

Discussion on the innovation of modern enterprise accounting management under the background of new economy

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Abstract: With the development of the times, China's market economy has developed in an all-round way, and major enterprises have carried out reforms in succession. They hope to conform to the all-round development of the times. This paper aims to find out the relevant contents of accounting problems in enterprises by studying the characteristics of new economics in the current era. Start with research on modern enterprise accounting management innovation strategies to protect corporate interests.

1. Introduction

In the current era, China's market economy has developed rapidly and gradually formed a new economic situation. This also allows Chinese enterprises to rapidly reform according to the needs of the times and ensure the competitiveness of enterprises. The core of its reform lies in the management of corporate finance and accounting. Such content reform can quickly strengthen the internal operation efficiency of the enterprise and promote the development of the enterprise. Therefore, this paper conducts the following research.

2. The innovation of modern enterprise accounting management under the background of new economy

First of all, in the past, financial work has always been dedicated to special personnel. In addition to professionals, it is difficult for others to understand the financial content, which makes the finance department a breeding ground for corruption. Therefore, if the financial controller of the enterprise group is an old employee of the finance department, the finance department will be under the control of the chief financial officer. The company's decision-making may be influenced by the chief financial officer, increasing the authority of the financial controller and weakening the authority. The company's control over the finance department. In this case, it is necessary to implement the CFO appointment system to ensure that the CFO is fully committed.

In the current era, there are certain fixed problems in the finance of various companies. These problems mainly include two aspects: First, the financial personnel are full of private pockets. This situation exists in most enterprises. It is a behavior that is as small as the replenishment of the vehicle and the misappropriation of public funds. The emergence of the company will result in a certain loss of the company's finances. However, because the financial department's records are specialized in methods and methods, other personnel cannot be involved, making the financial department difficult to manage. Secondly, the level of financial personnel is low. In today's era, financial personnel are no longer suitable for enterprises, because the financial directors of most enterprise groups are old employees. These old employees receive financial education in the traditional era, so the ability Failure to meet the needs of the current society will result in a slower operation of the finance department. The adoption of the financial director appointment system can solve the problem better.

Most of the enterprises in China currently have formal errors in financial management, that is, there is no application of management accounting, which makes enterprises less able to control financial control. The reason for this situation, this paper believes that there should be two aspects:

First of all, the concept of business management accounting is not clear enough. Many

companies do not have a comprehensive understanding of management accounting. Most companies believe that management accounting is to make accounting financial management. This is a misunderstanding because financial management is the job of the finance department, and accounting is primarily the work of computing. If the company simply believes that management accounting is a combination of finance and accounting, it will lead to more management accounting work, which will lead to conflicts between financial personnel and accounting personnel.

Secondly, management accounting does not integrate accounting computerization content in its functions. At present, accounting computerization is the mainstream trend of the current accounting industry. If the enterprise does not carry out accounting computerization construction, the operation speed of accounting posts will be greatly reduced, leading to a series of problems. Although management accounting has weakened the computational tasks to a certain extent, it has added a large number of analytical tasks. It is important to improve the accuracy of your analysis through computerization. But most companies are not doing enough at the moment. The main reasons for this are two: The first is that the construction of science and technology is the mainstream of the current era. If you want to build a better enterprise, you need to be able to integrate scientific and technological construction into the enterprise. In the field of accounting, its main scientific and technological mark is accounting computerization, which is crucial for the development of the accounting industry, and also the needs of the current era. Secondly, accounting computerization can reduce the intensity of management accounting. Management accounting is different from other positions. It must keep a clear head when working to ensure that the content of the work is effective. Therefore, the intensity of management accounting work can not be large, which requires the full integration of accounting computerization, in order to enable management accounting to work better.

First of all, China's auditing system has not been fully established, which makes Chinese enterprises confused about the content and connotation of the auditing system, and can not reasonably formulate the auditing system, resulting in the lack of auditing system. Secondly, the effectiveness of the audit system is not obvious enough. Therefore, the company does not pay attention to establishing an auditing system, which makes the company's auditing system incomplete and retains only what the leader wants.

The leadership of Chinese companies cannot correctly understand the importance of "separation of powers" in financial decision-making, execution and supervision. Because in the eyes of leaders, I pay more attention to my external performance, and thus ignore such related content, which makes it difficult to achieve financial decision-making, execution, and supervision of the separation of the "three powers." This is also because business leaders do not pay attention to financial control. At the same time, financial decision-making, execution, and supervision of the separation of the "three powers" to a certain extent, is a division of rights for financial personnel. Therefore, most financial personnel generally adopt a strategy of arrogance against this type of policy, thereby continuing to consolidate itself. interest. As a result, in most of China's enterprises, the employees' understanding of the financial decision-making, execution, and supervision of the separation of the "three powers" is not comprehensive enough. Employees generally believe that this is a kind of supervision mechanism, which has certain rejection and leads to finance. Decision-making, execution, and supervision of the separation of "three powers" cannot be implemented. In addition, most of the internal personnel of the company have been lacking in the financial department due to problems such as the personnel system. Therefore, most companies do not have financial decision-making, implementation, and supervision of the specific executives of the "three powers" separation system. It has been difficult to implement such policies.

3. Innovation strategy of modern enterprise accounting management under the background of new economy

In the context of the new economy, modern enterprise accounting management innovation should focus on issues. Therefore, the author believes that the following strategies can be adopted:

In order for companies to better implement the CFO delegation system, it is crucial to conduct

overall delegation. The incompatibility of the old staff will make it difficult for the new financial controller to be able to play. In this case, the original financial department needs to be revoked, and the new financial controller can set up his own team to ensure that the new financial controller can play. The staff is like an arm. However, the people they bring in have certain requirements: First, they are not completely familiar with the company's financial situation, because there is no difference between the new employees and the old employees. The second is to carry out the gradual introduction, directly revoke the original financial department, it will let the company's financial department directly fall into the embarrassing situation. This will ensure that the company's financial work will achieve the desired results. At the same time, the appointment of the chief financial officer of the company's chief financial officer is also a key point. It must be absolutely loyal to the company, and the person with high moral character and outstanding ability can be appointed, otherwise it will be a replica of the original financial department.

Secondly, the handover process is planned and handed over within the time limit according to the process. The handover of the finance department is a very cumbersome task, but the handover of the finance department also has certain conditioning. Different companies can carry out the process of planning handover according to different situations, so as to ensure the smooth handover of the finance department. The main plan has two parts: the first is the handover of the original work, which is the most important for the company, because the practice of the deputy director is to make the company's financial department work better, so we must first carry out the handover of work. The second is the handover of relationships. In different companies, the departmental relationship of the finance department is different, so it is necessary to carry out the handover of departmental relationships to ensure that the operation of the finance department is smooth. Once this is done, you can make time limits because the content is already transparent and you can calculate the time.

Finally, the responsibility attribution system will be implemented, and the remaining problems will be handled by the original team. The responsibility attribution system is also a more important system, which is mainly to allow the company to still find the responsible person after the original financial officer leaves the position. There are two main types of institutional requirements: the first is to determine the content of responsibility, the tasks of different people are different, so the content they need to be responsible is different. In this case, it needs to sign content that is relevant to itself. The second is the length of time responsible. After leaving the position, employees are not responsible for the long-term responsibility of the company. Therefore, it is necessary to stipulate the length of responsibility so that the human rights of employees can be respected on the basis of ensuring the company's interests.

First of all, in solving the problems of management accounting in enterprise application problems, the first content is that enterprises need to clearly understand the importance of management accounting to enterprises. At present, the importance of management accounting is mainly divided into three points: First, management accounting is an extremely core part of business management. With the development of the times, current enterprises must plan financial work to ensure capital utilization efficiency, which is a requirement of the compound era. Therefore, it is necessary to separate the separate accounting categories of management accounting. Therefore, in business operations, management accounting is extremely important. Second, management accounting is a core component of corporate planning. In many companies, the strategic planning of a company must be centered around finance. The primary task of accounting was to provide financial data. These data are not well understood and must be analyzed by the leaders themselves, thus delaying a lot of time and making the company's strategy development difficult. Through financial accounting, business leaders directly obtain financial data with analytical content to provide certain guarantees for the development of corporate strategy, which is one of the core contents of enterprise development. Finally, management accounting makes the company's economy more dynamic. In the initial financial work, most of the work was carried out around calculations, which made it difficult for the company's economic development to achieve innovative improvements. However, the addition of management accounting can maximize the development of the enterprise, but also make the development of the enterprise more dynamic.

Secondly, in the countermeasures of management accounting in the application of enterprises, the second content is that management accounting positions need to be fully integrated with accounting computerization. The method of integration is mainly divided into two in the current situation: the first one is to introduce the contents of accounting computerization in the original management accounting system. This method is relatively simple, and it can quickly complete the construction of accounting computerization. Another way is to rebuild an accounting computerization department. This method is more extreme at present, and is generally applicable to some traditional enterprises that have a long history. Accounting personnel in these enterprises have been difficult to accept the contents of accounting computerization, so it is necessary to re-establish the accounting department. Therefore, it is necessary to adopt such an approach in the construction of accounting computerization.

At present, in order to make the audit system clearer, the main way is to absorb foreign experience and actively absorb experience from the foreign audit system. After all, the foreign economic system is more perfect, the capital market is relatively developed, and the audit system is more sound. In this case, the study of the content of the foreign audit system is of great significance. However, it should be noted that the content of the foreign audit system may not be fully suitable for China. The company must make comprehensive improvements according to its own business to ensure that an audit system suitable for enterprise development is designed.

In order to change the understanding of unit leaders on financial decision-making, execution, and separation of supervision, leaders must first understand the importance of financial decision-making, execution, and separation of supervision. The importance of financial decision-making, execution and supervision of "separation of powers" is mainly reflected in the ability to effectively divide the power of financial personnel, so that the financial personnel are completely managed by the company's leaders without the situation of full-stakes. After all, finance is the lifeblood of the company. If the financial problems are serious, it will affect the company's operations and cause negative growth in the company's profits. Recognizing the importance of financial decision-making, execution, and supervisory separation, unit leaders can fully support and implement financial decision-making, execution, and supervisory separation so that finance staff can work better. At the same time, in order for business leaders to pay full attention to this, at present, its main method is to let business leaders understand the importance of strengthening financial control. This requires the corporate finance department to let the business leaders understand the two content. The first is that corporate financial control is part of the company's internal control and its role is the same as external capital inflows. This is to enable many business leaders to pay more attention to corporate financial control and ensure the development of the company. Due to the expansion of the external market of enterprises, capital will flow in a large amount, but to a certain extent, this inflow also requires enterprises to expand their scale. Once the outflow of funds does not meet the expanded demand, the company will close down. Financial control is to compress the expansion of capital needs and make expansion more stable. The second content is that the external expansion of the company benefits from the high-speed operation within the enterprise. Only enterprises can achieve high-speed operation within the company and promote the company's rapid operation, in order to better expand the external business, otherwise it may cause the external business has no foundation, the market expands, but it is difficult to supply. Financial control is a guarantee for effective operation within the company. Therefore, business leaders must pay attention to these contents.

4. Conclusion

To sum up, modern enterprise accounting management innovation should proceed from multiple angles, conform to the current economic situation, and ensure that enterprises are brave in the wave of the times. In particular, the new financial system, such as the separation of powers and the financial controller system, is the need of the current era, and can maximize the financial content of the company to achieve the desired results. At the same time, the innovation of corporate accounting management system can effectively eliminate the internal corruption phenomenon, ensure the financial security of enterprises, and promote the harmony of enterprise personnel.

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