

Application of Management Accounting in Enterprises

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Abstract

In the digital age, management accounting is gradually being promoted and applied in Chinese enterprises, and is constantly being strengthened. Through the financial sharing information system, relevant financial data and information can be collected, processed and analyzed more efficiently, and managed within the enterprise. Provide relevant financial data information and reports, comprehensively optimize and upgrade the internal management of the enterprise, and improve the economic efficiency of the enterprise. This article briefly introduces the active role of management accounting in corporate management and important measures to further strengthen the application of management accounting. It aims to improve the application level of management accounting in Chinese enterprises, ensure the rational use of capital resources and strictly perform corresponding economic responsibilities, So as to provide an effective reference for achieving the best economic benefits.

Keywords

Big data; Management accounting; Enterprise; Important measures.

1. Introduction

With the rapid development of my country's market economy integration, companies are facing market operating pressures such as material costs, labor costs, safety costs, environmental protection costs, and equipment input costs. The management of the company provides accurate financial data and information, which brings greater pressure on the management of the enterprise and significantly increases market risks. More and more corporate management realize the importance of applying management accounting in the era of financial sharing, which will help reduce corporate costs and increase corporate profits, effectively prevent and control corporate capital resource risks, and ensure corporate capital resources Safety, and promote the improvement of the efficiency of business management. The financial shared information system has been widely promoted and applied in the financial management of enterprises, and it has brought major reforms and changes to the management accounting work of the enterprise. Perform effective and accurate analysis, judgment and summary of the financial data information of daily business operations, excavate a batch of valuable corporate financial data information, combine the professional knowledge of internal management accounting of the enterprise, and carry out effective cognition of the financial data of the enterprise, and propose the enterprise The optimization measures of internal financial management work, only in this way can we promote the continuous improvement of the quality of internal management accounting work and the more scientific and accurate results of internal management accounting work of enterprises, laying a solid foundation for promoting the high-quality development of Chinese enterprises [1].

2. The Active Role of Management Accounting in Enterprise Management

(1) Provide enterprises with accurate and comprehensive financial information.

The business decision made by the management of the enterprise determines whether the development of the enterprise is reasonable, and it also affects whether the path chosen by the enterprise in the future development is scientific and correct. Therefore, before making major business decisions for the company, the management of the company needs to fully combine the company's own production and operation conditions and related financial data information to conduct research and judgment, and accurate financial data information analysis becomes a major decision support basis. Management accounting is the use of various information, technology, tools and methods of accounting for management. It enables management accountants to accurately analyze, judge, summarize and manage accounting-related financial information and data information from the perspective of their own enterprises. It also scientifically calculates and categorizes various financial data and information involved in the financial sharing system as a whole, predicts the probability of various financial risk events, and strives to significantly reduce the financial risk coefficient. Combining with the development strategy planning of Chinese enterprises, we will continuously optimize and improve the financial management of the entire enterprise, and finally form more scientific and detailed corporate financial statements to provide accurate and comprehensive financial data and information for the management of Chinese enterprises, so that the management of the enterprise Be able to understand more clearly the internal and external market competition that the company faces in the future development, make predictions about the maximum probability of financial risks, and prevent and control the risks of its capital resources in time to avoid the loss of economic benefits to the company, and to ensure The rational use of capital resource management and the strict performance of corresponding economic responsibilities, to achieve the best economic benefits, enable the company to always be in a favorable position in the fierce market competition environment, and promote the rational development of the company [2].

(2) Effective control of business costs.

Cost control plays a very important role in the overall operation and management of an enterprise. The management of an enterprise can only improve the enterprise by taking effective measures to reduce the cost of enterprise operation and production, increase the utilization rate of costs and expenses, and control costs reasonably. The economic benefits of my country have promoted the healthy and orderly development of Chinese enterprises. As the traditional financial accounting management model can no longer meet the needs of the development of Chinese enterprises in the new era, management accounting is a new method of financial management, which is more suitable for the overall management of enterprises. Effective application of management accounting can not only describe detailed financial accounting, formulate financial statements, and comprehensively summarize the development of the company in the past, but also formulate corresponding cost management measures based on the actual operating cost of the company and the market economy environment, prompting all departments of the company Effectively link up and carry out various operations and management tasks in a purposeful manner, so that management accounting can improve the effectiveness of corporate operating cost control and reduce corporate operating costs. It can also make clear and accurate predictions for the future development direction of the company, formulate development strategic plans, and put forward management suggestions to the operating management, so as to create more economic benefits for the development of the company [3].

(3) Effectively prevent and control corporate risks.

With the rapid development of my country's corporate capital market, the market competition that companies are facing has become increasingly fierce. While companies are facing new opportunities for development, they also face more new risks. Therefore, effective prevention, control and resolution of corporate risks has gradually become a reality. One of the key points of the management and work of an enterprise in its development process. On the basis of the integration of business and finance, management accountants can master and understand the business process of the enterprise

in depth and detail, and make full use of their own financial sharing information system to extract various types of financial data and information, and perform accurate analysis, Judgment and summary, strengthen the ability to grasp and analyze the various constraints, internal and external environments, and economic laws faced by the business Report, deploy prevention and control risk points in advance to ensure effective prevention and control of corporate risks in the fierce market competition environment.

3. Important Measures for Enterprises to Strengthen the Application of Management Accounting

(1) Promote the application of management accounting in the era of financial sharing.

The era of financial sharing has brought a brand new challenge and opportunity to the application of management accounting for enterprises. The financial sharing information system can realize the sharing of financial data and information, and can provide different levels of management accounting data to be distributed to different levels of management accounting according to the authorized information issued by the enterprise. The use of relevant management accounting information by senior management, employees and service departments has greatly improved the ability and efficiency of enterprises to obtain large amounts of financial data and information in the process of financial analysis. The management of the enterprise can timely grasp the application of management accounting to the enterprise. Financial revenue and expenditure status, formulate the current and near-term development strategic plan of the company, and ensure the relevance and correctness of the company's decision-making. At the same time, with the help of the financial sharing information system to optimize the management and accounting information support, it provides new impetus for the value-added of the enterprise. In order to effectively give full play to the functions of management accounting in the financial management of enterprises, it is necessary to guide and promote the management of the enterprise to fully understand and master the functions and meanings of management accounting, and to continuously improve and enhance management Awareness of the practical application of accounting, and a clear understanding of the importance and value of how to correctly apply management accounting for the long-term survival and sustainable development of enterprises. In the financial management of enterprises, management accounting should be strongly supported and applied to create for the practical application of enterprise management accounting. Good conditions enable it to give full play to its actual utility and promote the long-term development of the enterprise [4].

(2) Comprehensively promote the construction of management accounting system.

In order to better promote and promote the healthy and sustainable development of enterprises, perfecting the construction of enterprise management accounting system is also an important application measure of management accounting in enterprises. The management department of the enterprise shall establish a relatively complete scientific and reasonable management accounting system in line with the development of the enterprise according to the actual market conditions and fully integrate the actual conditions of the enterprise itself, and supervise and strengthen the application of management accounting and the relationship between various functional departments. The relationship requires the business department and financial department within the company to cooperate in the application and implementation of the management accounting system, so as to effectively increase the participation of employees, so as to realize their own value. Management accounting personnel use the financial sharing information system to perform efficient and accurate analysis of corporate financial data information and business data information, summarize all kinds of effective data and provide them to the company's management in a timely manner to make clear and accurate predictions and decisions, and at the same time through financial sharing The information system realizes the fastest communication and real-time sharing of information and data with various departments of the enterprise, timely reflects the accurate decision-making of the enterprise, provides a good foundation for the effective application of management accounting, and

effectively promotes the improvement of the enterprise's financial management and internal management accounting [5].

(3) Comprehensively strengthen the function of corporate management accounting.

For the application and implementation of management accounting, enterprises must give full play to the functions of management accounting. The first is to give full play to the functions of management accounting services, fully participate in the cost management of the enterprise based on the budget management of the enterprise, and use the financial shared information system to scientifically analyze, forecast and adjust the financial data and business information of the enterprise. And optimize corporate management strategies to deal with new opportunities and new difficulties that companies may face; the second is to give full play to the function of serving the production and operation activities of the company, provide good financial resource support for the company, and serve all links and time nodes of production and operation activities, To ensure the normal operation of the enterprise; the third is to give full play to the decision-making management function of the enterprise, provide systematic and effective financial data information for the decision-making of the enterprise, and adopt a unified and standardized financial system, financial standards, financial standards, and financial sharing information system Establishing a smooth management accounting workflow with the business sector of the enterprise, forming a good internal application environment for management accounting, will help improve the quality and efficiency of the management accounting service of the enterprise.

(4) In the era of financial sharing, strengthen the transition from financial accounting to management accounting.

Traditional financial accounting is what we usually call accounting. The financial department must strictly follow certain accounting standards, accounting standards, and accounting systems when calculating, keeping accounts, and verifying various resources of the enterprise. Financial accounting can provide adequate Relevant financial data information can fully ensure the collective interests of the enterprise and help the enterprise maximize profits in the process of financial statistics. On the basis of financial information and data information provided by financial accounting, management accounting conducts fine management, accurate analysis and summary, and clarifies the direction for the subsequent development of the enterprise. Compared with financial accounting, it is more about attaching great importance to the overall business details and processes of the enterprise. The purpose is to formulate a practical and feasible internal management model for the management of the enterprise, and to maximize the effectiveness of helping the enterprise to create more economic benefits. The financial sharing information system can not only collect, analyze and process various financial-related data and information more efficiently, but also allows us to effectively avoid various data and information errors in the actual work process, and fully guarantee the financial data And the quality of information collection and processing obviously puts forward a new and higher requirement for financial accounting work. In addition to the traditional financial accounting work, the accounting staff must make full use of the technical means of the financial shared information system to collect And analyze various types of corporate financial data information, and put forward scientific and reasonable suggestions to the management of the company to further promote the operation and development of the company, and promote the company to better seize new development opportunities, thereby effectively promoting the company's traditional financial accounting Transformation and development to management accounting. The process of transforming traditional financial accounting to management accounting is a process in which accountants approach the business management of the enterprise, enter the process, and enter the information system, and finally directly participate in the management process of the enterprise, and contribute to the high-quality development of the enterprise. Contribute [6].

(5) Use the financial sharing information system to improve the quality of management accounting work.

Traditional financial accounting cannot provide the enterprise management with accurate financial data in a timely and comprehensive manner. Obviously, under the market economy situation, traditional financial accounting has been unable to meet the needs of business management and severely restricts the development of enterprises. In the era of financial sharing, enterprises should regard financial data information management as the main production factor, and be able to display various types of financial data information in their management activities, so as to realize the transformation of traditional financial management into informatization in the process of financial management. Corporate financial management. At present, with the rapid development of modern computer and information technology, the financial sharing information system has been widely promoted and applied in enterprises. This information system can not only realize the sharing of project management accounting information data in different work areas, but also the management accounting of enterprises. Use flexible analysis methods to conduct an overall, comprehensive and accurate in-depth and detailed analysis and summary of a large number of various types of effective data information, accounting information, and financial information for projects in different work areas at a time, which greatly improves the accuracy and accuracy of the analysis results. The resource utilization rate reduces the labor intensity of management accounting personnel as much as possible, so that the management of the enterprise can make clear and accurate predictions and judgments on the market in the future in real time and accurately, and make decisions to promote the stable and healthy development of the enterprise. Scientific and reasonable forecasts and decision-making provide supporting basis, which can not only effectively prevent and control the financial risks of the enterprise, but also promote the enterprise to obtain significant economic benefits, and also help to improve the management level and core competitiveness of the enterprise, and greatly improve Improve the quality of corporate management accounting work.

(6) Strengthen the team building of management accounting personnel and improve the overall quality of management accounting personnel.

Management accounting personnel must not only have a solid professional basic knowledge of corporate management accounting, but also be able to master the basic accounting knowledge of various aspects related to accounting laws and financial management policies and various basic computer operations related to the financial shared information system. Skills, and they must be able to flexibly and fully use these basic management accounting knowledge and accounting skills to effectively solve the actual financial problems faced by corporate management accounting in the work process. Obviously, for companies to ensure the effective application of management accounting in corporate financial management, companies can only better guide and assist companies by further strengthening the team building of management accounting talents and improving the overall quality of management accounting professionals. The management quickly makes scientific and correct decisions, effectively promotes the healthy development of the enterprise, and improves the core competitiveness of the enterprise. Therefore, on the basis of strengthening the introduction of high-quality management accounting professionals, companies must also regularly organize training courses and other methods to strengthen the education and training of management accounting professionals and skill assessment activities to enhance the internal management accounting professionals of the enterprise. Overall business capability and level. Hire professional management accounting experts and professors to explain advanced management accounting methods, so that management accounting professionals can master the advanced management accounting methods in time, and can skillfully apply them to the financial management of the enterprise, and deal with the problems encountered in actual work Management accounting problems. At the same time, companies should also provide management accounting professionals with an opportunity to learn and communicate with other outstanding management accounting professionals in the industry, to deepen their understanding and understanding of management accounting, and to encourage some traditional financial accounting personnel to Transformation of management accounting personnel. Only in this way can the enterprise cultivate a group of professional accounting professionals who are skilled in business, understand technology and good management, form a team of high-quality

management accounting talents, improve the overall quality of management accounting personnel, and contribute to the sustainable, healthy and stable development of Chinese enterprises in the future. Create good conditions.

4. Conclusion

With the rapid development of the Chinese economy and the deepening of the transformation and reform, as the market competition situation faced by Chinese enterprises is more severe, management accounting has played a vital role in the internal management of enterprises. Application of management accounting can help my country's enterprises are making more progress and sustainable and stable development. Therefore, the enterprise should establish a sound and perfect management accounting system suitable for the internal management and development of the enterprise according to the current market actual situation and fully combine the actual and application requirements of the enterprise's own internal management accounting, and strengthen the internal management accounting of the enterprise. The cultivation of talents improves the computer operation skills related to the corporate financial sharing information system and the practical application level of management accounting, and accelerates the transformation of corporate financial accounting to management accounting. Only in this way can the company's management accounting application measures be truly implemented, provide services to the company's management, and scientifically and accurately release corporate accounting information, so that the company's management can make correct strategic planning and management of the company. Decision-making facilitates the stable development of the enterprise in the fierce market competition environment, creates more motivation for the enterprise, helps the high-quality development of the enterprise's economic and social benefits, and improves the core competitiveness of the enterprise.

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