

## Research on Enterprise Management Accounting

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**Abstract:** With the rapid development of China's national economy, the deepening of economic system reform, and the application and innovation of economic management theory have had a major and far-reaching impact on management accounting. So far, China has not yet been able to form a scientific system of management accounting research system, but with the constant changes in the environment, it is necessary to put forward new and higher requirements for management accounting to meet the needs of social and economic development. This paper aims to systematically analyze the development status of management accounting, and find out the practical problems existing in the application of management accounting in China from the development status, find problems, analyze problems, think about problems, and judge the future development trend of management accounting to propose relevant countermeasures.

### 1. Introduction

As an emerging accounting development model, management accounting has been valued by more and more countries. Management accounting originated in the 20th century and emerged in the 21st century. It is adapted to the development of the times and better to provide services for enterprises. Being promoted. The main application of management accounting is to strengthen the effective financial protection of the business activities of the enterprise, taking the capital dynamics of the enterprise as the research object, and vigorously promoting the enterprise to improve operational efficiency and provide a strong guarantee for economic growth. The author first combines a large amount of literature data, observes and thinks about the current development status of management accounting, and analyzes the conclusions from the status quo, and demonstrates the future development trend of management accounting.

### 2. Current Status of Management Accounting Development in China

In recent years, with the leap-forward development of China's economic level, in order to better adapt to the market economy operating mode, China's enterprise management level has also been rising. People began to realize the importance of scientific management of enterprises. At the same time, the management concept of management accounting has gradually become familiar with people, and it has put forward new and higher requirements for its development. Management accounting is to analyze and research the relevant financial information of the enterprise through a series of scientific methods, scientifically manage and strictly control all economic management activities of the design enterprise, and provide their own opinions and suggestions for the relevant business decisions made by the senior management. A high-quality management tool to maintain corporate value and improve business efficiency and benefits. China's current accounting field is still dominated by financial accounting. The development of management accounting is relatively backward, and it has encountered many flaws in the process of development [1].

The concept of management accounting is based on some limited economic environment. Some of the theoretical viewpoints and practical assumptions can not be realized in the current changing economic environment and it is almost impossible to apply these management concepts to solve the problems encountered by enterprises in practice. The problem of managing economic activities. The current social and economic market is constantly deepening and innovating, but there is no further research in the field of management accounting, and there is no substantive progress. It is separate

from the development of the times, and there are some places for contemporary corporate management concepts. Can not be applied to the development of modern enterprises, the concept seems a little backward.

Due to China's own special market economy system and economic operation mode, China's socialist market economic system is still gradually deepening. China's current corporate economic management is still mainly under the control of the government, lacking independent innovation, and the degree of use of foreign management accounting models is obviously different. However, because management accounting is still in its infancy in China, it has not formed a large scope and system scale. Everything is still being explored and practiced. Many cash management accounting concepts have not been applied [2].

At present, whether it is at home or abroad, developed countries or underdeveloped countries, when applying management accounting, they pay too much attention to its research in practical applications, while ignoring its basic basic theoretical knowledge and paying too much attention to solving problems. The application of the method ignores the role of its main spiritual aspect. However, the theoretical theory of management accounting as a basic concept is often combined as a theory that can control the overall situation and understand theoretical knowledge through systematic analysis. The two are indispensable. At present, the application of management accounting in China is still lagging behind compared with foreign countries. Chinese enterprises have copied a large number of foreign management models, lacked systematic summary of their own enterprise management, and cannot form a scientific and comprehensive research model of management accounting system. It hinders the development and progress of the future management accounting model.

### **3. The path of management accounting for future development trends**

The purpose of establishing a specialized research institute for management accounting is to strengthen the exchanges and discussions between the academic fields of management accounting, and to summarize the management accounting system model that is most suitable for the development of the times and the development of enterprises in the running-in and thought-out. At the same time, the author believes that in addition to the exchange of experts and scholars within the country, it should also learn from the management concepts of developed and advanced foreign countries through some organizations of foreign developed countries, and communicate with experts in the field to comprehensively improve the development of China's own management accounting theory [3]. In addition, management accounting in China's application practice can not be separated from the actual situation of the state and enterprise development itself, we must keep pace with the times, actively apply theory and practice to each other, learn from each other, and finally find a set of scientific and effective management accounting theory. System, and apply this result to the development and operation of the enterprise.

The setting of accounting disciplines in colleges and universities in China is mostly in the direction of financial accounting, and there are few involved in the direction of management accounting. Therefore, in order to strengthen the attention of the state and enterprises to the management accounting discipline in the future, we call for setting up management accounting disciplines in major universities in China, and writing learning materials suitable for management accounting subject education. Major economic institutions also regard management accounting as the main research. Opened and cultivated with the development of disciplines. Strengthen the emphasis of college leaders, teachers and students on this subject. At the same time, it is possible to open a corresponding elective course in management accounting, so that other non-accounting students can also understand the subject of management accounting, so that everyone realizes that management accounting is a very important subject. The development of the future society will inevitably play a role in promotion and decision-making, so that society and enterprises will gradually take a fancy to the value created by management accounting in enterprise applications and apply management accounting to enterprise development practice.

The quality of enterprise managers determines the degree of practice of management accounting

in the actual application of enterprises. Therefore, it is necessary to improve the quality of enterprise managers and make them aware of the advantages and functions of management accounting. Therefore, it is proposed to strengthen the training of enterprise managers in management and finance, and comprehensively improve the scientific and cultural qualities of enterprise managers. When necessary, the subject of management accounting can be assessed as one of the basic conditions for training enterprise managers. In addition to corporate managers, their financial accountants are also part of the practice of management accounting. For accountants who do not understand management accounting theory, companies should spend time and energy on them to provide additional training and education to improve their own. The level of professional knowledge and business skills make a favorable foundation for the implementation of enterprise management accounting applications from top to bottom [4].

#### **4. China's situation in management accounting research**

The economic system in the context of transformation. China's economic system reform has undergone a reform from a micro-management mechanism (from the end of 1978 to October 1984), decentralizing power to state-owned enterprises, reforming the resource allocation system, and beginning to attach importance to market system construction (from October 1984 to the end of 1991). To clarify the goal of socialist market economic reform (since 1992), transform the business operation mechanism and build the micro-foundation of the socialist market economy (Zhang Huiming, 1998; Hu Yuming et al., 2008). Chinese enterprises are in a period of special economic transformation. From the highly concentrated planned economic system to the individual production, the independent operation, the self-financing enterprise, the imbalance and diversification of development, and the highly adaptive management accounting theory And practice. In addition, economic globalization and networking are changing the way of business management and resource allocation, which has led to the transformation of the economy and management model and the radical transformation of the management organization structure. The traditional management accounting organization system has been unable to adapt to enterprise development and management. The need to explore a new type of strategy, business model and organizational management is an urgent problem to be solved in management accounting research theory and practice research.

The ethical characteristics of Confucian traditional culture. Chinese traditional cultural elements such as relations, paternalistic leadership, the doctrine of the mean, humanized management, people-oriented, morality first, man-made, and Chinese-style management are deeply rooted in China. China has always used the customary practices and moral constraints supported by traditional Confucian ethics to regulate the harmony and stability of the operation of the state's social order. The lack of the spirit of the legal system and the proliferation of the rule of human governance have led to the softening of the system. Today, the trend of globalization has made enterprises face more complex. The changing economic environment and the impact of worldwide culture. According to Xu Shuying (2011), the results of the "Chinese Management" academic research published in the first-class international management journals since China's reform and opening up to the past 30 years have revealed that the published research results have not revealed any unique Chinese management practices or the management model, but confirms the fact that the homogenization trend of global management [5]. Under such circumstances, the study of China's management accounting issues should not only fully consider the influence of Chinese traditional culture, but also consider the impact of foreign culture.

A diverse social environment in change. With the opening of the post-crisis era, the global economic situation is complex, the competitive environment is more intense, information technology is changing with each passing day, and business models are constantly innovating. This series of uncertain factors has a tremendous impact on the survival and development of enterprises. The emergence of big data, the era of the cloud, the rise of Internet finance, the acceleration of the ageing of the population, the impact of the new scientific revolution, and the change of the management model have made the operation and management of Chinese enterprises face new

opportunities and challenges, vigorously develop management accounting, and promote enterprises. Value creation, transformation and upgrading are very necessary.

## 5. Conclusion

Management accounting will have broader development prospects under the vigorous promotion and extensive publicity of social, government and other profitable enterprises and scientific research fields. Current enterprises and some profitable institutions should actively promote the implementation of management accounting in enterprises and units. Many enterprises do not have scientific system management methods in some economic activities management, and the organizational mechanism is still not perfect, which is also management accounting. The implementation of ideas provides a path to development and innovation. In any case, in the future active exploration and practice, we must firmly uphold the innovative concept of management accounting, follow the law of enterprise development, scientifically and reasonably combine the actual work situation of enterprises, and make full use of the advantages of management accounting in enterprises. Status, promote the development of enterprises, and provide specific practical experience on the road of studying the management accounting system in the future.

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