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Abstract: Under the development of economy, the scale of development of modern enterprises continues to grow, and the internal management mechanism of enterprises is also constantly improved. Financial management can be said to be an important part of the internal management mechanism of an enterprise, and it has an important influence on the development of an enterprise's production and operation activities. Therefore, in order to do a good job in the financial management of the enterprise and improve the economic efficiency of the enterprise, it is necessary to pay attention to the role and play of the enterprise's financial accounting, and promote the financial accounting to be carried out in a standardized and orderly manner. Therefore, this article takes the impact of financial accounting on enterprises as an entry point. It first briefly outlines the relevant concepts of financial accounting, analyzes the impact of financial accounting on the economic benefits of enterprises, and introduces the important role of financial accounting to improve economic benefits.

1. Introduction

Manufacturing is the main pillar of the national economy, but my country is still only a manufacturing country, not a manufacturing power. Therefore, my country has proposed that the manufacturing industry should cut production capacity, the economic structure should be optimized and upgraded, and “Made in China 2025” was proposed. However, the environment faced by my country's manufacturing industry is complex, and the increase in environmental uncertainty requires enterprises to have a certain degree of flexibility, and this flexibility is what we call financial flexibility in financial management. Financial performance is the most direct form of financial flexibility performance. Studying the mechanism of financial flexibility's impact on financial performance will help managers formulate reasonable financial strategies and promote the innovation and upgrading of manufacturing enterprises. With the development of the market economy, the trend of economic globalization has been further strengthened, and the market environment facing the production and operation of enterprises has become more complicated. In order to further improve the economic benefits of the enterprise, it is necessary to improve the internal mechanism of the enterprise and improve the means of management. Among them, as far as the financial accounting work is concerned, it is necessary to carry out relevant work in strict accordance with the requirements of the regulations.

2. Related Concepts of Financial Accounting

In general, the so-called financial accounting refers to the comprehensive accounting and supervision of the part of the fund movement that the enterprise has completed, and provides the debtors, investors and relevant government departments with economic interests with the enterprise to provide a reflection of the company’s operation. Economic management activities carried out under the goal of financial information such as financial information. In general, financial management is an important part of modern enterprise management, and financial accounting is also an essential basic work for enterprises. The smooth development of financial accounting work requires the use of computer technology and related accounting software to improve the efficiency of financial accounting work, ensure the authenticity and effectiveness of financial information,
provide a scientific decision-making basis for the company's business strategy, and require active participation in the production and operation decision-making of an enterprise, the operation risk of the enterprise is reduced to improve the economic benefit of the enterprise.

Financial accounting, management accounting, and cost accounting are interrelated and have their own differences. From the perspective of financial accounting concepts and their functions, they have their own distinctive characteristics. There is no doubt that financial accounting is authentic and verifiable. Financial accounting is mainly to provide some financial information and related economic information that reflect the business status of the company, and clearly reflect the interest relationship between the company and other external participants such as bondholders, and are concerned by relevant stakeholders. The basis for their judgment on the company's operating conditions is usually based on the accounting report, so the financial accounting must be true and effective. The accounting department needs to provide relevant financial information, indicating that the provider and user of the company's financial information are separated from each other. In order to ensure the authenticity of financial information and increase the user's dependence on it, it is necessary to strictly regulate and supervise the formation of corporate economic information to promote work in accordance with relevant accounting laws and regulations. Therefore, financial accounting is also verifiable.


The development of enterprise financial accounting needs to select the measurement attributes suitable for the enterprise to integrate and study the basic economic data generated in the production and operation process of the enterprise, thereby providing an important basis for the enterprise's decision-making on the one hand, and making the enterprise of financial personnel can grasp the relevant data and information more comprehensively, and feed back to the production and operation process, relevant cost management work, thereby improving the economic benefits of the enterprise. In addition, when the company's financial personnel carry out enterprise accounting and measurement work, they need to carry out key research and analysis of the shortcomings in the business in accordance with the actual business situation of the enterprise, find suitable solutions, and improve the market competitiveness and market adaptation of the enterprise. It is more able to adapt to the complex and changing market environment, which is conducive to reducing the risk of enterprise survival and improving economic efficiency. The development of an enterprise's production and operation activities needs to be integrated with the actual status of the enterprise's accounting and measurement work to conduct integrated research on relevant economic data generated in the production and operation, improve the enterprise's informatization degree, and improve the efficiency of financial accounting. To increase the economic profit of an enterprise, it is also necessary to analyze and study the characteristics and methods of the enterprise to obtain economic benefits, so that the enterprise can increase its influence by judging the economic benefits, thereby promoting the enterprise to achieve its own business goals as soon as possible.

In the development of the market economy, the production and operation of enterprises face a complex environment, the market is fiercely competitive, and an orderly market environment has not yet been established. Therefore, for enterprises, in order to achieve the smooth development of enterprises and improve their core competitiveness and economic benefits, they need to do a good job of cost control. An important expenditure in the production and operation of an enterprise is cost. By strengthening the control of costs, such as material procurement, it can help increase the economic benefits of the enterprise. At the same time, in the continuous development and progress of society, more and more research theories of cost management and control, coupled with the innovation of business management concepts, many enterprise managers attach great importance to cost control and management of enterprises. For enterprise managers, to improve the efficiency of cost control, they need to be familiar with various economic data generated in the production and operation of the enterprise, and carefully analyze this to find out the relationship between related cost control. Adjust the operation and management system of an enterprise, study the important factors that affect the cost of an enterprise under the premise of complying with the relevant
requirements of the enterprise's financial accounting, and use this to improve the means and
methods of cost management and improve the quality and level of cost management.

4. Improve the Effectiveness of Financial Accounting in Enterprise Development

Enterprises should strengthen the standardization of internal accounting positions, strengthen the
training of accounting personnel, strengthen the positive role of enterprise financial management in
the development of enterprises, and improve the economic benefits of enterprises. First of all,
enterprises must clarify the important role of financial management in the development of the
enterprise, change the traditional financial management ideas, introduce modern financial
management methods into the company's financial accounting work, and improve the
modernization of the enterprise. At the same time, give full play to the accounting supervision
function, establish and improve the financial supervision mechanism, and strengthen the
authenticity and effectiveness of the company's financial data.

Details determine success or failure, and improve the details to improve the quality of financial
accounting work. In view of the importance of accounting work, modern enterprise financial
management departments should focus on improving economic efficiency. First of all, strengthen
the improvement of the accounting management system and update the accounting methods with
the times. Secondly, combining the development goals of accounting with the development
direction of the enterprise to achieve unity and consistency can prevent “detours”. Accounting is the
result of improving the economic efficiency of enterprises. The traditional information provision
function does not really reflect the function of accounting. In the development of modern enterprise
financial accounting, the enterprise should establish the management function of financial
management, strengthen the financial management of the multi-enterprise financial personnel, and
promote economic efficiency as the development goal of the enterprise, focusing on accounting
management and focusing on accounting management. The full play of financial management
functions to promote the economic benefits of enterprises.

During the operation of an enterprise, for the purpose of improving economic benefits, it is
necessary to analyze and study the factors that affect the economic benefits of the enterprise and
related management mechanisms. Therefore, when carrying out the financial accounting work of
the enterprise, in order to do a good analysis and management of the factors that affect economic
benefits, you can do a good job of recording and managing various fund data in the process of
corporate profitability, and continuously expand the business of the enterprise range. In addition, in
order to further improve the economic profit of the enterprise, it is necessary to do a good job in
related management. This requires financial personnel to strictly follow the standard methods and
follow the accounting procedures when carrying out financial accounting work, and integrate and
summarize the relevant revenue data to ensure the authenticity of the company’s financial data,
which is conducive to doing a good job Risk avoidance work to improve the economic benefits of
the enterprise.

First of all, the financial management guaranteed by financial accounting provides the basis for
enterprise decision-making. In the process of continuous improvement of operations and increase of
profits, enterprises will continuously reduce cost consumption, scientifically calculate the specific
economic distribution of enterprises, and provide reliable development directions for enterprises.
data support. In addition, the financial management of enterprises at this stage mainly includes the
processing of financial relationships and the organization of financial activities. The return on
investment of any enterprise can be measured by the amount of net cash investment. The so-called
net capital investment is the investment made to support corporate decision-making. Secondly,
SMEs are more reliant on financial accounting in terms of financial management. Proper use of
financial accounting is the main basis for improving their economic returns. During the
development of small and medium-sized enterprises, financial problems are emerging one after
another. Financial accounting is the key to good finance. The main function of financial accounting
in small and medium-sized enterprises is accounting, and the results of the accounting directly
reflect the quality of the enterprise's operations, and also provide an important reference value for
the future development of small and medium-sized enterprises. Finally, corporate financial accounting dominates the control of corporate costs, and controlling corporate costs is precisely the key to improving corporate economic efficiency. The production cost of the product comes from all aspects of the enterprise's production process, including product design cost, product raw material cost, labor cost, machine loss, etc. We can easily ignore some factors in the process of controlling costs. Financial accounting is the leader in managing and controlling product costs. Cost control is the way for each enterprise to improve its economic benefits, and the financial management done by financial accounting is the main means of cost control. Similarly, SMEs are often underfunded, and product costs need to be strictly controlled during the production process. The core method for SMEs to control costs is to rely on the correct financial budget of financial accounting, and try to make full use of funds.

5. Conclusion

Under the new situation of the development of the socialist market economy, facing the severe market environment, if enterprises want to realize their own survival and development, and improve economic efficiency, they need to do a good job of financial accounting and related costs, and realize cost control to improve financial management. Quality and level. At the same time, the financial accounting work has an important role in the survival and development of the enterprise, which raises the requirements of the enterprise's financial accounting work. Financial personnel need to upgrade professional qualities, continuously expand their talents, and clarify their own sense of responsibility and professional ethics. In carrying out financial and accounting work, it is necessary to meet regulatory requirements, so as to enhance the economic benefits of the enterprise.

References