

Analysis of Problems and Countermeasures in Enterprise Accounting Cost Accounting

Yuhan Liu

Beijing Petroleum Machinery CO., LTD, BeiJing, China

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Abstract: The 21st century is an era of rapid development and competition. In order to develop in the long run, enterprises must continuously improve their comprehensive market competitiveness through comprehensive rectification. As accounting cost accounting is related to the economic benefits of enterprises, enterprises pay more and more attention and constantly seek more professional, comprehensive and scientific accounting methods to improve the economic strength of enterprises. This paper mainly analyzes the problems existing in accounting cost accounting in modern and contemporary enterprises, and proposes corresponding solutions.

1. Introduction

Cost accounting, as an important part of enterprise management, is mainly through the overall planning of the accounting of corporate financial expenditures to ensure the normal operation of financial operations. It has an important role and significance for the development of the country and the enterprise. Reasonable and scientific accounting cost accounting not only guarantees the normal operation and management of the enterprise, but also improves the economic benefits of the enterprise and reduces the economic losses of the business owners and shareholders in the business operation; In addition, it can better optimize enterprise resources, save enterprise costs and ensure the normal development of national tax work [1].

2. Analysis of problems existing in today's enterprise accounting cost accounting

Strengthening the level and quality of enterprise accounting cost accounting work can lay a solid foundation for the sustainable long-term development of enterprises. But in the actual situation, many enterprises' accounting cost accounting work still has lots of problems to be solved urgently

2.1 Senior management of the enterprise does not pay enough attention to accounting cost accounting

Paying attention to accounting cost accounting and strengthening management awareness are prerequisites for accounting cost accounting. However, if the managers of the company lack sufficient management awareness, it is impossible to do a good job in accounting cost accounting. In modern enterprises, the lack of leadership awareness of enterprise cost accounting management leads to the lack of responsibility of the lower-level staff for work. Sometimes some subtle errors in the cost accounting process will not only increase the financial burden of the enterprise, but even cause huge economic losses to the enterprise. Therefore, enterprise managers must first understand the importance of cost accounting to the development of enterprises, attract sufficient attention, and improve management awareness, which will help to do cost accounting and promote enterprise development.

2.2 The accounting method for accounting cost accounting of enterprises is not scientific

First, the scale and scope of production and operation of modern enterprises are also expanding with the development and growth of enterprises. Increasing the content and difficulty of accounting cost accounting leads to errors in accounting work. Second, because enterprises do not pay attention to cost accounting, they have low capital investment and insufficient manpower. Most enterprises

still use manual accounting methods. Third, some accounting methods adopted by enterprises do not meet the actual conditions of the enterprise. Fourth, some enterprise accounting cost accounting personnel are relatively random to the accounting process. The consideration of the production and operation process of the enterprise is not thorough and careful, and the cost of many details is not included in the accounting cost [2]. These phenomena are important factors in the accounting cost accounting of enterprises, which seriously affects the scientific nature of accounting methods and the accuracy of accounting results.

2.3 The accounting content and system of enterprise accounting cost are not perfect

The scientific and comprehensive cost accounting system is the premise and basis for ensuring the normal accounting of enterprise accounting costs. Only relying on a sound cost accounting system and reasonable accounting content, the enterprise accounting cost accounting management can be fully and effectively implemented. However, many of the current enterprise accounting systems are not perfect and the accounting contents are not scientific. This is mainly manifested in three aspects: First, the accounting of special assets. For special asset projects such as real estate and natural resources that require professional accounting, many companies do not conduct professional assessments and calculations, but these asset projects often have the greatest impact on the economic benefits of enterprises. Second, the planning of intangible assets. Intangible assets such as knowledge resources and information resources belong to enterprises. They are very valuable to enterprises. The state also has relevant regulations that should be included in cost accounting, but many companies mistakenly count knowledge resources into management fees. in. Third, the issue of labor cost accounting. The production and operation process of the enterprise is complex, and the manpower invested is large, grassroots staff, technicians, project developers, market personnel, etc., but many enterprises only include grassroots staff in cost accounting in the cost accounting process [3].

2.4 Insufficient manpower and skills in enterprise costing work

The business level of the enterprise accounting cost accounting personnel determines the quality of the cost accounting work. Only by continuously improving the business ability of the accounting personnel and cultivating professional cost accounting talents can the high quality of the accounting cost accounting work be guaranteed. However, many accounting cost accounting personnel in today's enterprises do not have strong working ability and lack of business level. In addition, there are still many enterprises whose accounting cost accounting work is relatively insufficient.

3. Measures to be taken to solve the problem of accounting cost accounting

3.1 Enterprises should strengthen their emphasis on accounting cost accounting

Enterprise administrators should change the traditional enterprise management philosophy to keep up with the development of the times. It's wrong to only pursue economic benefits, but to ignore the cost of investment. Only by fully recognizing the importance of accounting cost accounting for business management and development progress, and actively carrying out scientific management, the long-term development of enterprises will be achieved.

On the one hand, enterprise managers should formulate a cost-accounting management system that conforms to the actual situation in light of the company's own management situation. They should also do a detailed and reasonable division of duties among accounting cost accounting personnel, only a clear division of responsibilities can ensure that all people are responsible for their work and the cost of accounting work can be reduced at the source. On the other hand, enterprise administrators should strengthen publicity and education so that each employee can recognize the importance of accounting cost accounting, so that all employees can exert their subjective initiative and actively invest in the supervision of the internal accounting cost accounting.

3.2 Ways to improve the accounting of enterprise accounting costs

Improving and optimizing the accounting method of enterprise accounting is also an effective

means to improve the comprehensive competitiveness of enterprises.

First of all, enterprises should carry out "deal with issues in the light of specific conditions" for their own operation, and develop a set of cost accounting methods in line with the company's development. Secondly, it is necessary to increase the investment in capital and manpower of enterprise accounting cost accounting, and actively adopt advanced accounting technology to replace manual accounting methods, and improve the accuracy of cost accounting results. Finally, the accounting cost accounting personnel should also pay attention to the comprehensiveness of the accounting details, and carefully calculate the costs and expenses incurred in the whole process of the enterprise's operation and production.

3.3 Pay Attention to the Cultivation of Enterprise Accounting Cost Accounting Talents

Talent is an important resource in the 21st century, and the work of professional accounting needs more specialized talents. Therefore, enterprises must strengthen the personnel training of enterprise accounting cost accounting to ensure the quality and efficiency of it.

On one hand, enterprises can enhance the professional training of internal accounting personnel and improve their knowledge and work skills; on the other hand, enterprises must continuously recruit relevant professional talents, inject fresh blood into themselves, and improve the level of accounting costing work.

3.4 Establishing a sound accounting system for enterprise accounting

The perfection of the enterprise accounting cost accounting system can ensure the orderly development of the cost accounting work, and can urge the employees to fulfill their duties and improve the quality of the cost accounting work. Therefore, it is necessary to establish a complete and comprehensive cost accounting system. First of all, enterprises should work out a practical and feasible cost accounting system based on their actual conditions, with reference to relevant legal provisions and other excellent enterprise accounting systems. Secondly, enterprises can implement relevant reward and punishment systems, and link accounting cost accounting work with employees' salary and benefits to improve employees' work enthusiasm. Finally, enterprises should also pay attention to the improvement of cost accounting content, and include intangible assets such as knowledge resources into the asset accounting of enterprise costs, and conduct professional evaluation and accounting for some important special assets.

3.5 Establish a comprehensive accounting mechanism for accounting of enterprise accounting costs

While cultivating talents for enterprise accounting cost accounting, it is also necessary to strengthen the examination and supervision of accounting cost accounting and establish a comprehensive and strict enterprise cost accounting supervision mechanism. First of all, strengthen the strict management of accounting cost accounting, implement the reward and punishment system for accounting cost accounting personnel, and give corresponding rewards to staff with strong ability, good attitude and high level of work. Employees with poor ability, poor attitude and low quality of work must Take certain punitive measures, only rewards and punishments can be mobilized to mobilize the work enthusiasm of employees, and improve the quality of cost accounting work. Secondly, the financial review department should strengthen the management of funds, establish a comprehensive review process for the use of funds, ensure the rational use of funds, and avoid the waste of enterprise resources [4].

4. Conclusion

Enterprises must take effective measures to effectively solve the shortcomings in the accounting of enterprise accounting costs. On the basis of giving full attention to the accounting of enterprise accounting costs, we will establish a comprehensive and complete accounting cost accounting system, improve the cost accounting content, and improve the quality and level of cost accounting through scientific, reasonable, convenient and effective accounting cost accounting methods. The

personnel training and capital investment of accounting cost accounting will continuously improve the comprehensive competitiveness of enterprises in an all-round and multi-level way, so as to realize the sustainable development of enterprises.

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