

Research on the Optimization Strategy of Accounting and Management in Enterprise

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Abstract. With the further deepening of China's economic development, further improve the market mechanism, the operation of enterprises and more specifications. From the current business operations, the overall market is in line with the requirements of the development, the management also has a corresponding regime, is fairly standard, but in the enterprise accounting management, there are still some problems, such as accounting subject of accounting is not clear, basic accounting work off the thin, supervision and management of the body is not clear, responsibility is not clear and so on, these problems will affect the development of enterprises. Through the establishment of appropriate systems; the introduction of high-quality accounting personnel; improve enterprise management, a clear accounting subject; strengthen the training of existing accounting personnel to address the issues raised corresponding countermeasures.

The Meaning and Role of Enterprises Accounting

The so-called corporate accounting, it is mainly reflected in the movement of funds of the accounting entity. It mainly refers to the stage of our company operating in the process for the use of funds and the size and basic operation of the funds among the fixed assets will be a system of continuous monitoring and stable, thus providing the outside world detailed financial information. From the basic meaning of Enterprise Accounting, we can easily see that accounting is the core business of enterprises, to the entire business operations in the financial situation of overall grasp, while accounting for the business enterprise is run further has an important role.

First, accounting is the financial health of the enterprise long-term monitoring system, so from this point of view the financial situation of our business operation is more obvious, the outside world can grasp the situation at this stage runs from corporate funds in Accounting, Analyzing business operation is reasonable. From the internal point of view, accounting for corporate decision-making is of great significance, because companies need to invest in the operation, while accounting for business decision makers with better guidance, those funds can be used for investment, from the prediction of pre-investment, the investment decision-making, these are inseparable accounting.

The Problems of Accounting and Management in Enterprises

From our existing business accounting management point of view, on the whole it is still relatively good; the accounting management is also fairly standard for the development of enterprises and has a good guide. Although companies changing market environment for their own financial management has been reformed, but the accounting aspects still exist some problems, which, if not timely cure is likely to affect the internal financial order, however, affect the development of enterprises. The following are some of the problems in accounting and business management exist.

Enterprise Accounting Entity Is not Clearly Defined. As accounting four basic conditions, there is still a case of accounting entity boundaries unclear. As of now there are many companies blur business ownership and the right to operate the actual boundaries, often mixed situation occurs between personal property and business property, for the enterprise funds are often used with the

check, without any predetermined limit, some companies even more in order to take up corporate cash will increase household members to work inside the enterprise, so that more enterprises occupy property and funds, accounting and management to bring a lot of difficulties.

Enterprise Managers' Concept Is Behind. Business managers engaged in the management of life is relatively short, a serious lack of management experience, most managers lack knowledge of financial accounting, so the quality of corporate accounting practitioners generally not high. Their specific skills and professional ethics in accounting for their work is very important, but from the current staff of an enterprise point of view, almost only few people have the appropriate qualification certificates, therefore, the current overall business corporate accounting staff level is not high, relatively narrow range of knowledge, self-management is not enough, these factors give enterprises to develop line pipe work caused a lot of trouble. Factors affecting the accounting personnel is the most important factor, since the accounting requirements of integrated relatively high, so the requirements for accountants accounting is relatively high. If the expertise of accountants accounting business is not strong, for electronic information is not familiar with the accounting treatment will result in accounting work lag, the error rate increases.

Enterprise Accounting Basis Is Weak. Aspects of basic accounting work is weak mainly be constituted from a corporate officer, institutional settings, and manifested, and a high enough level structured, clear division of labor enough, within the enterprise and appointed their relatives when the cashier, but for accounting generally through recruitment, so that accounting practitioners persons prone to undocumented posts. Establish accounts there are many non-standard situation, especially prone to illegal actions at the time of accounting, internal business, usually are not very clear billing records, even if some companies will be recorded, but also more confusing, and some will even come up with a lot of accounts, carried out in the specific expenditures accounting, since accounting practitioners lack of professional capacity, as well as difficult to adapt to the requirements of modern social work, makes its specific applications will be difficult to achieve the desired effect. There is insufficient mobilization of internal accounting supervision related work motivation, job accounting information within the required oversight to ensure the smooth progress of the final accounting, but when have to mention, the Authority does not mean interference, especially if business leaders to borrow to intervene on behalf of the supervision of accounting personnel to carry out related work, it will be difficult to achieve the desired effect of supervision.

Enterprise Oversight Body Is not Clear. Internal check system, audit system, quota management system, measurement inspection system, financial system inventory, cost accounting system, financial revenue and expenditure approval system and other internal control system failure. At the same time, the role of monitoring and accounting of the reaction did not play well, which usually work with business leaders to arbitrary interference accounting officer, for their own gain, fault location, and ultimately affect the play of the accounting oversight functions, current, enterprise cashier and funds linked post is usually caused by business leaders in the relationship between the families do, they have no expertise, especially financial and accounting experience and qualifications. Government restraint is not enough. Our Government departments have no business conditions for effective supervision and control, while business leaders are usually ignorant of these financial accounting, which gives enterprise business expansion caused the problem, and not only need for effective supervision in advance, the more the need for ex post controls, inadequate government constraints, then it is easy to influence the standardization of enterprise management.

The Cause Analysis of Enterprise Accounting and Management Problems

For businesses from accounting and management among the problems of the above analysis, we find that business accounting problems at this stage is mainly reflected in the system level management concept and enterprise level. To solve these problems, the causes are as follows: first, business manager for Accounting enough attention from the above accounting entity and ill-defined concept behind the management of enterprise managers, accounting practitioners is not high quality can be seen, which led to the awareness among business operations accounting is not clear, management accountants accounting is more loose, and even some business managers direct their

own part-time accountant or find family members and relatives to do the accounting work, which is obviously for the development of enterprises is relatively large hazards, is not conducive to further development of enterprises. Second, the concept of business management is not able to fully adapt to the market development. The basic concept of corporate governance has not really penetrated into this stage of the business accounting management of them. In accordance with the modern enterprise management concept development, accounting for our business operation has a very significant role. While appearing in the current issue of accounting management companies clearly accounting and modern management concepts contrary. We believe that business management accounting management accounting financial management is the most important part.

The Optimization Strategy of Accounting and Management in Enterprise

To Establish the Corresponding System. For enterprises should conscientiously and effectively establish and improve the internal management system. First, build a sound internal auditing and control mechanism. As an important part of the internal audit system enterprise accounting management system, basically it includes: the improvement of organizational forms and audit office division of labor; rights and duties of the position; audit object has financial statements, accounting documents, books and other means. Internal control mechanisms of corporate accounting major corporate financial income to pay, payment, settlement, registration work and the key issues on financial need to have more than one person for processing, where each play supervision effect, this is also commonly referred to as " management of money regardless of accounts, management accounts regardless of the money. "

Second, build financial accounting and cost accounting analysis of specific mechanisms. Financial analysis as a basis for the work carried out - cost accounting, the accounting must be prepared to complete, true, accurate and comprehensive. As a financial analysis functions mainly by the accounting staff to achieve, building specialized analysis system, need clear and specific progress toward completion within each project financial indicators and programs, specifically our accounting rules, financial rules and norms of the content and implementation, which is to improve business financial planning, budgeting and financial analysis of enterprise-class across the direction of future work has a very important significance.

To Introduce High-Quality Accounting Personnel. If from the perspective of their own long-term development point of view, and you want to improve the quality of accounting personnel, first we need to introduce high-quality accounting personnel, so as to promote long-term development, when certain system requires the establishment of a dedicated high-quality personnel responsible for the specific implementation of it, this is our business management is the most important point. Secondly, the need for accounting professionals has old on the job will be to strengthen education and training, which requires companies to constantly expertise and operational capacity of internal accounting staff accounting cultured, but also need to be able to not only understand accounting professionals and skilled master related accounting expertise, but also need to be able to actively learn new skills and expertise to improve their business skills and the ability to learn, prudent for the relevant accounting work, according to the relevant legal and accounting system for all kinds of things, and can be related to the operation of skilled Computing software and new way of filing returns. Specific businesses can further refine the accounting staff related incentives, but also need to strengthen internal regular training of accounting personnel, accounting personnel assessment and training through the daily work performance, that cannot meet the job requirements of the accounting staff to conduct timely adjusted for outstanding achievements in the respective positions need to be given material rewards and spiritual rewards, in order to stimulate the enthusiasm of their staff.

To Regulate Accounting Basic Work. Enterprise managers need clear accounting personnel, the new range features accounting and accounting data authenticity, accounting data real and effective information needs to be able to meet the requirements of corporate investors to understand and the national administration. Because accounting for sustainability has social benefits distribution and business development is very important, so companies need to actively integrate the interests of all

parties, adjustment, even this will not only help businesses cope with future business risks and market risks, but also the reaction can make real financial situation of enterprises and economic benefits in order to make proper planning for future business development plans.

Companies need to constantly improve the accounting of qualified personnel inside, substantially according to their own size, volume of business to recruit a certain number of professional ability of accounting personnel, in addition to the need to improve some enterprises preferential system, giving excellent performance staff good welfare system. Specific businesses can further refine the accounting staff related incentives, but also need to strengthen internal regular training of accounting personnel, accounting personnel assessment and training through the daily work performance, that cannot meet the job requirements of the accounting staff to conduct timely adjusted for outstanding achievements in the respective positions need to be given material rewards and spiritual rewards, to stimulate the enthusiasm of its personnel, accounting staff also must advance with the times, and continuously improve their ability and professionalism obligations.

To Strengthen Supervision Management. Need to strengthen external monitoring mechanism, the regulatory role of government need to constantly improve, particularly in accordance with relevant laws and administrative regulations for internal accounting books, conduct comprehensive supervision should be carried out, which can together build regulatory and internal verification linkage mechanism. Governments need for enterprise require periodic or random for enterprise accounting, timely discovery of illegal or irregular accounting problems exist in the work, and to increase the opportunities for exchange between employees live, which can promote the increase of internal accounting capabilities. Governments also need to have the appropriate accounting personnel qualification for effective regulation, specifically for enterprises to provide the appropriate legal, policy advisory services. Use the new accounting method of accounting science. Accounting can not only improve data processing efficiency of accounting work, but also can improve the accuracy of the overall accounting. In addition, the ICC has more than the traditional manual accounting standardization, speed-oriented features, which also contributed to the planning of internal management. Accounting is not only on the financial income and expenditure and changes in corporate accounting elements of accounting standards, but also be able to fund the budget units, liquidity, capital and operating cost management.

Summary

Words and short, accounting for running the business point of view has an irreplaceable role in the development of enterprise accounting problems which arise at this stage of today's enterprise development process, we must seriously address the problem, to solve this problem for further development of enterprises having a very significant effect. This paper analyzes the main problems at this stage among enterprises in accounting, proposes corresponding solutions to improve enterprise management, strengthen the corporate accounting staff education and training, strengthen the system construction, etc., I hope these suggestions for business accounting management for reference.

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