

Problems and optimisation countermeasures of cost accounting management in enterprises

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ABSTRACT

The current market competition is increasingly fierce, enterprise production costs continue to increase, profit space is shrinking, in this market environment, enterprises to strengthen cost control is very important. In the actual process of production, many enterprises cost accounting management exists in the professional team is not standardised, the management method is lagging behind, the supervision mechanism is not perfect, the management system is not sound and other problems, resulting in its cost control effect is not ideal, unable to meet the actual needs of enterprise development. To explore the problems in cost accounting management, put forward reasonable countermeasures, in order to better carry out cost accounting management for enterprises to provide appropriate reference.

Key words: Cost Accounting; Accounting Management; Problems; Optimisation Measures

1 INTRODUCTION

In recent years, with the gradual implementation of the new Government Accounting System and the increased financial challenges facing enterprise development, enterprises have undergone significant changes in cost accounting content and methods. For enterprises, the cost accounting reform or innovation activities carried out under the system reform and enterprise development are opportunities to update the concept of enterprise accounting work and improve the level of enterprise accounting work [1]. Of course, there are corresponding challenges behind the opportunities. Therefore, enterprises should rely more on external institutional norms and market development requirements, the internal cost accounting management work in a timely manner to adjust and optimise, in order to enhance the effectiveness of cost accounting management, to ensure that the enterprise in the cost accounting and financial decision-making efficiency [2].

2 PROBLEMS IN ENTERPRISE COST ACCOUNTING MANAGEMENT

2.1 Cost accounting management concept is more backward

In China's enterprise cost accounting work, there is a backward management concept, resulting in inaccurate cost accounting results, management work is not ideal. Part of the enterprise does not recognise the importance of cost accounting work, only require the financial department to do a good job of cost accounting work, ignoring the construction of cost accounting system, can not provide institutional guarantee for the development of the work [3]. In addition, part of the staff lacks professional knowledge and skills, in the beneficiary object apportionment, budget management, labour cost control and other aspects of the angle of the problem, affecting the effectiveness of cost management work.

2.2 Cost accounting scope to be improved

In the context of China's social and economic transformation and development, the business management mode of the enterprise has also undergone major changes, not only the management tools, methods have changed, the production and operation mode has also undergone major changes to the cost accounting work to put forward higher requirements. In the process of enterprise operation, no matter which link, all need a certain cost, such as management costs, labour costs, material procurement and so on. In the cost accounting work, need to take the actual situation of the enterprise as the main, through the cost of each link of the accounting, in order to understand the cost of expenditure for the management of the basis. Through the analysis of the actual work situation, found that the enterprise cost accounting work is more focused on the actual cost of product consumption, ignoring the management, personnel cost accounting, the lack of targeted capital use plan, affecting the effectiveness of cost accounting work [4]. The emergence of this problem directly affects the control of costs and allocation of resources, unable to provide support for resource management work. This accounting work has a systematic character, need to reflect the business management of enterprises, requiring staff to start from a number of aspects, to determine the use of the cost of each link, for cost control work to provide data reference. However, the current cost accounting work, pay more attention to the actual expenditure, ignoring the potential cost of expenditure, so can not guarantee the accuracy of the accounting results, can not improve the cost management work.

2.3 Cost accounting management system is not perfect

The complexity of the cost accounting management content and the prominence of the role of the relevant work should be carried out with a perfect system as a guarantee. Although in the long-term cost accounting management practice enterprises have developed relevant cost accounting management system, cost accounting management processes and requirements are also clear, but the system content and its implementation often show a certain lag and insufficiency, affecting the standardisation of cost accounting management. For example, in terms of system content, the system developed by some enterprises is mostly copied from the relevant laws and regulations, or the old template of a few years ago, only part of the content has been modified [5]. The content of such a system is mostly macroscopic, principled content, the lack of practicality, it is easy to lead to the actual implementation of the departments and personnel responsible for the implementation of the system in the implementation of doubt. In the implementation of the system, some enterprises lack tracking feedback on the implementation of the system, the implementation of the system in the process of the problems encountered in a timely manner to grasp and effectively solve, resulting in poor quality of cost accounting management.

2.4 Insufficient informationisation of cost accounting management

Under the information environment, enterprises generally begin to pay attention to the application of information technology in cost accounting management. In the daily cost accounting management, enterprises will purchase the corresponding cost accounting management software according to the needs of cost accounting and other work, and organise the relevant personnel to carry out training in the operation skills of the software system. Although the trained cost accounting management personnel can carry out the corresponding technical operation according to the framework of the system to ensure that the cost accounting management work is carried out in an orderly manner, there is an obvious passivity in the use of this kind of cost accounting management tools, that is to say, only when the superiors ask for new reports, the relevant personnel will go to think about the system's new functions of the

development and use of the system, which is very difficult to ensure that the dynamic innovation of the cost accounting management and the improvement of the effectiveness [6]. It is difficult to ensure the dynamic innovation and effective improvement of cost accounting management.

2.5 Inadequate supervision and management mechanism

In the cost management work, the construction of supervision and management system can enhance the staff's sense of responsibility and serious work attitude, and can avoid the situation of not operating according to the requirements. Through the analysis of the cost accounting work situation, it is found that there is a lack of perfect supervision and management mechanism, which is unable to carry out dynamic control of cost management and the use of cash flow. Some staff will take advantage of the management loopholes of the enterprise to carry out some illegal acts to meet their own economic needs [7]. The emergence of this situation, increase the risk of enterprise management, at the same time can not guarantee the smooth implementation of the work of the enterprise, for the sustainable development of the enterprise to bring adverse effects. If the enterprise management, still work in a traditional way, ignoring the construction of supervision and management mechanisms, then it will affect the implementation of the internal work of the enterprise, the economic development of the enterprise and the comprehensive strength of the enterprise to enhance the negative impact, unable to enhance the competitiveness of enterprises in the market.

3 ENTERPRISE COST ACCOUNTING MANAGEMENT WORK OPTIMISATION COUNTERMEASURES

3.1 Set up a modern working concept to improve the accounting and management effect

Modern management cost-effective management should be a comprehensive cost-effective management, which not only includes the actual production and management process of direct tangible costs, human resources and material costs of all kinds of consumption, but also includes the enterprise's new industrial scale, market strategy development, the optimisation of the internal economic structure of the enterprise adjustment of all the intangible comprehensive cost drivers. Reasonable and effective use and management of cost resources also need the coordination of all production departments and joint efforts [8]. First of all, cost management should be considered to rise to the whole life cycle process of the production process within the enterprise, all-round management, full management. Technological innovation is the spiritual soul of the survival and progress of enterprises in any society. Enterprises should also actively increase investment in new technology products, the use of modern new office equipment, new technologies and new materials. When the company's product development should be included in the significant scientific and technological content of the company's product development into the consolidated calculation of the company's cost plan, in order to guide the enterprise decision makers to make efficient and correct decisions.

3.2 Based on the actual situation of the enterprise, to carry out the relevant accounting work

In the process of cost accounting work, the need for all business activities within the enterprise as the main, according to the business management situation, the accounting method for innovation, and the establishment of accounting system for standardised accounting work

to provide a basis for sustainable development of enterprises. Comprehensive cost accounting work, we need to start from the following aspects: first, for the enterprise internal business process decomposition, to understand the focus and content of each stage of work, and the cost of the object to analyse and examine the distribution of resources to understand the distribution of resources, for the next reasonable allocation of resources to make a good preparation. Secondly, the establishment of a perfect accounting system, a clear process of this work [9]. Finally, innovative accounting model, penetrate the concept of refined management. Accounting work, the use of refined management concepts, can be a complex system of work in a specific and clear way to present, can make the cost accounting work to become more targeted, the development of high-quality cost accounting work has a role in promoting.

3.3 Improve the cost accounting management system

Enterprises need to improve the system to guide and regulate the cost accounting management work in an orderly and effective manner to ensure the efficiency and effectiveness of cost accounting management. In this regard, we should focus on the development of the system content and the implementation of the system content of the two work [10]. Firstly, the content of the cost accounting management system should be updated in a timely manner. Secondly, strengthen the implementation of cost accounting management system. Enterprises should set up a special cost accounting management team, the stage of the implementation of cost accounting management system for continuous tracking and investigation, timely grasp of the system content of the implementation of the difficulties that exist, and through the system modification or resource support to ensure that the system implementation of the effect [11]. For the common system problems found, through centralised investigation and communication to grasp the problems in the operability of the system, timely adjustment and improvement of the system content, to ensure that the results of the system implementation matches the expectations [12].

3.4 Improve the informatisation level of cost accounting management

Cost accounting management based on informatisation software and system greatly improves the efficiency and effect of enterprise cost accounting management, so that cost accounting management can better adapt to and meet the information needs of enterprise management [13]. Therefore, in the next cost accounting management practice, enterprises should pay attention to the continuous updating and application of technology to ensure the efficiency and effectiveness of cost accounting management, so that the role of cost accounting management in the development of enterprises to be given full play [14].

3.5 Establish and improve the supervision mechanism, increase supervision and management efforts

Supervision mechanism is an effective way to improve the effectiveness of enterprise cost accounting management work, promote the sustainable development of enterprises, in the enterprise cost accounting management work if there is a lack of effective supervision and management, will bring some unnecessary impact on the development of enterprises. Therefore, enterprises should increase the supervision of cost accounting management to promote the long-term development of enterprises [15-17]. First of all, enterprises should be based on the operational reality and development goals to develop a perfect supervision and management mechanism, the cost accounting management work to carry out strict normative control. At the same time, it should also adjust the supervision system according to the development of the enterprise, improve the scientific and feasibility of the system, and provide

effective guidance for the supervision of the relevant personnel. Secondly, increase the implementation. Whether the supervision and management system can be effectively implemented, the key lies in the implementation, enterprises should strengthen the implementation of efforts to build a professional supervision team, and by the business leader is responsible for the development of regular supervision work, the real implementation of cost accounting management supervision formulated.

4 CLOSING REMARKS

Carrying out cost accounting work can be the cost of each department within the enterprise to carry out a separate, overall accounting, so as to show the cost of enterprise departments and business input status, for the next step in the development of the enterprise strategy and strategy adjustment to provide the appropriate information reference. Aiming at the current enterprise cost accounting management practice in a series of problems, the relevant subject should be based on the actual situation of the enterprise, set up a modern working concept at the same time, improve the cost accounting management system, improve the information level of the cost accounting management, establish a sound supervision mechanism, to ensure that the role of cost accounting management to be given full play.

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