

Exploration of the Cost of Financial Accounting Method on the Cost in Logistics Enterprises

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Abstract. In logistics enterprises, costing occupies an important position; as long as doing well on costing, the competitiveness of logistics enterprises will be significantly improved. Currently there are some problems existing in the costing work in logistics enterprises, and these problems seriously affect the quality of cost accounting, also have a negative impact on the long-term development of the enterprise. Therefore, the paper has conducted in-depth analysis on the current situation and problems of logistics enterprises on costing, and presented our own views, put forward a scientific and effective cost accounting method, and we hope to provide a little help for logistics companies for doing well on cost accounting.

Introduction

In recent years, with the popularity of network technology, the number of online shopping is gradually increased, the number and scale of logistics companies has been significantly increased, in this case, how to do job costing logistics enterprises have become the focus. Logistics cost information can make the right decisions provide a strong basis for the data business leaders, meanwhile, can also provide an important national logistics industry consolidation basis. Thus, costing logistics enterprises is very important, good logistics enterprises costing work is imperative.

Overview of logistics enterprises' cost

The current logistics enterprises through advanced science and technology to carry out the planning and implementation as well as the control and coordination of commodity circulation process, and then the various aspects together, will reduce costs and improve the economic benefits as a business development goals, to use to provide integrated, full range of integrated services. Logistics costs for enterprise development has an important influence, under normal circumstances, can be considered micro and macro business costs from two aspects. Microscopic costs, logistics enterprises in carrying out the work expended costs, resource consumption level analysis is from the perspective of the micro enterprise cost; macro business costs, business costs macro analysis, is in the overall perspective of social reproduction of each enterprise activities in the cost of resources, to analyze the level of resources that the macro-business costs. The current cost of logistics enterprises involve a very wide range, which includes all costs businesses in forecasting, planning stage consumed; also included in the implementation and control of resources arising from consuming phase. The current modern logistics enterprises with particularity, thus leading logistics costs exist in service activities from beginning to end, that is, when the client and logistics companies signed a contract, has been sent to the hands of consumers of goods and terminate the contract, all resources consumed in this whole process [1]. Therefore, costing logistics enterprises, it refers to all enterprise resources in the process of performance of the contract in consumption.

The status quo of logistics enterprises cost accounting and existing problems

Status quo of logistics enterprises cost accounting

Logistics enterprises have emerged in China in a relatively short time, various aspects are not mature enough, this situation has led to the current work is costing the logistics enterprises there is a problem, costing diversification. Our scientists on how to do accounting work costing logistics enterprises conducted in-depth research, but relatively small due to the useful experience, so the research is not in place, thus leading logistics enterprise cost accounting is no scientific theory basis, to carry out this work has been limited. Due to the immaturity of the theory of logistics cost accounting, related system is not perfect, so a lot of work costing logistics enterprises to develop are based on traditional cost accounting schema evolution, leading logistics companies do not have the accuracy of cost accounting, the accounting method further relatively backward, accounting needs to be improved overall.

Problems existed in enterprises cost accounting at present

There are problems for logistics enterprises in China on cost accounting, specifically the following points:

First, the purpose of the work carried out costing unclear. The current aim is costing the logistics enterprises to develop information in order to understand and did not effectively use the logistics cost accounting, thus leading companies spend a lot of manpower to calculate costs, costing When completed, did not its actual use, leading to the significance of this work is not carried out. At the same time, due to the role of costing less, so the enthusiasm of the staff has been reduced, leading to the accuracy of cost accounting is not high^[2]. The purpose of logistics enterprises to develop cost accounting should be saving business costs, reduce capital consumption, thus improving the competitiveness of enterprises.

Second, there are differences in the standard cost accounting. Costing scope is quite broad, but the logistics business but did not formulate a unified cost accounting standards, thus leading to no clear system of staff to follow in the course of its work, the costing of different standards in different sectors of the overall accounting work has a negative impact.

Third, the accounting method is not correct, the content is not comprehensive. In the accounting system, the related logistics enterprise content costing less, but also no clear accounting change, thus leading logistics enterprises in the work carried out costing, arbitrary strong, accounting content is not comprehensive. In addition, due to the lack of logistics cost accounting personnel, which led to corporate accounting methods applied incorrect accounting efficiency is not high.

Specific methods for doing well on logistics enterprises cost accounting

In order to well doing on costing work of logistics enterprises, they should be clear accounts of the basic elements, and then to carry out in-depth analysis of these elements after work in order to achieve better results. In this paper, a method to do financial accounting of the cost of logistics enterprises are described, the specific contents are as follows:

Clarify objectives of cost accounting

Before logistics enterprises in cost accounting, cost accounting objects should be clear, when accounting object is established to carry out the accounting work. Before carrying out the process of business specific accounting work, you need to allocate the cost of logistics operations and logistics business costs, etc., as a breakdown of the accounting object, and then in the logistics and distribution companies, should be a clear need to bear all the resources consumed by the body, so that when companies go Integration of the cost of the time, you can clear the object. Logistics companies because of the different nature of its own, so there are differences and its manufacturing companies, manufacturing companies have a clear product can be used as the object of all cost incurred, but the logistics companies do not have, thus leading contract logistics enterprises can only be entered into

with customers when as imputation object. Specific performance: First, all logistics services logistics enterprises to develop, there Correspondingly customers, and these customers have and logistics companies signed a contract, in addition, the logistics enterprises to develop the services, are in accordance with contract customers' needs to carry out; second, logistics enterprises is different from the general business, contracts signed with customers are unique, are developed in accordance with the actual needs of customers, from logistics services sectors, implementation services, and specific implementation process, etc. are performed in accordance with the requirements of customers, logistics companies are not allowed to change during the service mode as well as the link [3]. Therefore, logistics companies can sign a good contract as costing objects, carry out accounting work.

Unify cost accounting method

Logistics enterprises to carry out the work, in which the important issue is the accounting method, if the accounting method does not apply, it will have a negative impact on the overall accounting work. China's logistics cost accounting method has current relevance, methods are not uniform, such a situation would lead to a problem of cost accounting, the accuracy is not high. Therefore, in order to improve the efficiency of logistics cost accounting of enterprises, to do business cost accounting, unified accounting method is imperative. The so-called cost accounting method, refers to the amount of all costs by consuming enterprises imputation, then tidied costs amount allocated, it can and the corresponding accounting objects matching method. Because each business is different, so the accounting method it uses is not the same, imputation and allocated to cost way there are also differences, thus leading enterprise cost accounting definitive data is not accurate enough. Costing in the logistics business, traditional accounting methods have gradually been eliminated, using activity based costing more widely. Costing and traditional accounting methods there are differences, the focus of this method is to ensure the accuracy of accounting work, especially for indirect costs allocated, this method of "job" as the basis, through the enterprise into multiple jobs, thus a clear need to use accounting methods.[4]

Based on actual data analysis can be found, job costing than traditional cost accounting methods have an advantage, but also more in line with current demand for costing logistics enterprises, specifically in the following aspects: first, the object of this accounting method more a plurality of portions reasonable, it resources, job centers and service products such as accounting objects together, in the specific operation, for indirect costs is the method used in the standard distribution of such distribution, effectively improve the distribution of precision degrees; second, job accounting method, as the name suggests, is to "work" approach to accounting, "Job" plays a role cannot be ignored in the accounting process, the specific accounting process is the first of the jobs generated by the enterprise determination of resource consumption and costs to be accounted for according to the actual cost of their situation, and then on the basis of work on the logistics company's business approach to explore, and finally a clear cost and improve the accuracy of cost accounting. Costing more suitable for use in more indirect costs of the enterprise. Therefore, the efficiency of logistics companies want to improve cost accounting, give full play to the role of cost accounting, you should use a uniform accounting method --- action cost.

Accurately divide scope of cost accounting

The so-called cost accounting scope, is the business of the region to carry out cost imputation, logistics companies want to improve their level of cost accounting, and cost accounting division should be accurate range, so as to effectively improve the efficiency of cost accounting. China's current enterprise cost accounting system is commonly used in the manufacturing cost of the system, the basis of such a system is the production of the products, and products are all associated costs are included as a cost to the cost of a range of products consumed in production. Such system applies in general business, but it does not apply to logistics companies. Logistics enterprise itself is unique, so its cost accounting objects are also different, logistics companies do not produce products, all the costs of their consumption fall within the scope of performance of the contract, due to the costs

involved in fulfilling the contract scope is very broad, So companies want to do the logistics cost collection and distribution of work, it should be divided accurate costing range [5]. Logistics companies, logistics costs mainly refers to the cost of the contract during the preparation and consumption of compliance costs consumed during contract logistics business in all sectors to conduct business cost-consuming, need to be carefully divided according to their nature, and then to three companies period expense items accurately divided.

Determine items of cost accounting

To determine items of cost accounting in logistics enterprises, refers to the imputation of the cost of the object, and its scientific and rational division. Logistics companies and general manufacturing companies differ in determining cost accounting project, should be based on the characteristics of their own development, and to consider its imputation cost objects have different properties, and then determine the costing items. Logistics Enterprises costing project mainly includes the following: logistics enterprises in the early design costs, transportation costs and the latter part of the rectification program costs. In particular during the operation, it should also be based on the actual operations of the enterprise, to make the appropriate adjustments to the project costing, cost accounting can thus ensure compliance with the actual development of logistics enterprises.

Conclusions

In summary, if logistics enterprises want healthy and stable development, they should increase the emphasis on cost accounting and establish complete cost accounting system in the process of cost accounting. In the specific accounting process, in addition to costing objects clear and accurate cost accounting division of the range and the unified accounting methods and clear accounting items, but also should be done on the project financial statements accurately defined. Modern logistics enterprises want to better develop, not only regulations necessary for the state to provide legal, policy support, also we need the support of academia and various industries. National policy support, companies can develop a scientific and reasonable cost accounting system to provide support guarantee, academia can provide a theoretical basis for logistics enterprises to adopt proper accounting method, only using the correct accounting methods in order to reduce consumption of resources, saving companies money, and to improve economic efficiency of enterprises. Logistics industry to implement cost accounting systems, cost accounting can effectively solve business problems that exist, thus promoting the healthy development of the logistics business, so that it can provide people with better services to meet the needs of today's society.

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