

Discussion on the Financial Management Model under the New Accounting System

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Abstract: The financial system affects the future development direction and future of an enterprise, and is an important part of an enterprise's management. Financial management is the foundation of the normal operation of an enterprise. It is related to the future destiny of the enterprise and is of great significance to the enterprise itself. The financial management model under the new accounting system puts forward new requirements and expectations for financial management. The new accounting system has a huge impact on the financial management model of the enterprise, and has brought new challenges and opportunities to the development of the enterprise. If an enterprise's financial quality wants to have higher quality and timeliness, it must actively respond to the challenges brought by the new accounting system and seize opportunities. This article will analyze and analyze the financial management model under the new accounting system.

1. Introduction

Since global economicization, market competition has reached an incandescent stage, and financial management systems under the new accounting system have received increasing attention. Scientific and perfect financial management mode is the key link to ensure the continuous increase of economic benefits of enterprises, and has a profound impact on improving the overall level of economic management in China. Since China's new accounting system started later than other countries, the current financial management model of enterprises still needs to be resolved. In order to better adapt to the basic national conditions of China's market economic system, and to ensure that enterprises are not eliminated in increasingly fierce market competition It is imperative to timely adjust the financial management model under the new accounting system.

2. Summary of Related Theories of the New Accounting System

A system that separates, registers, summarizes, and analyzes transactions between business transactions is called the accounting system. It is the rules and regulations that accountants should follow. It is issued by the Ministry of Finance of the State Council in accordance with the corresponding accounting auditing algorithm. And implemented. The healthy and sustainable development of China's economy is closely related to whether China has a sound accounting system and is related to the sustainable development of our economy. With the continuous transformation of China's economic development in recent years, China's new accounting system is constantly being improved and standardized. The new accounting management system not only provides the latest assessment indicators for the development of the enterprise, but also more truly reflects the industrial information, operating status and corresponding financial situation of the enterprise, and has provided important guidance for the development of the enterprise and the country's macro-control. significance. While the new accounting system has exerted its advantages, many of its disadvantages have gradually been revealed. For example, there are many hard indicators in the new accounting system. These indicators have added a lot of difficulties to the development of the enterprise and increased the normal operating costs of the enterprise. However, the healthy development of

enterprises must adapt to the new accounting management system, so that the new accounting management system brings new opportunities for the healthy development of the enterprise, so as to promote the sustainable development of the enterprise.

3. Problems in Financial Management

Weak consciousness of perfecting financial management system. In the context of rapid economic development, competition among enterprises is fierce. Most enterprises only focus on immediate economic benefits, but ignore the long-term development of the enterprise, and focus on management. In operation and planning, the importance of improving the accounting and financial management system of the company is low, and the importance of financial management in the development of the company is not understood, which is a great obstacle to the improvement of the overall ability of the company and may easily lead to the emergence of corporate finance. Vulnerabilities cannot be resolved quickly and effectively when a company encounters a financial problem.

The development of financial management knowledge and lack of professional talents The development of financial management requires the active participation of all employees of the enterprise, which is closely related to the employees' own interests and is the top priority of enterprise development. But at present, most companies have not popularized the financial management knowledge of their employees, and many employees have a vague concept of financial management, which has caused certain obstacles to their financial management work. Under the new accounting system, various universities have changed the teaching model for cultivating financial management talents, but have not achieved the expected teaching results. Students have poor practical skills in accounting and financial management, do not understand enough, and graduated to work in corporate units. At that time, it was impossible to get started directly, and the employees who were originally qualified in the enterprise did not receive relevant training in the new accounting system. The previous traditional management knowledge and management experience could not be applied to the new financial management. After working, I cannot change the concept of accounting and financial management in the past ten years or lead new employees to participate in the work. This gives enterprises accounting and finance Management has brought many problems.

Formal financial budget system The financial budget includes the expected operating results, financial status, profit and expenditure of the enterprise. Many companies have not paid much attention to the operation of internal funds, which has led to the lack of a formal financial budget system. Some enterprises separate the financial department from other departments, which seriously affects the development of the enterprise. Today's financial management requires the joint participation of various departments of the enterprise, and the accounting and financial management work that is not combined with the entire enterprise is not rigorous. The imperfection of the financial budget system also easily slackens the work of financial staff, which leads to the occurrence of financial problems and easily brings adverse effects on the economy of the enterprise.

There are loopholes in the internal control of financial management. Due to economic development, the financial management model under the new accounting system has been widely used in enterprises, but there are still many loopholes in the internal control of financial management. No small safety hazard. In the current economic and social development, enterprises are constantly competing, the scope of enterprise development is gradually expanding, and economic accidents frequently occur in various economic projects. This is a loophole in the internal control of corporate financial management. Internal control regulations have been virtually useless in some cases, and good internal control has not been achieved when the financial management work was actually started. The imperfect internal control work has led to the failure of the financial management model to play its role in the enterprise, which has had a certain impact on the interests of the enterprise.

Informatization systems are not widely used. As most companies do not pay much attention to financial management, they focus on enterprise production, which leads to the backwardness of internal construction of enterprises, and the incomplete application of internal information systems in enterprises leads to the slow development of the overall enterprise and the quality of work. And work

efficiency cannot be effectively improved. But often the decision makers of the company are not aware of this problem, so the information system cannot be promoted. Even if some enterprises have the information system, but because of the neglect of financial management, there is no relevant training for the use of the information system of the financial management personnel of the enterprise. Making workers lack advanced information management concepts, leading to the company's financial management level can not be improved.

4. The Impact of the New Accounting System on Corporate Financial Management Models

The survey shows that in the era of the new accounting system, enterprises have continuously adjusted their financial management models in order to maximize economic benefits. In actual financial management work, they have formulated more detailed financial statements and data reports to compete in the market. Increasingly fierce today still maintain corporate vitality. The promulgation of the new accounting system has a certain impact on the financial management model while guiding the new direction of corporate financial management development.

First, the new accounting system affects the goals of corporate financial management. In traditional accounting theory, financial management takes the maximization of corporate profits as the main goal, and establishes a financial management model based on the economic benefits generated during the production and operation of the enterprise. With the continuous increase of the number of emerging enterprises in China, the new accounting system sets new standards for the goals of corporate financial management. The maximization of corporate value has become the focus of the entire financial management and meets the actual requirements of China's scientific development concept.

Second, the new accounting system affects the management of corporate financial risks. The new accounting system refines the conventional financial risk management, specifies the relevant content of asset impairment provisions, determines its loss under the condition of rising stock prices, thereby ensuring the stability of corporate financial management and strengthening corporate financial management. Prevention of risks. The new accounting system advocates the widespread use of fair value and promotes the internationalization of China's accounting system from the side. Enterprises use fair value in financial management work, without re-recognizing corporate benefits and losses, avoiding the occurrence of over-allocation of enterprises during the period, and reducing corporate financial management risks.

Finally, the new accounting system affects traditional corporate financial management models. With the progress of the society, the traditional financial management model of the enterprise has not been able to meet the development requirements of the enterprise. The establishment of a new accounting system has effectively promoted the innovation of the financial management model of the enterprise and promoted the company to further optimize the traditional financial management model. The financial management model under the new accounting system has distinctive features of strong operability, and plays an indispensable and important role in the management of fast-paced modern enterprises. The new accounting system inherits the advantages of the traditional accounting system, abandons its imperfections, and has a certain scientific guiding role for the current enterprise financial management model.

Conducive to improving the environment of corporate financial management. An important organizational department of a modern enterprise is the financial management department, which is responsible for the operation and management of the asset industry of the enterprise, which is conducive to the improvement of corporate efficiency and the rapid development of the industry, making the financial management of the enterprise more standardized, The financial risk of the enterprise is minimized. In addition, a standardized financial management system is conducive to the country's macro regulation and control, and it is conducive to the country's better adjustment of enterprise production, which helps to ensure the authenticity and accuracy of financial information of the enterprise. In short, the new accounting system is conducive to improving the environment for corporate financial management.

It is of great significance for the maintenance of public social interests. The management concept of the new accounting system is to protect the public property of the society and protect the public interests of the society. There is a close relationship between the new accounting system and tax law. The former is the basis of the latter. The country's fiscal revenue and development depend on taxation, and the state's taxation is used in the public welfare of the society. The state's welfare policy and the realization of public interests are closely related to taxation, and the new accounting system is It is the basis of taxation. Therefore, it is not difficult to analyze that the new accounting system is of great significance for the maintenance of public social interests. It is an important basis for enterprise development decisions. The new accounting system has a direct impact on the financial information of the enterprise. The new system not only has an important impact on the financial management environment of the enterprise, but also has an important effect on the management model and scheme of the enterprise. By analyzing the financial information of the enterprise, you can fully understand the company's operating conditions, financial conditions, capital conditions, and its development information. Only with the characteristics of correctness and timeliness of the company's financial information can the company's leaders make correct predictions of the company's development and provide correct decisions for the company's development.

5. Strategies of Perfecting Financial Management Mode under the New Accounting System

Improving the construction of financial management departments Under the new accounting system, in order to ensure that all financial management work can be carried out in an orderly manner and to effectively reduce the economic risks facing enterprises, the construction of financial management departments must be carried out. Strengthening and continuously optimizing the internal structure of the financial management department, so that enterprises can smoothly carry out various financial management work. Although most enterprises and units in China have separate financial management departments, the functions of the financial management department are relatively small, mainly because most of the enterprises and units in our country have insufficient performance and poor work efficiency. Therefore, according to this situation, the enterprise must optimize the operation mode of the financial management department according to the actual work needs, and ensure that by using the layered model, it is more conducive to the orderly development of various tasks. At the same time, enterprises need to expand the authority of the financial management department, ensure that management is penetrated in each department, and strictly follow the new accounting system to promote more standardization. Carry out various tasks in an orderly manner. In addition, the financial management department needs to perform its responsibilities fully, and must pay great attention to the flow of funds to ensure that the unknown flow of funds is effectively avoided, so as to promote the smooth development of various operations of the enterprise. Therefore, enterprises and units need to pay more and more attention to the construction of financial management departments to ensure that the potential and advantages of enterprises and units are fully utilized, so as to achieve stable and sustainable development of enterprises and units.

Realization of financial information management At this stage, with the continuous rapid development of science and technology in China, information technology is extremely important in the financial management of enterprises and units, and the realization of financial information management belongs to the development of enterprises and units. The inevitable trend. At the same time, it has been fully proved through relevant practices that the financial management information system will not only have a certain impact on the financial management level of enterprises and units, but also a certain impact on the adjustment of the account and statement structure in financial management. Therefore, under the new accounting system, enterprises need to attach great importance to the construction of financial management informatization to ensure the scientific application of various information technologies by combining the needs of actual work and the needs of enterprise development, so that enterprises can manage informationization. The platform is constructed, and financial information management is continuously strengthened, thereby greatly improving the work efficiency of financial management. And in financial management work,

enterprises and units can introduce advanced financial management information system software to ensure that by using the information system, various financial data can be collected, sorted, and analyzed, which can not only improve the accuracy of data processing. , Can also improve the efficiency of financial management.

6. Conclusion

In short, China's implementation of the new accounting system can improve China's socialist economic system and vigorously promote the development of China's market economy. Therefore, under the new accounting system, enterprises need to combine their own operating conditions and development needs. Appropriate financial management models are used to ensure that the level of financial management work is improved, thereby greatly improving the economic benefits of enterprises. At the same time, under the new accounting system, it will not only change the financial management environment of the enterprise, but also increase the public interest of the society, so as to adapt the development of the enterprise to the development of the social economy. Therefore, under the new accounting system, enterprises need to improve the construction of financial management departments, and need to strengthen the construction of financial management informatization to ensure that the level of financial management work is improved, so as to achieve the construction of a socialist economy and enterprise stability Sustainable development.

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