieve strategic goals[1]. However, many enterprises encounter many difficulties and problems in the process of cost accounting and management, such as the lack of standardization of daily work, which affects the integrity of cost accounting, and the relatively weak awareness of cost control management, and the professional quality of some cost control managers needs to be improved. In view of these acute problems, enterprises must actively explore and try to solve the problems in cost accounting and management and ensure that this work can be effectively promoted[2].

2. Enterprises Actively do a Good Job in Cost Accounting and Management Significance

In the daily business activities of enterprises, funds are needed as support, and each fund must be clearly recorded and audited. In order to achieve this goal, enterprises should pay special attention to cost accounting and management. At present, by carrying out cost accounting and management, enterprises can effectively control their financial expenditures in business management activities, minimize their expenditure costs, and help enterprises achieve their strategic objectives. Therefore, it is of great significance for enterprises to actively do cost accounting and management[3]. Generally speaking, there are three main meanings for enterprises to do a good job in cost accounting and management.

First, carrying out cost accounting and management can greatly improve the accuracy and authenticity of accounting information and promote the construction of clean government in enterprises. Based on the particularity of cost accounting and management, financial managers must have good professional quality and professional accomplishment, and can participate in the work with high efficiency and high quality[4]. In this way, the level of enterprise accounting cost accounting can naturally be improved, and the transparency, openness and reliability of accounting information can be effectively guaranteed in the capital operation of enterprises.

Second, if an enterprise can carry out cost accounting and management in a solid way, it can find the existing problems in the three key stages before, during and after, and solve them in time, thus improving the business management level of the enterprise. For example, through accounting work, it can provide many stakeholders with the required data information, mainly for creditors, investors and financial and tax authorities. Doing a good job of cost accounting and management for a long time will enable the management of the enterprise to master the business activities of the enterprise and conduct dynamic supervision and management, so that risks or problems in the business process can be more easily found and solved[5].

Third, in the process of high-quality development, enterprises need to have a sound and scientific internal accounting quality responsibility guarantee system, and accounting cost accounting can help to establish and improve the internal accounting quality responsibility guarantee system[6]. At this stage, many enterprise managers pay more attention to cost accounting and management, and can use various management systems to concentrate production costs in an ideal range, thus effectively ensuring the economic benefits of enterprises, which largely depends on the internal accounting quality responsibility guarantee system[7]. In a word, doing a good job in cost accounting and management is very beneficial to promoting the development of enterprises and has vital practical significance.

3. The Path Choice of Enterprise Cost Accounting and Management

3.1. Improve the Standardization of Cost Accounting Management

At present, when some enterprises carry out cost accounting and management, there are many details that are not standardized, which invisibly causes cost waste and restricts the improvement of economic benefits of enterprises. For example, there are irregularities in the work of reimbursement personnel in enterprises, mainly because they have not mastered the professional knowledge of cost accounting. For another example, some enterprises lack professional knowledge, rational understanding of the relationship between cost accounting and cost management, and fail to establish a connection between cost accounting and cost management, resulting in low quality of cost accounting and management implementation. In view of this, enterprises must strengthen the management system design and adopt various measures to establish a solid connection between the two to ensure the smooth development of the two work[8]. Enterprises can focus on the following aspects when improving the standardization of cost accounting management:

First of all, strengthen the management of production process cost and realize the initial cost control goal. Accounting work should not only carry out financial treatment, but also ensure that the financial budget can be effectively implemented in all processes of production[9]. For example, we should pay enough attention to the management of equipment in the production workshop. Not only should the financial department actively participate, but the production department and management department should also have a high sense of communication and cooperation, and make concerted efforts to manage the equipment to avoid exceeding the standard. At the same time, enterprises should also apply the fixed cost method in the process of carrying out this work[10]. Because this method plays an extremely prominent role in reflecting the cost difference of enterprises, it can find out the reasons for the difference more

pertinently, so as to control and manage the cost of enterprises scientifically and effectively. Second, enterprises should establish and improve the cost accounting system, pay attention to the application of information technology and change the previous accounting model. On this basis, enterprises can better improve the acquisition and analysis level of internal cost accounting information, and find risks or problems in cost accounting information more sensitively[11]. At present, many enterprises have established cost accounting systems based on informationization, and big data technology, cloud computing technology and artificial intelligence technology are widely used, which greatly improves the efficiency of cost accounting and is also beneficial to improve the standardization of cost accounting management. Third, enterprises should be clear about the complexity and professionalism of cost accounting and management, realize the importance of talent advantage, and then do a good job in cultivating professional talents. To this end, enterprises can do a good job in cost accounting and management personnel training from the perspective of recruitment and training. From the training point of view, enterprises should organize internal education and training activities regularly or irregularly according to the requirements of cost accounting and management, optimize the understanding and understanding of the basic links of cost accounting for reimbursement personnel, help them improve their professional quality and master more professional knowledge of cost accounting and management. On the basis of education and training, enterprises should also do a dynamic assessment, clarify the effectiveness of cost accounting and management, and link the work results with performance management, so as to ensure that staff can seriously participate in cost accounting and management. Fourthly, some enterprises do not fully realize the importance of cost accounting and management, or despise cost accounting management and fail to establish an effective connection between them, resulting in unsatisfactory results in the implementation of the two tasks. In this regard, when improving the standardization of cost accounting management, enterprises should treat cost accounting and cost accounting management equally to avoid the problem of paying more attention to accounting than management[12].

3.2. Strengthen the Management Awareness of Cost Control of Enterprise Management

The management of many enterprises are not fully aware of the importance of cost accounting and management, so they can't guide cost accounting and management wholeheartedly and in the whole process. Based on this, enterprises must continuously strengthen the management's understanding of this work and enhance their enthusiasm and responsibility for implementing cost control. In order to achieve the above results, enterprises should do the following work well: First, the management of enterprises should actively learn from themselves, realize the importance of cost accounting and management to their own development, and constantly innovate the concept of cost control. In this process, enterprise management should actively go deep into the market, do a good job in market analysis, and do a good job in cost control in combination with the requirements of market economic development. In this way, it is bound to increase the emphasis on cost accounting and management, and can apply the methods of cost accounting and management with the times to control costs more reasonably and effectively. In addition, enterprise management should constantly improve and optimize the system and regulations of cost accounting and management, enhance operability and feasibility, and better serve cost accounting and management. Secondly, in the process of cost accounting and management, enterprises should pay attention to market research, form targeted working concepts and methods, and always have unique opinions in cost accounting and management. In order to achieve this goal, enterprises should actively go deep into the market, dynamically grasp the market development trends, and at the same time make scientific predictions based on their own conditions to avoid drifting with the tide in the work of cost accounting and

management. At the same time, enterprises should adhere to the sense and spirit of innovation, actively improve and innovate the methods of cost accounting and management, and strive to occupy an active position in the market and conduct cost accounting and management scientifically. Finally, enterprises should establish and strengthen a little concept in cost accounting and management, that is, the development concept of cost benefit. Under the background of the vigorous development of market economy, enterprises are always facing fierce market competition, and improving economic benefits can undoubtedly help enterprises to better stand in the market economy environment. Based on this, enterprises need to consider how to improve economic benefits, one of which is to strengthen the application of cost funds, optimize resource allocation, and use limited resources to help enterprises operate better and obtain good economic benefits. At the same time, one thing needs special attention, because the differentiation of market demand is gradually expanding, so enterprises can not stubbornly and blindly save costs, which is not conducive to their own needs to improve market competitiveness. In short, when strengthening the management consciousness of cost control, enterprise management should have a cost-effective development concept, always pay attention to the input-output ratio in cost accounting and management, and effectively carry out cost management to ensure that input and benefit return are in a balanced state.

3.3. Improve the Cost Audit and Supervision System

At present, many enterprises have failed to establish a cost audit and supervision system, which affects the effectiveness of cost accounting and management and adversely affects the long-term development of enterprises. In order to better carry out cost accounting and management, it is necessary for enterprises to improve the design of audit and supervision system, which should be done in the following aspects: First, enterprises should establish and improve internal control systems and implement dynamic supervision and management of cost accounting and management. At present, the accounting information of some enterprises is distorted, and even has a serious trend. Falsification of accounting information will inevitably affect the quality of various economic decisions of enterprises and affect the healthy operation of enterprises. Therefore, enterprises can use the internal control system to strengthen the daily supervision and management, and effectively improve the authenticity, accuracy and reliability of assessment information, such as the appointment system to improve the quality of accounting personnel. One more thing, the financial personnel of some enterprises will violate the relevant accounting laws and regulations. In response to this situation, the unified appointment and rotation system of the group can also be adopted, which can effectively prevent corruption and improve the comprehensive quality of financial personnel. Secondly, enterprises should insist on highlighting the important position of the cost accounting system, and further improve the cost accounting supervision system according to the cost accounting system. When carrying out cost accounting management, batch method, variety method, quota method and step-by-step method can be selected according to the actual situation. In the supervision of expenses, enterprises should adhere to the concept of whole-process management and meticulous management, ensure that every link of expenditure and economic activities can be effectively supervised and managed, and find out the existing problems and risks in time, so as to avoid unnecessary overspending and waste. Finally, the enterprise should set up a supervision department of cost accounting and management as required to dynamically supervise the attendance and post performance of staff. Regular inspection can be used to investigate and analyze the difficulties and challenges encountered in cost accounting and management, and to analyze and punish the misconduct of staff, so as to highlight the seriousness of cost accounting and management.

4. Cost Accounting and Management from the Perspective of Enterprise Financial Management

From the perspective of financial management, enterprises must grasp some key points if they want to do a good job in cost accounting and management effectively. First, enterprises should attach great importance to the control of original documents, audit and calculate every financial treatment, and accountants have no right to adjust accounts without authorization. Second, enterprises should do a good job in the control of revenue and expenditure, always implement the principle of objectivity, proceed from a macro perspective, do a good job in checking the details, and divide the related issues of expense ownership into places one by one. For example, a unit can be required to make separate invoices according to the "actually controllable ratio" to ensure the objectivity of costs and expenses and improve the efficiency and effectiveness of cost control. Third, sales price control and internal procurement control should be paid special attention to ensure that the cost control objectives can be achieved and considerable economic benefits can be obtained. For example, in the sales price control, it is necessary to ensure that the sales invoice is consistent with the contract price, and the product name and amount are consistent, so as to improve the accuracy of cost control. Fourthly, the control of production cost is particularly important. Accountants should do a dynamic analysis, evaluate whether the cost structure and amount are comparable, and record and analyze the corresponding data information.

5. Conclusion

The professionalism and complexity of cost accounting and management are prominent, which is a big test for the working ability and decision-making ability of enterprises. We should always take multiple measures and do a good job in cost accounting and management. At present, there are many problems in cost accounting and management of enterprises. To solve them actively, we can focus on three aspects: accounting management consciousness, accounting management methods and audit supervision system, and insist on giving full play to the advantages of talents, technology and management of enterprises to promote cost accounting and management with high quality.

References

- [1] Jui Xiaoyun. Cost accounting problems and countermeasures of logistics enterprises [J]. China Shipping Weekly, 2022(50):63-65.
- [2] Qin Qiuyue. Research on enterprise cost accounting and management problems and optimization measures [J]. DOI: 10.14013/j.cnki.scxdh.2022.13.056.
- [3] Li Ruijun. Research on cost accounting process of logistics enterprises [J]. China Storage and Transportation, 2022(05):168-169. doi: 10.16301/j.cnki.cn12-1204/f.2022.05.094.
- [4] Sun Jiayong, Song Yajun, Li Navy. Exploring the innovation of cost accounting system of commercial circulation enterprises under the guidance of high quality development [J]. Business Economic Research, 2022(05):123-125.
- [5] Hao Shuqiang. Enterprise cost accounting and management problems and optimization measures [J]. Enterprise reform and management, 2021(22):167-168. DOI:10.13768/j.cnki.cn11-3793/ f. 2021. 2298.
- [6] Tang Le. Cost accounting problems and response strategies of logistics enterprises [J]. China Storage and Transportation, 2021(11): 189-190. DOI:10.16301/j.cnki.cn12-1204/f.2021.11.110.
- [7] Liu Y. Strengthening cost accounting and management of industrial enterprises [J]. China township enterprise accounting, 2021(09):94-95.

- [8] Liu Lijun. Measures to strengthen the cost accounting and management of enterprises [J]. China Foreign Investment,2021(06):128-129.
- [9] Guo Xinxin. Measures to solve the problems of enterprise cost accounting [J]. Financial accounting study, 2021(01):151-152.
- [10]Zhang Tao. A brief discussion on enterprise cost accounting and management - taking manufacturing enterprises as an example[J]. China Business, 2020(24):152-153. doi: 10. 19699/ j. cnki. issn2096-0298.2020.24.152.
- [11]Zhang Xiaoqing. Enterprise cost accounting problems and solution measures [J]. Finance and accounting study, 2020(19):7-8.
- [12]Ying Ying. How to strengthen enterprise cost accounting and management[J]. Market Observation, 2020 (05):48.