

Research on Business Management Accounting

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Abstract: Management accounting in China is a continuous development process, whose application is of great significance to the improvement of the competitiveness of enterprises. This paper first analyzes the present situation of the application of corporate management accounting in China, and then introduces the practical application of corporate management accounting. On this basis, it analyzes the successful experience of the enterprises. In combination with the company's successful experience in using management accounting, the thesis proposes that a sound management accounting environment should be established, high-quality management personnel should be trained, a sound enterprise management accounting mechanism and a scientific budget system should be established so as to build a relatively perfect management accounting system. The paper points out that the construction of management accounting with Chinese characteristics is the fundamental way for China to promote and develop management accounting.

1. Introduction

Judging from the actual situation of the application of management accounting in our country, the level of management accounting is lagging behind. The theory and method of China's management accounting are basically imported from western countries. At present, there is not yet a theoretical system of management accounting that is in contact with the actual system in our country. Many enterprises do not have the ability to predict in advance and control in the matter. The quality of enterprise management and accounting staff lack of understanding of the importance of management accounting, lack of due attention to management accounting. A large number of new private enterprises have underdeveloped basic management, internal management chaos, lack of sound rules and regulations and perfect incentive and restraint mechanisms, which has affected the development of management accounting. Enterprise accounting staff on the daily management of poor accounting business analysis, it is difficult to apply effective information to the management decision-making in the enterprise. Due to the existence of many factors, the role of management accounting in the enterprise is severely restricted. The gap between China's management accounting research and international accounting has restricted the pace of development of management accounting application in our country [1].

2. Analysis of the status quo of management accounting

The theory and method of management accounting in our country are basically imported from western countries. There is no theoretical system of management accounting that suits our actual system. The rapid development of modern science and technology and the rapid increase of productive forces, as well as the integration of the world economy, the competition that enterprises face is not only from China but also from abroad. Faced with rapidly changing external powerful competitors, China's management accounting both in research methods and content seem to be unable to meet the requirements of modern enterprises. Specific performance:

The traditional management accounting is limited to mass production, technology and product costs tend to be stable products, the cost of the new product research costs and other problems. General management accounting focus only on financial accounting information, to strengthen internal control of the enterprise. At the present stage of market competition is very fierce, requiring management accounting not only to pay attention to internal information, but also should pay

attention to market information. Rely on the internal information alone is difficult to make the right evaluation and decision-making [2]. The expansion of the scope of theoretical research requires specification. Although many scholars are aware of the defects of the existing theoretical system of management accounting and the non-standard disciplinary system, they have either no interest in research or others, and they can really come up with original and persuasive evidence that they are rarely Fundamentally solve the theoretical problem of management accounting. Some theoretical studies on management accounting are still blank. The theoretical system of management accounting lacks a clear and central line of clarity and substantive links.

Although the research on management accounting in our country has been prosperous, most of the theoretical research comes from the imitation of western management accounting and the deduction of pure theory. The researchers rarely pay attention to the practical application of the research results. The actual workers do not know much about such research results, their effects are often skeptical, so that the theoretical research and accounting practice seriously out of line, restricting the development of management accounting.

Modern business management is not management of productive management, business management should focus on sales. Management accounting, however, treats sales as a constant and sets sales as a prerequisite for cost forecasting and control, profit planning and control, and capital planning and control. This will certainly hinder the application of management accounting, most of our business management accounting. Some companies use management accounting, only for cost assessment and other aspects of the strategy, the budget has not been generally valued by enterprises. People's concept needs to be further changed. Many enterprises have a narrow understanding of the establishment of management accounting and do not have a correct understanding of them. The enthusiasm for establishing management accounting is not high, which has affected the development of management accounting in our country. Management accounting is mainly to adapt to the economic management of the organization's internal needs and gradually formed and its main function is to improve operational efficiency and effectiveness of the establishment of a variety of internal accounting control system to provide a variety of internal management needs of the data, Information and so on. Its methods and means are designed according to different needs. Its mode varies with the nature of the economic organization, its size, and the mode of operation and management. Its most important function is to provide a variety of useful programs and materials for optimal business decision-making and maximum operational efficiency.

3. The main job functions of management accounting

The main content of the budget for the budget, accounting, analysis of variance, performance appraisal. Division of responsibility for the cost of the division, the responsibility assessment. With the management section as the leading factor, each responsible department controls the cost of the department according to the budget and controls the reasonable use of the department. It is obligated to explain the expense items that deviate from the budget. At the same time, it improves the expense management proposed by the Management Section to improve the project. Management Section also has the rights and obligations of department costs summary analysis, put forward management opinions [3]. Improve the implementation of the responsibility department to promote the guidance program. The following table a charge for the responsibility of the division of labor management, to bear the cost of their respective responsibilities. The main purpose of inventory management is asset safety, the second is to improve efficiency. Inventory Management Divided by different departments management, management of raw materials from the entrance inventory to the export of goods in the form of statements to monitor the collection, regular inventory monitoring, random checks to ensure the safety of assets. At the same time reduce the number of stocks, increase turnover. Through the audit of the purchase of raw materials, analysis of the management reports on asset impairment monitoring, regular reports, put forward management opinions. Scientific and refined budget preparation process. Based on the company's principle of cost reduction, the budget adopts a rolling budgeting approach to keep the budget continuously. The Board of Directors will formulate a general guideline of the budget, including the operating

principles, overall objectives, subdivision objectives, relevant policies and production plans, according to the budget targets issued by the budget ministries, organize their own departments to draft their own budgets. After the preparation of the draft budget for each section, the ministries review, balance, revise, compile and report to the Management Section of the Ministry of Business. On major issues, the budget management organizations at all levels should put forward specific opinions and return to the relevant budgeting units for revision. The Management Section of the Business Department will submit the draft budget after deliberation to the financial department of the parent company for approval, which will be discussed by the board of directors and finally approved by the board of directors. After the examination and approval, it is distributed to all departments for implementation [4].

Starting from the common mode of value chain One, the internal business processes include research procurement process, business processes and after-sales service process. Management Section concerned about the internal business processes is the integration of enterprise resources and applications. The introduction of enterprise resource planning system, enterprise resource planning system to expand the scope of management, the external customer needs, including suppliers and distributors and the internal production and business activities and their resources as one organic integration in the full coordination of internal and external resources. Based on the establishment of the competitive advantage of enterprises. Management led the organization to develop accounting related business processes, so that the process of enterprise value and clarity, refinement, the establishment of non-stop operation of the process so that the problem is no place to hide, business practices and standards, to ensure that assets are out of business within the budget control, from business Order issue, inventory storage, inventory out of library, to the management of products and sales of products in each link can quickly provide data, and make statements analysis, management evaluation and improvement plans to provide the basis for decision-making. Management Section involved in the cost control system of the production process, from document design to cost control of the entire process. Standardize the cost budget coding system, the cost categories, subject information, Kingdee system and the monthly cost analysis have been closely linked and promoted throughout the company. Standardize the company's internal control system purchase system, infrastructure fee application procedures, the operation of the new system more rigorous, the process more standardized. Budget and cost performance data collation, to provide system operation initialization data. Promote lower costs [5].

4. Discussion on the Application of Enterprise Management Accounting in China

Management accounting by the decision-making accounting and executive accounting of two major components, and decision-making accounting as the main body. The market economy mechanism is the intrinsic motivation for managers to actively use management accounting to strengthen their management. China's state-owned enterprises and state-controlled joint-stock enterprises occupy the leading position in the national economy. The reform of state-owned enterprises has not yet reached the expected goal and there is not enough incentive to use management accounting to improve the economic efficiency of enterprises. Accounting needs. Business, the organizational form of management accounting will have a significant impact. The organizational form of an enterprise is mainly a stock company. The internal control mechanism of a joint stock company determines that the enterprise can actively use the management accounting. The management accounting is to meet the needs of the enterprise management and operation. The enterprise application management accounting Determined by the operating mechanism, the proactive process. Although great progress has been made in the reform of economic system in our country, the production and operation mechanism of the enterprise has not been completely changed. As a result, most enterprises do not have the active demand for management accounting. They only accept it passively, which obviously is not good for management accounting Application and Development in China. Even though some enterprises can conscientiously use management accounting methods to improve their management, the market economy of our country has just started and the market economy environment is not yet mature. The theories and methods of

management accounting have a strong dependence on the market economy environment. At this stage, China of the financial system, the price system is not yet complete, good, making the management of accounting in actual use can not fully play its role.

Vigorously develop the market economy, the establishment of a scientific system of development, to create conditions for the development of management accounting. We should optimize the management of accounting market economy environment based on survival, and actively promote the application of modern management accounting in business decision-making. The first is to break the monopoly of the industry, and strive to establish a completely competitive wit, change the business mechanism completely, so that enterprises in full accordance with the requirements of market economy operation, and encourage enterprises to actively apply the management accounting second is to increase investment and financing reform, improve business decision-making surroundings. Only the real conversion of business mechanisms, management accounting applications will be consciously adopted by the enterprise. Reform investment and financing system, self-investment projects entirely by the enterprises themselves, the future responsibility is entirely responsible for themselves. This will be conducive to scientific investment decisions, but also will greatly promote the application of modern management accounting in the decision-making of Chinese enterprises.

5. Conclusions

Constructing the management accounting theory and method system with Chinese characteristics is a fundamental way to promote and develop management accounting. With the continuous deepening of globalization, China's economic strength has been enhanced. After the advent of the economic crisis, profound changes have taken place in the entire world economic structure. China's management accounting development will usher in new opportunities for development. In the course of the development of an enterprise, what is of fundamental importance is the core competitiveness of the enterprise. Therefore, China's enterprise application management accounting should greatly enhance the cultivation of core competencies. The core competence is a comprehensive and systematic project. It is necessary to build a management accounting theory and methodology system with Chinese characteristics around the cultivation of the core competence of the enterprise.

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