

The Organizational System of Business Management and the Functional Positioning of Each Level under Different Business Models

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Abstract: Business development in different business models has had a huge impact on traditional human resource management. In the era of knowledge economy, human resource management faces many new problems. Changing traditional human resource management concepts and promoting people-oriented management have become a key to the success of enterprises. The article is aimed at the shortage of talents in the business process under different business models and the irregularity of the organization management system. The management organization of different business models and the functional orientation of each level are compared and analyzed, and the management organization design optimization plan and talent allocation improvement measures are proposed.

1. Introduction

The advent of the era of e-commerce has brought a strong impact on the traditional human resource management of enterprises. It is mainly reflected in the impact of informatization on enterprise human resource management. With the rapid development of information technology, the ways, tools and tools of human resource management have also undergone rapid changes. With the advent of the era of e-commerce, computer and network technologies have been rapidly popularized and developed. The application and development of the Internet has changed the global economic model. The enterprise management model has been greatly impacted, and the sharing of information resources and the transcendence of time and space.[1]With the continuous advancement of technology and the acceleration of technological innovation, the competition of enterprises and the demand for talents of enterprises are more intense, human resources are receiving more and more attention, and the means and technology of human resource management are generally on a higher level. The enterprise with better economic efficiency or the internal organization of the enterprise has realized the network management of the computer, which makes the management and information exchange and sharing of human resources in different places more convenient. The communication means and software system of human resource management have also made great progress. From the use of different software processing for documents, statements and wages, to the use of human resources management systems to comprehensively arrange and coordinate the business, and to achieve distributed network management of human resources through the network and online recruitment on the Internet, especially human resource management software has been rapidly popularized.[2] The effective use of various softwares has reduced the complicated manual calculations and cumbersome statistics and queries of users to a certain extent, and improved the efficiency of management work. In the era of e-commerce, the development of information technology has made knowledge shared among managers and workers. The hierarchical structure of enterprise organization is no longer limited by the scope of management. The flat organizational structure is a compact and flexible new group organization established by reducing management levels, compressing functions, and cutting staff. A flat organizational structure is a dynamic organizational structure under a static framework. Its biggest feature is that the hierarchical organization and the dynamic planning group coexist. People with different knowledge are scattered in the complex enterprise organization form, condensing time and space, and accelerating the all-round operation of knowledge to improve the performance of the organization.

2. Comparison of e-commerce development model and management organization system

Management serves organizational goals and is dynamically adapted to the internal and external environment in which the organization is located. This era is a globalized economic era based on the knowledge economy. Unlike the traditional economy, the global economy is a global integrated economy based on the industrial chain. It is an economy that uses information services and e-commerce as the main means of exchange, and is to satisfy the individualization of customers. The economy of demand and increased customer experience is the economy of superior manufacturing technology application and the pursuit of environmentally friendly sustainable economy.[3] Taking the application of superior manufacturing technology as an example, in the face of increasingly fierce global competition, companies are adopting new production technologies to continuously improve product quality and increase production capacity. Integrated manufacturing based on computers has been widely used in the manufacturing field, and this has led to production models such as production and agile manufacturing. At the same time, the virtual social structure of the manufacturing platform's interaction and decentralization breaks the vertical production mode of traditional manufacturing, transforming many traditional manufacturing enterprises from product manufacturers to resource integrators; meanwhile, customers and enterprises Product design, production and supply and marketing systems are integrated into the same platform for effective interaction, thus achieving cooperation and mutual benefit. In this context, with the increase of organizational environmental uncertainty, corporate governance and investor protection and management responsibility, value appreciation has become the core goal of current enterprise management, and "value-based management accounting" has become a popular framework or mainstream. However, in the process of promoting the realization of organizational goals, management accounting is not omnipotent, all-encompassing, and borderless. [3]Only recognize the function of management accounting in the creation of enterprise value, and clearly define its positioning. In order to clarify the internal distinction between the disciplines and similar disciplines such as financial management, it is necessary to determine its proper management boundaries in practice, so as to play its due role in a more focused manner.

2.1 Organizational activities and management accounting objects

The organization activities of modern enterprises mainly include the following three aspects, namely: (1) financing activities; (2) investment activities; (3) business activities. (4)As shown in Figure 1, financing activities raise capital for companies to support their investment development, and shareholders and creditors provide capital to enterprises in the form of equity and creditor's rights. Investing activities put the financing book into specific projects to form corporate assets and various economic resources. Through the full use of organizational resources, business activities provide products and services to customers, create customer value and organizational value, return shareholders and creditors, and accumulate more resources for corporate reinvestment activities. It can be seen that financing and investment activities are the basis of corporate activities, while business activities are fundamental to the operation of enterprises. The above three activities are symbiotic and alternately operate in the organization to create organizational value.

Here, financing activities, investment activities and their management constitute the core content of financial management (especially in the financing areas such as financing pricing and capital structure arrangement, as well as investment areas such as investment decisions and capital budgets), and information on business activities, etc.[4] As the American Institute of Management Accountants has positioned: Management accounting is a profession that is deeply involved in management decisions, planning and performance management, providing financial reporting and control expertise, and helping managers develop and implement organizational strategies. It can be seen that management accounting pays attention to organizational operations and manages accounting information to participate in business decision-making, planning and organizational control.

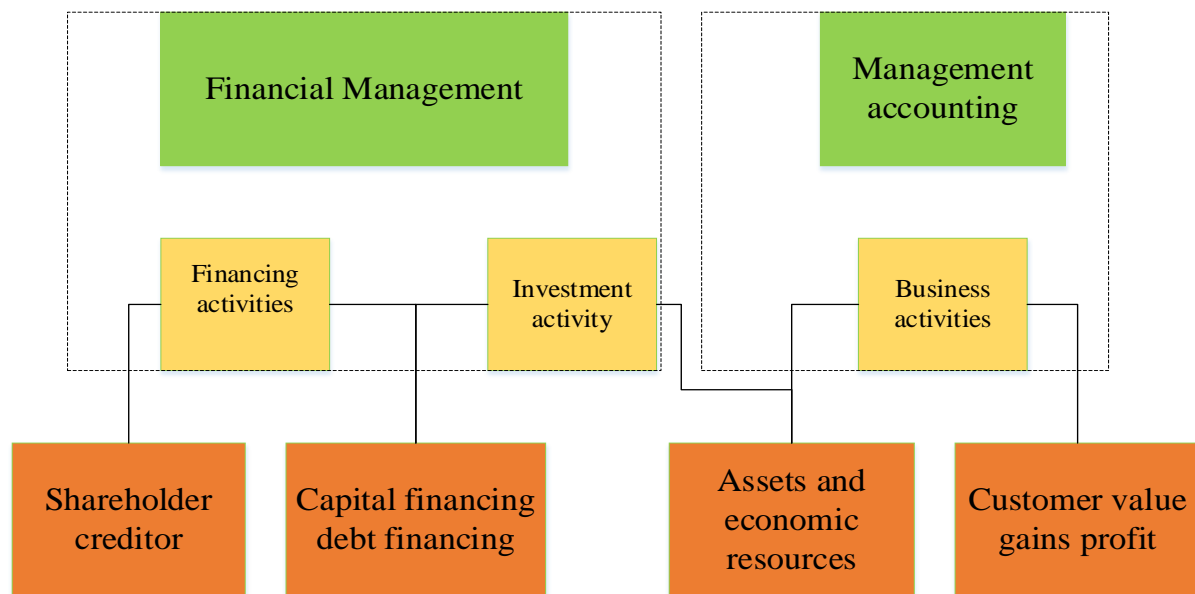


Figure 1 Modern enterprise organization activities: “Management area or boundary” of financial management and management accounting

2.2 Management of business activities

The ultimate goal of management is to improve organizational operations and create organizational value. The organization's business activities are a huge system, starting with market management and R&D and other customer management such as after-sales service as shown in Figure 2, which constitutes the value chain within the company. From the perspective of value creation, we can thus position management accounting in the following areas:

(1) As an information support system, it is a general, objective and transparent information platform for the analysis and decision-making of refined value drivers. On this platform, managers use relevant information to conduct detailed analysis and judgment on the key factors involved in business activities, company value creation process, and company profitability, in order to serve and optimize the company's operation and management decisions. It can be seen that as the management accounting of the information system, its direct function is to help the various levels of managers in the organization to identify and determine the value drivers.[6]

(2) As a management control system, it is a control system for action planning, refinement and management control of organizational operations based on value driver analysis. In the past, simply defining the management accounting function as the information that managers provide information is anachronistic in the modern business environment, at least not enough. In fact, since the development of management accounting, its functions have been greatly expanded and evolved into a series of specific “management actions” within the organization: it is based on the analysis of corporate strategy and value drivers, and is highly involved in the formulation of business plans and specific action plans. [6]Through the organizational decision-making process to determine and release the budget objectives, carry out the evaluation of the operational responsibility of each responsibility center around the organizational responsibility system, guide and correct the manager's behavior through performance evaluation and incentive mechanism, implement the responsibility objectives and realize the value added of the organization. [7]Obviously, in this process, the management accountant is not a bystander of the management control system, but the designer of various management control mechanisms, the direct participants of the management control activities, and even plays the role of leader in some control areas.

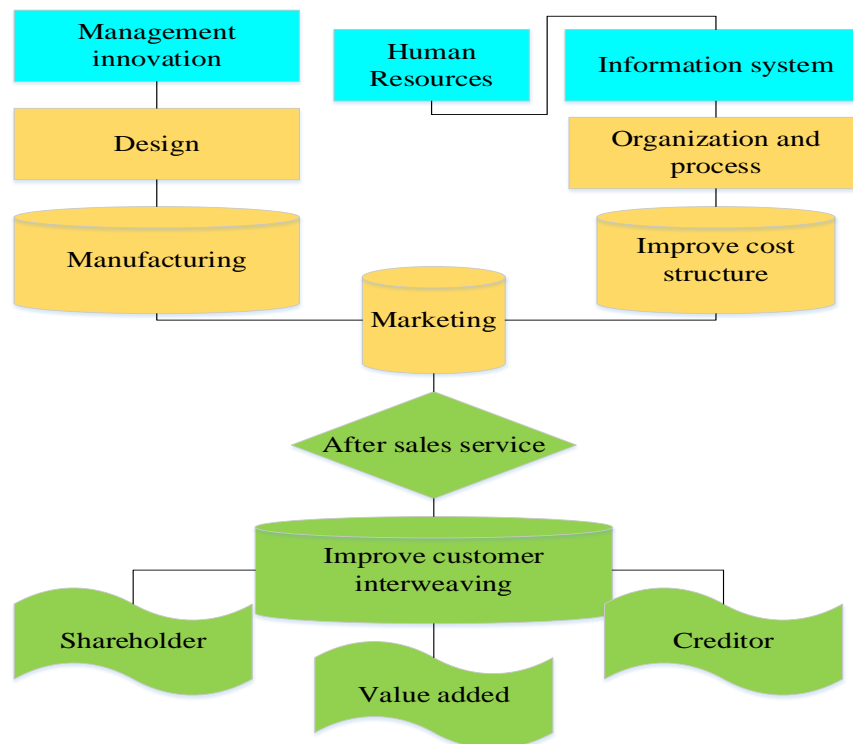


Figure 2 Business activities and management functions

From the above analysis, it is not difficult to find that focusing on business activities is the fulcrum of management accounting. From this, we can also summarize the core areas and contents of management accounting: (1) Measurement and management of product cost and product profitability; Resource, operation and activity cost management; (3) Marketing, customer cost and customer profitability measurement and management; (4) Process optimization based on value chain and strategic cost control; (5) Business plan and budget Management system; (6) Responsibility accounting and organizational performance evaluation; (7) Management incentive.[7]

3. Human resources management innovation

3.1 Establish a new people-oriented concept

The new humanistic management philosophy is people-oriented, people-centered, and truly people above everything else. Traditional human resource management equates people with means of production. Nowadays, people-oriented management philosophy must not only establish the concept that human resources are the first resource, but also pay attention to human nature as one aspect of talents, and attach importance to their emotional needs and development needs. Therefore, the current humanistic management is to first establish the dominant position of people in management, and then carry out all the work of management around the enthusiasm, initiative and innovation of mobilizing people, including coordinating interpersonal relationships, cultivating team spirit and paying attention to people themselves. The development needs to wait. Enterprises that establish a humanistic concept should regard human development as one of the goals of enterprise development.[5] It is necessary to jointly develop employee development and profit indicators as the development goals of the enterprise, organically combine the development of employees with the growth of organization, and turn the unit into a unit. In the enterprise, employees are regarded as customers, business services are personalized and diversified, to meet

the needs of different employees, to pay attention to the coordination and spiritual stimulation of interpersonal relationships, to make personnel management more humane, and the management method should be from imperative to incentive.

3.2 Innovation in the role of human resource management

The human resources management department is only a subsidiary department of the enterprise in the traditional sense. The personnel management cost is high and the value created is small, mainly administrative affairs. With the increasing role of people in the era of e-commerce, the transformation and innovation of the role of human resources management departments has become a necessity. The current strategic role has repositioned the human resources management department. The human resources management department must not only make personnel work more specific. Moreover, it is also necessary to assist frontline managers to play a leading and stimulating role, create value for the enterprise, and make the human resources management department itself a cost-effective department, playing a greater role in the value chain of the enterprise. The new role of the Human Resources Management Department is the strategic partnership of the various departments, mainly in the context of strategic planning and implementation of the forward thinking environment.

3.3 Innovation of management responsibilities

The functions of human resources management should be developed to meet the needs of increasing the competitiveness of enterprises. In order to meet the needs of global competition, companies should break the boundaries of regions and countries to recruit talents globally, and should make full use of information technology for online recruitment. An important task of human resources is to activate knowledge-based subordinates through internal activation, post activation, and power empowerment, and to achieve optimal talent allocation through internal human resource integration. In addition, personal potential is unlocked by shaping corporate culture and effective communication. Improve various incentive mechanisms, including compensation mechanisms, achievement mechanisms, and opportunities, and establish a management system that is guided by incentives. Change the traditional superior to subordinate single assessment system and implement a performance feedback method to help an organization member get feedback on his or her performance from all subjects with whom he or she has a relationship. This assessment should be linked to future performance improvement. The purpose and method of assessment should be innovative to adapt to the development of organizations and individuals.[6] Focusing on the development of employees, the development of employees is one of the goals of the enterprise, and employees are regarded as partners of enterprises, not just assets. Faced with the acceleration of knowledge aging, enterprises should expand employee training and implement lifelong education to meet the needs of modern society for knowledge renewal.

3.4 Technological innovation in human resource management

The development of information technology has made the application of computers become the trend of the times. Therefore, the human resources management department should also innovate in technology and apply modern scientific and technological knowledge. Only in this way can we adapt to the requirements of rapid changes in e-commerce and implement computerization of human resource management. Knowledge-based enterprises Human resources management Computerization is mainly concentrated in the following areas: the establishment of human resources pools; the computerization of wages and operations; the computerized management of employees' welfare; the long-term planning of employees; and the report of human resources operations. Therefore, the human resources management system should be fully utilized for the human resources management of enterprises, and the scientific management of human resources should be realized.

3.5 Innovation of human resources management tools

In order to prevent the loss of corporate information and technology brought about by the flow of

talents, the “administrative employment method” should be replaced by a “contractual employment method” managed by law. The contract defines the scope of knowledge owned by both employers and employees. Solve the problem that knowledge workers are difficult to supervise and legalize the ownership of capital.

4. Conclusion

With the continuous development of various business businesses, problems such as shortage of talents and irregular management organization system have become prominent. In order to rapidly develop various business businesses, it is necessary to establish a scientific and effective business management organization system with professional talents. In the new economic era, people-oriented management will be implemented to fully utilize the labor and creativity of each employee. This paper analyzes the status quo and hierarchical positioning of different model management organizations, and proposes management organization design schemes and talent allocation improvement measures. Our development of talents cannot be simply understood as training or introduction of knowledge and technology, but more Pay attention to the indoctrination of thinking methods, concepts, and values, including managers. The highest goal of achieving human management is the common development of people, organizations and the social economy, especially the overall development of people.

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