

Analysis and Measures of the Development Trend of Enterprise Cost Accounting

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Abstract

In recent years, with the continuous acceleration of China's economic development, the cost accounting of enterprises has attracted people's attention. This paper will start with the development trend of enterprise cost accounting, discuss the problems existing in the development process of enterprise cost accounting and the strategies to promote the further development of enterprise cost accounting. I hope that through the discussion of this paper, we can improve the development speed of enterprise cost accounting and lay a solid foundation for the progress and development of enterprises.

Keywords

Enterprise Management; Cost Accounting; Development Trends.

1. Introduction

Cost accounting is an important part of effective supervision and management of enterprise cost in the process of enterprise progress and development. Only by paying more attention to enterprise cost accounting can we make a detailed analysis and understanding of enterprise cost and operation, which is of great significance to enterprise progress and development.

2. Development Trend of Enterprise Cost Accounting

2.1. The Unification of Enterprise Cost Accounting Standards

With the progress and development of the times, China's economic development is getting faster and faster. In this process, market economy has become an important prerequisite for China's economic development. Under the influence of market economy, the original management mode of state-owned economy has undergone fundamental changes[1]. Under this background, many private enterprises and individual enterprises have made rapid progress and development, and with the continuous improvement of China's market economy level, the progress and development speed of enterprises is getting faster and faster. In this process, the management scale and management level of enterprises are getting higher and higher. The rapid application and development of enterprise cost accounting is one of the important manifestations of the continuous improvement of enterprise management level. In the process of analyzing the development trend of enterprise cost accounting, it can be found that enterprise cost accounting is generally progressing and developing in the direction of standardization. In recent years, with the increasing scale of enterprises, more and more attention has been paid to cost accounting within enterprises, and every enterprise has deeply realized that only by ensuring the efficiency of cost accounting can it effectively supervise and manage the operation and development of enterprises, which plays an important role in the rapid development of enterprises. With the planning and establishment of more and more large enterprises and chain enterprises, the management standards of enterprise cost accounting tend to be more and more unified, which has a positive and important impact on the progress and development of enterprise cost accounting. For example, in the progress and development of many large enterprises, the standards of cost accounting are planned with reference to the

cost accounting management standards of chain enterprises, so that the goal of unifying the cost accounting management standards within the market can be formed, which is of great significance to the standardized management of enterprise cost accounting[2].

2.2. The Internationalization of Enterprise Cost Accounting

In the progress and development of enterprise cost accounting, internationalization is also one of the most important development trends. In recent years, with the continuous acceleration of China's economic development, communication and exchanges between domestic enterprises and international enterprises have become more and more frequent, which has directly led to more and more frequent communication and exchanges between enterprise cost accounting and enterprise cost accounting in different countries, which is also one of the main reasons for the internationalization of enterprise cost accounting in China[3]. For example, in the daily work process, the cost accounting of many large enterprises in China will refer to the management mode and development direction of enterprise cost accounting in developed countries in the process of progress and development, and standardize their respective work contents and methods, which is also one of the important manifestations of the progress and development of enterprise cost accounting in China. In recent years, with the continuous improvement of China's international trade level, the frequency of communication and exchange between domestic private enterprises and individual enterprises in the world is increasing, which also makes more and more international enterprise cost accounting management methods and management strategies have a positive impact on Chinese enterprises, which is also the main reason why China's enterprise cost accounting is developing towards internationalization.

2.3. Electronization of Enterprise Cost Accounting

In recent years, with the progress and development of science and technology, digitalization and Internet products have had an increasing impact on people's daily production and life. In daily life, people have become more and more dependent on computer networks and electronic products. It can even be said that computers and digital electronic products have become one of the important contents of people's daily production and life, which is also one of the important prerequisites for the progress and development of human society. In the process of enterprise cost accounting progress and development, it will also develop in the direction of electronization[4]. The electronization mentioned here refers to the application of electronic equipment and electronic products in the daily work of enterprise cost accounting, which will have a positive impact on improving the efficiency and speed of enterprise cost accounting. In recent years, with the continuous expansion of enterprise scale, the work content of enterprise cost accounting has also been increasing. For example, in the daily work process, traditional enterprise cost accounting only needs to plan and analyze the cost of a single enterprise project. However, under the influence of the current market economy, enterprise cost accounting should not only analyze and sort out the operation of large-scale enterprises, but also effectively evaluate the cost management and risk prediction of enterprises, which puts forward stricter requirements for the work content of enterprise cost accounting. Therefore, in the process of enterprise cost accounting progress and development, electronization is one of the important methods to improve the efficiency of enterprise cost accounting, which is also the main direction of enterprise cost accounting progress and development.

3. Problems in the Development of Enterprise Cost Accounting

3.1. The Enterprise Cost Accounting Management System is not Perfect

In the process of analyzing the problems in the development of enterprise cost accounting, we can find that many enterprise cost accounting generally have the problem of imperfect

management system[5]. The imperfect management system of enterprise cost accounting mentioned here means that in the process of enterprise cost accounting, the work content, work efficiency and even work standards of enterprise cost accounting are different from the development speed of enterprises to some extent. This difference is mainly caused by two reasons. On the one hand, under the influence of market economy, the development speed of enterprises is getting faster and faster, and with the change of market economy, the management mode and management mode of enterprises have changed to some extent, which will have a certain impact on the work of enterprise cost accounting. On the other hand, in the process of enterprise progress and development, the work content and standard of enterprise cost accounting have not changed correspondingly, which directly leads to the problem of imperfect enterprise cost accounting management system. In essence, the perfection of cost accounting management system is mainly due to the rapid development of enterprises, but the development speed of enterprise cost accounting can not match the development speed of enterprises, which leads to the mismatch between enterprise cost management system and the development status of enterprises, which is also an important reason for the imperfection of enterprise cost accounting management system.

3.2. Enterprise Cost Accounting Efficiency is not High

In the process of in-depth analysis of the development status of enterprise cost accounting, it can be found that enterprise cost accounting still has the problem of low work efficiency[6]. The low work efficiency mentioned here mainly means that the working speed of enterprise cost accounting is slow in the daily work process, and the work content is also difficult to meet the needs of enterprise progress and development, which directly leads to the lower and lower emphasis on enterprise cost accounting in the process of enterprise progress and development. Moreover, the work content of enterprise cost accounting has less and less influence on the progress and development of enterprises, which is one of the main reasons for the low efficiency of enterprise cost accounting. The low efficiency of enterprise cost accounting is mainly caused by two aspects. On the one hand, due to the rapid development in the process of enterprise progress and development, the development goals and development status of the enterprise are not effectively communicated with cost accounting, which directly leads to the inability of cost accounting to effectively evaluate the work direction of the enterprise in the daily work process. On the other hand, it means that the working methods of enterprise cost accounting are backward in the daily work process, which directly leads to the problem of low efficiency of enterprise cost accounting. For example, in the process of cost management in many enterprises, especially in the process of enterprise cost accounting, the staff's work consciousness and working methods are lagging behind to some extent, which will seriously affect the efficiency of enterprise cost accounting. Therefore, in order to improve the efficiency of enterprise cost accounting, we must pay special attention to the staff.

3.3. Insufficient Informatization Level of Enterprise Cost Accounting

In the process of in-depth analysis of the development status of enterprise cost accounting, it can also be found that the informatization level of enterprise cost accounting is generally insufficient. The lack of informatization mentioned here is mainly caused by three reasons. On the one hand, due to the lack of understanding of information products and information technology in the process of enterprise cost accounting, many enterprise cost accounting can not apply some new information products and information technology in their daily work. On the other hand, it means that in the process of enterprise cost accounting management, there is no corresponding information product for enterprise cost accounting, which will also limit the improvement of enterprise cost accounting information level to some extent. The last aspect is that there are no corresponding information products and information equipment in the process of enterprise cost accounting, which will also limit the development speed of enterprise

cost accounting information to a certain extent. For example, in the progress and development of many enterprises, due to the expansion of enterprise scale, the content of enterprise cost accounting is too complicated, and the traditional information products and information technology have been difficult to meet the needs of enterprise cost accounting, which directly leads to the failure to apply these information equipment in the process of enterprise cost accounting, which is also an important reason for the lack of information level of enterprise cost accounting.

4. The Improvement Strategy of Enterprise Cost Accounting

4.1. Establish and Improve the Theoretical System of Enterprise Cost Accounting

In today's background, in order to improve the ability of enterprise cost accounting and promote the progress and development of enterprise cost accounting, it is necessary to establish a sound theoretical system of enterprise cost accounting. The theoretical system mentioned here means that in the process of enterprise cost accounting progress and development, we must combine the actual situation of enterprises and market trends, and establish cost accounting theoretical systems of different enterprises based on advanced enterprise cost accounting management methods and management concepts [1]. Moreover, under this theoretical system, specific training for relevant cost accounting staff can continuously improve the working ability of enterprise cost accounting, which is also one of the important prerequisites for the continuous improvement of enterprise cost accounting efficiency. For example, in the process of enterprise's progress and development, the scale of the enterprise is constantly expanding, and the cost of the enterprise has also changed to a certain extent. In the process of establishing the theoretical system of enterprise cost accounting, we should proceed from the actual situation of the enterprise and effectively integrate the international advanced management concepts and management strategies, and establish a sound theoretical system of enterprise cost accounting on this basis. On the basis of a sound theoretical system, it is also necessary to carry out targeted training for the staff of enterprise cost accounting, requiring every staff member to deeply analyze and understand the theoretical system of enterprise cost accounting. Only in this way can the theoretical system be quickly practiced in the daily work process, which is one of the important strategies to improve the management ability of enterprise cost accounting. Moreover, in this way, it can also promote the continuous progress and development of enterprise cost control level.

4.2. The Application of New Cost Management Concepts

In order to improve the management ability of enterprise cost accounting, we must apply the new management concept of enterprise cost accounting. The application of the new enterprise cost accounting management concept mentioned here is mainly from two aspects. On the one hand, under the influence of market economy, the progress and development speed of enterprises have been rapidly improved. In this process, the management mode of enterprises has changed to varying degrees, which requires that in the process of carrying out enterprise cost accounting management, it must be integrated with the development status of enterprises, and the management concept of enterprise cost accounting must be updated accordingly in the process of changing each management mode of enterprises. Ensure that the management concept of enterprise cost accounting is consistent with the development status of enterprise cost. Only in this way can we ensure the progress and development of enterprise cost accounting, which is also an important manifestation of the continuous improvement of enterprise cost management ability [2]. The second aspect means that in the process of enterprise cost accounting management, we must effectively improve the management personnel and management methods. In many enterprises, most of the staff who carry out

enterprise cost accounting management are accounting staff with rich working experience. Although these staff have rich working experience, they are lagging behind in management concepts and working methods to a certain extent, which will also have a certain impact on the progress and development of enterprise cost accounting. Therefore, in order to promote the progress and development of enterprise cost accounting, it is necessary to train these staff members on the new management concepts of cost accounting, and require every staff member to have a deep understanding of the new management concepts and international advanced management methods. Only in this way can staff members ensure the application of these enterprise cost accounting management concepts in their daily work, which is also an important basis for improving the management ability of enterprise cost accounting.

4.3. Strengthen the Application of Information and Digital Equipment

Under the influence of the new era, information technology and information products have had a profound impact on people's production and life. It has been discussed before that in people's daily production and life, the acceptance of information products and information technology is getting higher and higher [3]. Therefore, if enterprise cost accounting wants to progress and develop, it must strengthen the application of information and digital equipment. Strengthening the application of information and digital equipment mentioned here means that in the process of carrying out enterprise cost accounting, some new electronic products and digital products on the market should be applied in combination with the actual situation of enterprises. On this basis, we should also introduce some digital and information management talents, so that we can develop some new information management systems according to the actual work content and working conditions of enterprise cost accounting, which is of great significance to improve the management ability of enterprise cost accounting. Moreover, in this way, it can promote the progress and development of enterprise cost accounting, which is also one of the important manifestations of the continuous improvement of enterprise management ability. In the progress and development of enterprise cost accounting, we must focus on information products, digital equipment, professional management personnel and professional information management personnel. Only in this way can we promote the progress and development of enterprise cost accounting, which is also one of the important prerequisites for the progress and development of enterprises. In the process of the development of enterprise cost accounting, we should not only strengthen the application of information and digital equipment, but also pay attention to the information and digital talents. Only in this way can we effectively apply information and digital products in the process of enterprise cost accounting, which is also an important prerequisite for improving the information and digital level of enterprise cost accounting. Moreover, with the rapid progress and development of market economy, the competitive pressure faced by enterprises in the development process is increasing, and the informatization level of enterprise cost accounting must be rapidly improved and developed. Only in this way can we provide strategic support for the operation and development of enterprises, which is also one of the important prerequisites for enterprises to seek survival and development in the fierce market competition.

5. Conclusion

From the above discussion, we can know that cost accounting plays a vital role in the progress and development of enterprises, and with the rapid development of enterprises, enterprise cost accounting will also develop in the direction of standardization, internationalization and electronization. In this process, there are some problems in management system, work efficiency and informatization level. Therefore, in order to promote the progress and development of enterprise cost accounting, we should also pay attention to these aspects, especially to strengthen the informationization of cost accounting and the application of digital

products. Only in this way can we continuously improve the management ability and work efficiency of enterprise cost accounting.

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