

Research on the Synchronization of Effective Fusion and Coordination between Financial Accounting and Management Accounting Based on the Integration of Industry, Education and Research

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Abstract: With the development of economy, many things in society tend to be integrated, towards the integration of identity. In the field of accounting work, management and finance are generally two areas of work, which are two different areas of accounting work. However, in this situation of integration, the boundaries of financial accounting and management accounting are becoming more and more blurred. The integration of financial accounting and management accounting is the inevitable result of the economic development and the progress of accounting work. The integration of the two makes the accounting work truly control, more forward-looking and timely, and provides more query functions, allowing managers to find out the various information they want to know according to their needs. Master the real situation of the enterprise, and thus promote the development of the enterprise. This paper will explore the effective integration and coordination of financial accounting and management accounting based on the integration of industry, university and research, and discuss the possibility and necessity of financial accounting and management accounting to promote the long-term development of enterprises.

1. Introduction

In this era of knowledge explosion, enterprises are increasingly demanding the work of accounting. This improvement is not only reflected in the relevance of information, but also has high requirements for the flexibility of accounting work. Internationally, there is a comprehensive requirement for accounting work, that is, the accounting requirements for comprehensive skills, and more attention to the non-financial types of data for the company's expectations [1]. How to reasonably solve the problem of comprehensive requirements for accounting work, how to integrate two different branches in the accounting work field reasonably, it is necessary to conduct in-depth discussion on the integration of management accounting and financial accounting. The intersection of financial and management work in information separation and all aspects of work, that is, commonality [2]. This makes the dividing line between management accounting and financial accounting more and more blurred, so that the two branches naturally merge. The analysis objects of financial accounting and management accounting have the same identity, which is reflected in the material mobilization of enterprises [3]. The consistency of the analysis objects reflected by the two is the technical basis for the integration of the two fields. In the traditional accounting work, management and finance have always been closely linked. They complement each other in the field of work, infiltrate each other in the content of work and complement each other in the result of work. The integration of the two is an inevitable result [4]. In the management of enterprises, mutual learning and mutual application of the two can maximize the accounting results with the least manpower and material resources, save enterprise costs and improve work efficiency [5].

From the perspective of education, the integration of industry, education and research is a mode of talent training, which mainly refers to an educational form of applied research carried out by universities, industries and scientific research institutes, so as to cultivate students into high-quality talents with good professional quality, strong practical ability and employment competitiveness [6]. From the perspective of enterprises, the integration of industry, education and research is a mode of

applying theoretical knowledge to practice. Production is production, using existing knowledge to produce various products; learning is learning, learning related theoretical knowledge; research is research, combining theory and practice to study new knowledge, update the knowledge system [7]. Producing and leaving school and research, research and innovation, need to rely on learning and production, the three are interdependent and mutually reinforcing [8]. The data generated by management accounting is very sensitive to changes in production costs and efficiency, and has a special guiding role [9]. Although universities or scientific research institutions have mastered the basic theoretical system of management accounting, they only pay attention to upstream research and development or basic research, and have not been applied [10]. Through the cooperation between schools and enterprises, universities or scientific research institutions can tailor the implementation plan of management accounting system for enterprises. By applying the management accounting system to practice, enterprises can not only improve the management ability and management level of enterprises, but also provide practice for colleges and universities. Experience, so school-enterprise cooperation is benign and complementary, and the integration of industry, university and research can promote the application of management accounting system [11].

2. Materials and Methods

Although financial accounting and management accounting have their own functions, but in essence, they complement each other, influence each other and promote each other. They are all part of the accounting system. Only the integration of financial accounting and management accounting can achieve better integration and complementarity in work. Financial accounting service object is mainly some organizations and individuals with economic relations outside the enterprise. The management accounting service object is mainly the enterprise internal management and the decision maker. The service objects of the two are slightly intersected, and the combination of the two can cover all the objects that are economically related to the enterprise. The purpose of their services is to ensure the effectiveness and rationality of enterprise management decisions, improve the transparency of enterprise information, regulate enterprise behavior, improve the economic benefits of enterprises, and promote the sustainable development of enterprises. Therefore, their integration direction is determined by their own characteristics. The integration of financial accounting and management accounting will form a management accounting system, which integrates comprehensive accounting, including pre-prediction and decision-making, in-process control, post-analysis and evaluation, with overall management. Whether it is financial accounting or management accounting, the purpose of the work is to make reasonable arrangements for the economic basis of enterprise production and operation, and the object is to face the operation and production activities. Moreover, they all provide processed accounting information for the users of accounting information.

Industry-university-research integration can meet the needs of enterprises for accounting management theory and accounting technology. When enterprises use management accounting to manage their companies, the biggest problem is that they cannot apply the theoretical knowledge of management accounting to practice. The research objects of financial accounting and management accounting are both the production and operation activities of enterprises, and both process and provide related users of accounting information of enterprises. The main source of accounting information is accounting documents, which are not only the main work results of financial accounting, but also the basic information resources used by management accounting. Under the environment of modern market economy, the management consciousness of enterprises is gradually strengthened, and various activities are carried out around optimizing the management activities of enterprises and improving the economic benefits of enterprises. Industry-university-research integration can promote the application of management accounting system through cooperation, discussion and practice under the guidance of theoretical knowledge, and help enterprises to improve the efficiency and effect of management, so as to reduce costs and improve efficiency. It can be seen in Figure 1. Pursuing the maximization of economic benefits is the goal of an enterprise.

If an enterprise wants to maximize economic benefits, it must improve its accounting management level. However, the internal accounting personnel resources of the enterprise are limited, and the accounting personnel resources in universities and scientific research institutions are abundant. The integration of industry, education and research can make it easier for the enterprise to obtain excellent management personnel. In the process of accounting, the accounting department should not only organize and tabulate according to the information and data of the enterprise, but also analyze the existing data according to the actual management needs of the enterprise, so as to provide better reference suggestions and guidance for the production and operation activities of the enterprise.

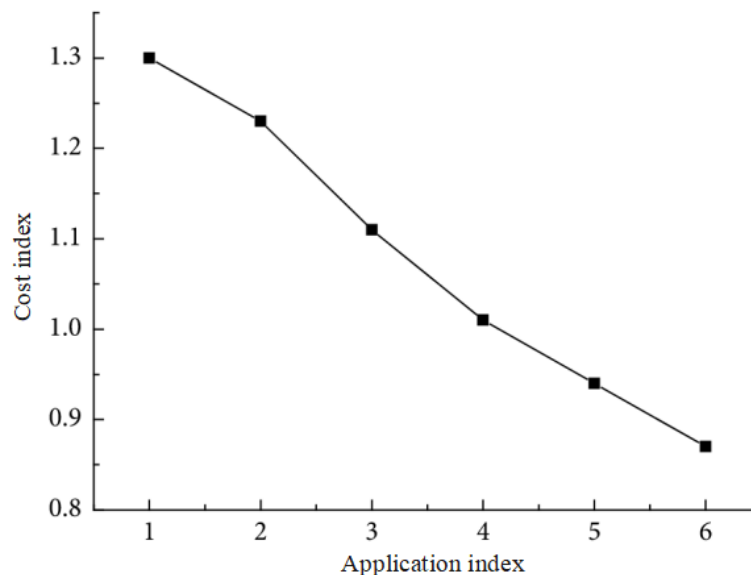


Fig.1. Application of industry, university and research accounting system

3. Results

The Medium and Long-Term Talent Development Plan for Accounting Industry (2010-2020) formulated by the Ministry of Finance promotes the strategic alliance of industry, academia and research in the accounting industry as one of the main policy measures for the construction of accounting professionals. The Outline of the National Medium- and Long-Term Science and Technology Development Plan It is pointed out: "To establish a technological innovation system with enterprises as the mainstay, market-oriented, industry-university-research, accelerate the upgrading of industrial technology innovation capabilities, and promote the construction of industrial technology innovation strategic alliances", and in August 2015, the country's first management accounting The establishment of the academic research alliance in Beijing, which also shows that in the new economic normal, enterprises for the better development, with the integration of industry, university and research to promote the application of management accounting system is the right choice. Management accounting is an important branch of accounting. It mainly serves the internal management needs of the unit. It is a management activity that plays an important role in unit planning, decision-making, control and evaluation by utilizing relevant information, organically integrating financial and business activities. " Under the Internet + environment, an ideal and complete management accounting system should be constructed under the supporting tools such as corporate governance, enterprise culture and informatization, from strategic planning, management decisions, comprehensive budgeting, cost management, performance evaluation, information reporting, independent evaluation and management audit. Only by constantly improving and innovating in practice can enterprises achieve sustainable development and adapt to the challenges brought by environmental changes. The principle of innovation is the guarantee of the effective operation of management accounting system. Figure 2 below is the framework of the system construction.

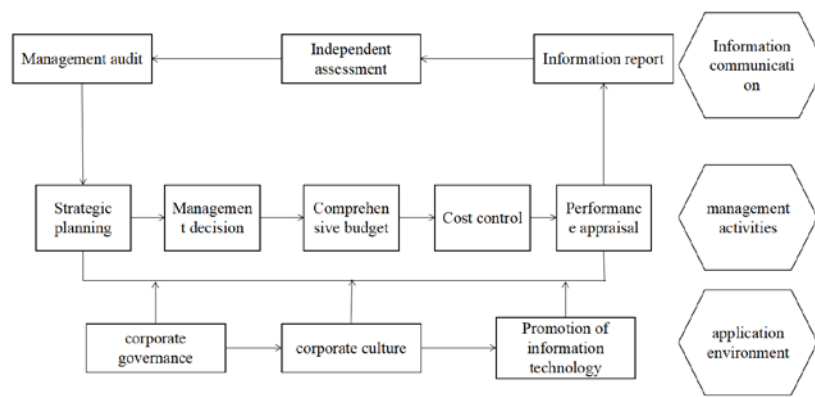


Fig.2. Construction of management accounting system

In terms of financial accounting, the process of forming basic data can be summarized as accounting verification, measurement and making accounting vouchers. The general ledger, subsidiary ledger, account balance statement and accounting statement are all generated in a fixed format. For management accounting, the consolidation stage of basic data is the selection process of original information in financial accounting, and then the implementation of calculation, comparison, difference analysis, and put forward the corresponding report, laying the foundation for analysis and decision. Therefore, the basic data of financial accounting and management accounting can be compatible to some extent by combining the original information. Basic data can be unified and clear, which creates convenient conditions for financial accounting and management accounting to make consistent decisions, thus further promoting the integration of the two. Financial accounting and management accounting to achieve integration, refers to the organic combination of the two, with an individual does not have the overall function, rather than simply in order to achieve integration of the two simply combined. In financial accounting and management accounting, the meaning of cost is different, which makes it difficult to integrate the two. Consequently, it is impossible for management accounting to read cost information directly from the books or statements generated by financial accounting. The organization of financial management in enterprise accounting information system is shown in Table 1. In order to illustrate the fusion model, this paper only illustrates the operation of the fusion model by taking manufacturing cost and auxiliary production cost allocation in financial accounting production cost accounting as examples. As for the cost calculation in decision-making or other uses, only the cost factors need to be considered are added on this basis, while the activity-based costing method is used in the cost calculation in management accounting.

Table 1 Financial management organization in enterprise accounting Information system

Post	Main responsibilities
Director of Accounting Management	Responsible for the planning of the whole business related to accounting information system
Deputy Group Leader of Accounting Management Finance Commissioner post	Design of Accounting Management Objectives
	Supervision of Financial Risk
	Collection of financial management factors
Director of Accounting Management	Operation of Integration of Accounting Information and Business
	Analysis on the Deviation of Integration of Accounting Information and Business

4. Conclusion

Whether it is management accounting or financial accounting, its essence is to reflect the production and operation activities of the enterprise through the corresponding professional

information, and make a reasonable analysis and utilization of this in order to rationally distribute the financial affairs of the enterprise, so as to make the enterprise develop well. In today's high-speed information economy, this separate accounting model is difficult to better grasp the accounting work of enterprises, so integration is a general trend. Only the full combination of the two can play an integral role, meet the needs of social development, and promote the gradual improvement of accounting system and system. The combination of the two makes accounting work truly have the function of control, forward-looking and timely, and provides more query functions, allowing managers to timely check all aspects of information they want to know according to their needs. In the context of industry-university-research integration, it is necessary to not only strengthen the interconnection and communication among universities, enterprises and scientific research institutions, but also develop corresponding management systems within enterprises to create a good environment for the application and implementation of management accounting system, as well as strengthen the supervision and management at the executive level.

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