

The Influence of the Reform of the Camp on the Financial Management of Small and Medium-sized Enterprises and the Countermeasures

Zhijie Huang

Planning and Finance Department, China West Normal University, Nanchong, Sichuan 637009, China

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Abstract: The reform of the camp is an important tax policy of the state. To a certain extent, it has reduced the economic burden of enterprises and promoted the economic development of enterprises. At the same time, it also has a certain negative impact on the financial work of enterprises. This paper analyzes and discusses the impacts and countermeasures of the business reform on the financial management of SMEs, hoping to help the relevant personnel find some solutions to the financial and taxation problems.

1. Introduction

1.1. The concept of camp reform

The emergence of the concept of camp reform has an epochal significance. It is to change the previous business tax to VAT, thereby reducing the development burden of enterprises and ensuring the greening of tax policies. On a certain level, the policy of reforming the camp is to improve the development momentum of the company and ensure the vitality of the company. Due to the long-term restriction of business tax, enterprises are often repeatedly taxed, resulting in waste of corporate funds, increasing the burden of business operations, which is not conducive to the overall development of enterprises [1]. In order to cater to the world's development trend and accelerate the national economic construction, the policy of reforming the economy has played an important role in integration and regulation.

The reform of the camp has many advantages, especially in the aspect of taxation. It effectively avoids double taxation, promotes the economic development of enterprises, and promotes the healthy progress and development of society. In this tax environment, companies can fully realize their value. By transforming business concepts and accelerating economic transformation, we will improve our risk control capabilities and operational capabilities. On the other hand, the policy of reforming the camp is based on China's national conditions and meets the needs of enterprise development. It can digest the unfavorable factors brought about by the previous business tax, and can lay a new tax base, thus creating more necessary conditions for the enterprise to develop, and then promoting the supply-side structural reform [2].

1.2. The significance of the increase in the camp

The implementation of the policy of reforming the camp has ensured the market environment of the national economy and embodies the four major advantages. First, the camp reform has increased the taxation standards and reduced the economic burden of enterprises being repeatedly taxed. Generally speaking, the reform of the camp to achieve a fair tax model can ensure that all enterprises are in an equal position in the market competition, thus conducting healthy competition. On the other hand, the increase in the business can reduce the burden on enterprises, enabling enterprises to put more energy and financial resources into service innovation and product research and development, thus driving the economic development of society. Second, the reform of the camp can increase the market environment and accelerate the process of survival of the fittest. Some companies with strong profitability can use the reform of the camp to carry out internal reforms and promote the construction of all aspects of the enterprise. Some enterprises with weaker profitability can use the reform of the camp to increase their economic transformation and gain the

ability to survive and develop. Some enterprises with particularly poor profitability will be eliminated by the reform and increase policy, thus ensuring the market's quality and order. Third, the policy of reforming the camp can promote social progress and promote the transformation of the national economy. Compared with the primary industry and the secondary industry, the tertiary industry can more quickly experience the benefits brought by the reform of the camp. After the implementation of the policy of reforming the camp, the tertiary industry can use more funds to accelerate the development of the company, thereby enhancing its own competitiveness and development momentum. Fourth, the reform of the camp can provide a reference for the formulation of other tax policies. Its appearance marks that China's taxation system has matured and standardized the taxation development route.

2. The Impact of the Reform of the Camp on the Financial Management of SMEs

2.1. The reform of the battalion will affect the financial statements

With the implementation of the policy of reforming the camp, SMEs have undergone tremendous changes in financial management. The previous financial reporting methods have been unable to meet the actual needs of the development of enterprises after the reform of the camp. Based on this, SMEs have to start to re-form new financial statements. Usually, financial statements can reflect a business operation. After the implementation of the policy of reforming the business, the financial statements of enterprises will change greatly from cash flow to assets and liabilities, and then from assets and liabilities to operating profits, and will form a certain impact. These impacts are mainly reflected in the work of human resources-based enterprises and the integration of new and old statements within each enterprise. If all SMEs cannot formulate a financial work method suitable for their own development according to the policy of reforming the business, they will have problems with their tax payment system, thereby destroying their own economic operation mechanism and restricting their own economic development.

2.2. The reform of the battalion will affect the invoice management mechanism

Invoices are an important evidence of corporate income. For a company to achieve long-term and steady development, it must rely on a sound invoice management mechanism. SMEs need to broaden some income channels because of their weak economic strength and insufficient resources. However, after implementing the policy of reforming the camp, these SMEs have to regulate their income channels, thus reducing their profitability. With the continuous reform of the tax system, the role played by the invoices has become more and more important, and the SMEs have to increase the management of invoices. This has increased the economy of SMEs to a certain extent. burden. In order to ensure the quality of invoice custody and audit, SMEs have to hire some professionals and have to spend some extra economic expenses, which has a certain negative impact on the economic development of SMEs.

2.3. The reform of the battalion affects the internal financial management of the enterprise

From a macro perspective, the policy of reforming the camp will help improve the internal management capabilities of SMEs. For a long time, SMEs have been struggling to create more value in their actual operations due to their own human, material and financial resources. In the case of insufficient profits, the internal financial management of SMEs has not been effectively improved. Various financial problems emerge one after another, which is also an important reason why SMEs are difficult to stand on the market. With the implementation of the policy of the reform of the camp, SMEs have changed their development goals, and gradually tended to internal financial management from formulating market profit strategies. Under the leadership and requirements of the reform of the camp, SMEs have begun to improve their financial management systems. By establishing an institutional system suitable for its own development, we will continuously optimize internal resources and continuously improve the overall quality of financial personnel, thus providing more developmental strength for SMEs.

2.4. The reform of the camp will increase the impact of tax calculation

There have been many problems with the tax calculation model of enterprises. Before the implementation of the reform policy, enterprises rely on the current tax calculation method, it is difficult to achieve effective financial management and control. In order to solve these difficult problems, companies have to hire some professional financial personnel. These professional financial personnel have a large workload, high difficulty in work, and high salary requirements, which inevitably increases the operating costs of the enterprise. In particular, small and medium-sized enterprises that lack capital and technology are constrained by these cost factors, making it difficult to achieve efficient management and control of financial management. After the implementation of the policy of reforming the camp, the difficulty factor for calculating the tax amount is reduced, and the method is also simplified. This reduces the calculation pressure for SMEs. By giving accurate tax calculations, SMEs can strengthen their internal management and control in a targeted manner, thereby improving their operational capabilities.

2.5. Changes in the reform of the battalion affect the internal mechanism of the enterprise

The reform of the camp will help improve the ability of the internal mechanism of the enterprise. Before the implementation of the reform policy, some SMEs have difficulty finding a place in the market competition. Because its internal mechanism is not sound enough, financial work is inefficient, when economic problems arise, it is difficult to deal with it in a timely and effective manner, and take corresponding remedial measures, which has laid a deadly hidden danger for the development of SMEs. After the implementation of the policy of reforming the camp, SMEs have been supported by national policies and will soon be able to wake up from the sleeping market position. They actively optimize the internal financial mechanism, continuously improve their financial work capabilities, continuously improve the efficiency of financial work, and comprehensively promote their core competitiveness through the use of various resources that can be utilized. Based on taxation and development, the two-way balance between tax burden and profitability has been achieved.

3. How to Adapt the Financial Management of SMEs to the Reform of the Camp

3.1. The government has improved the relevant fiscal and taxation system, so that fiscal and taxation work can be based on

The implementation of the policy of reforming the battalion is not a one-step process. It requires more policy support from the government. Under the adjustment of the market economy, the government must seize the opportunity, seize the economic life gate of enterprise development, and improve the specific matters and details of the camp reform by combining the actual situation. By giving sufficient research to relevant systems, we will continue to implement supporting policies to ensure the accurate implementation of the policy of reforming the business. The development of SMEs is related to the health of the national economy. In order to make SMEs more competitive in the market, the government should ensure the steady development of SMEs by giving policy and financial support in the context of the reform of the camp.

In terms of policy support, the government should grasp the support direction and support scale. For enterprises that meet the qualifications and meet the requirements, they will give certain policy support and fully mobilize the development enthusiasm and economic vitality of these enterprises. For those enterprises that do not meet the qualifications and do not meet the requirements, they will not give policy support, so that these enterprises can withdraw from the market on their own, thus ensuring a benign order in the market and safeguarding the green environment of the market. Through the corresponding policy support, we will vigorously promote the development of the tertiary industry, improve the internal management capabilities of the enterprise, and comprehensively promote China's economic transformation. In terms of financial support, the government should minimize the impact of the reform of the SMEs on these enterprises. Through the support of key projects, the negative effects of the reform and reform will be reduced to the

maximum extent, so as to ensure the sustainable development of SMEs.

3.2. Enterprises should strengthen internal management and establish corresponding control systems

Under the trend of increasing camps, SMEs should grasp the opportunities given by the times. By strengthening internal financial management, we will continue to build a corresponding control system in order to break through the market and exert a higher quality competitiveness. First of all, SMEs should start to deal with financial activities and ensure that each financial leader and financial staff can accurately complete their work according to the corresponding rules and regulations. Second, increase internal economic regulation and control, and improve the quality of supervision and audit. Through the formulation of corresponding institutional policies, the phenomenon of tax evasion and tax evasion will be severely cracked to avoid unnecessary economic losses for the state and enterprises. Thirdly, relying on the policy of reforming the camp, we will comprehensively optimize the internal financial management of the company. Through the improvement of the taxation work system, the financial personnel's business capabilities will be continuously improved, and the phenomenon of asset loss and asset loss will be avoided. Finally, SMEs should increase the control of each link, continuously improve and improve working methods, achieve comprehensive supervision of various departments and positions, and rely on accurate tax calculations to make financial work more precise and transparent.

3.3. Enterprises should improve the invoice management system and deepen the reform of tax accounting

From the perspective of the state, the invoice is a valid certificate for the state to collect taxes and fees, and it is also an important guarantee for the state's fiscal revenue. From the perspective of enterprises, invoices are the fundamental means and means of enterprise income, and also an important basis for researching enterprise development. At this stage, there are certain problems in the invoice management system of SMEs, which is likely to cause the lack of stamina and insufficient strength of SMEs. In order to improve the profitability of SMEs, the government must strictly review the invoice work of SMEs. On the other hand, SMEs must improve the invoice management mechanism. By investing considerable manpower and special material resources, the authenticity and reliability of the invoice and the efficiency of the invoice management are guaranteed. By promoting the importance of invoice management, each invoice manager can fulfill the mission given by the company in a responsible manner.

3.4. Improve the skill level of financial personnel and improve the financial ability of enterprises

Improving the skill level of financial personnel is very important for SMEs. The fundamental reason for the slow development of SMEs and poor economic returns is the weak financial management capacity. In order to improve their financial capabilities, SMEs must pay attention to the introduction of financial talents and improve the skills of financial personnel. First of all, SMEs should continue to expand the channels for introducing financial talents in response to market development needs. Part of the funds will be used to build a team of financial talents by relying on the benefits brought about by the reform of the camp. By raising the level of compensation, we will continue to attract financial talents with high comprehensive quality and high business ability, so as to consolidate knowledge for the development of enterprises. Second, SMEs should be based on internal development and continuously improve the skills of financial personnel. Teach financial staff to teach financial skills by hiring a full-time finance professor. By building a financial skills exchange classroom, financial personnel are encouraged to learn from each other and improve their financial capabilities. Finally, SMEs should actively prepare for skills and ideological training. By giving the financial personnel precise training at all stages, the professional skills of the financial personnel are continuously improved to ensure the healthy development of the company.

3.5. Enterprises should adhere to the financial development route of “going out and introducing”

It is very necessary to adhere to the financial development route of “going out and introducing”. Due to their weak economic strength and lack of corresponding financial work experience, small and medium-sized enterprises can only introduce more high-quality financial work methods by adhering to the financial development route of “going out and introducing”, thus realizing taxation, finance and many other aspects. Balanced development. First of all, SMEs should learn the financial reporting methods of large enterprises, the management methods of invoices, and the working procedures of tax payment and taxation, in order to avoid the situation of work confusion in actual work. Secondly, SMEs should strictly follow their own financial management methods in accordance with the financial management methods of large enterprises, and ensure the clarity of the tax accounting system, thus providing more basis for formulating economic development decisions. Finally, fully study and grasp the connotation of the policy of reforming the economy, and adopt corresponding measures to fully enhance its comprehensive strength and strive to obtain more economic benefits in the fierce market competition.

4. Conclusion

In short, the policy of reforming the economy is an inevitable trend of China's economic development, and it is also an effective means for China to accelerate economic transformation and promote economic construction. In order to improve economic efficiency, SMEs must keep pace with the times and continuously deepen internal tax reforms to ensure the healthy and sustainable development of SMEs.

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