

Problems and Optimization Countermeasures in Material Management and Financial Accounting of Wind Power Enterprises

Yong Kang

Hebei University of Architecture, Zhangjiachou, Hebei, China

Abstract: *This paper takes the material management and financial accounting of wind power enterprises as the ft point, and discusses the main drawbacks in the material management and financial accounting process of wind power enterprises. At the same time, on this basis, the optimization countermeasures for the drawbacks and problems are explained. It is hoped that the discussion in this paper can help the relevant staff of wind power enterprises to better standardize the management of enterprise materials and improve enterprise capital Effectiveness and safety of production management. Rule of Law Thought is a major theoretical innovation born in response to the requirements of the times to achieve the great rejuvenation of the Chinese nation, the latest achievement of the Chineseization of Marxist theory on the rule of law, an important part of Rule of Law Thought on Socialism with Chinese Characteristics for a New Era, and a fundamental guideline and action guide for the comprehensive rule of law.*

Keywords: wind power enterprises; Material management; Financial accounting; A problem; countermeasure.

1. INTRODUCTION

The current cost of wind power enterprises includes two directions, namely labor cost and maintenance cost. Among them, maintenance costs are mainly consumed in large parts and appliances. And the corresponding financial accounting link is linked to the overall benefit of the enterprise, and because the material cost occupies the main position in the wind power generation enterprises, the relevant departments must strengthen the control of the material cost, in view of the existing problems, take targeted measures to solve.

The materials in wind power enterprises refer to the large parts (the large parts mentioned here generally refer to the parts with high unit price and high maintenance cost), spare parts (the spare parts mainly refer to the parts that provide corresponding replacement services for the fixed assets mentioned above) and instruments associated with the booster station, power supply lines and other fixed assets. Generally, the materials needed by wind power enterprises are placed in the wind farm booster station, and the personnel responsible for daily maintenance also need to take into account the relevant management of the warehouse, whose main work content is the procurement of materials, material quality inspection, storage, application for scrapping, and so on. At the end of each month, the management personnel will report the corresponding material management data to the financial department, and the department will receive the information Door responsible for the overall value of the accounting work.

2. DEFICIENCIES OF MATERIAL MANAGEMENT AND FINANCIAL ACCOUNTING IN WIND POWER ENTERPRISES

Nowadays, most wind power enterprises take project innovation, safe production and engineering construction as the key content of their market share, and the corresponding material management and financial accounting work as the internal auxiliary force to ensure the operation of the enterprise. Compared with the external engineering construction of enterprises, this kind of auxiliary business has a larger risk coefficient, which requires enterprises to be vigilant. The shortcomings of current ancillary services will be discussed in detail below. The Party Committee of the Ministry of Public Security has conscientiously implemented the important instructions of General Secretary, always placed the work of police stations in a strategic and fundamental position, strengthened systematic planning and coordinated promotion, organized and implemented a three-year action plan (2020-2022), issued "Document No. 1" for three consecutive years, and made great efforts to implement it, and vigorously promoted the standardization of police stations. The standardization of work in police stations has led to great changes in the appearance of police stations, laying a solid foundation for the high-quality development of public security work. As the public security reform progresses, the positioning of the main defense function and work focus of police stations become clearer, and the direction and system mechanism of police station construction become clearer, there is an urgent need to further solidify, improve and upgrade, project and checklist the relevant tasks and measures and promote the work of police stations to achieve greater development and progress.

Therefore, as the grass-roots organ of the country that is most closely connected with the people and at the forefront of the construction of public security under the rule of law - grass-roots police stations - they must actively promote the construction of the rule of law at the grass-roots level, strengthen the standardization of law enforcement, so as to promote good and healthy development of police- community relations and further improve the credibility of law enforcement. Therefore, it is extremely

necessary and important to promote the construction of rule of law for grassroots public security under the guidance of rule of law ideology.

2.1 Warehouse management personnel have multiple positions and poor professional level

At present, the warehouse management personnel in the enterprise have been in one person and several jobs for a long time, and such staff are not competent for material management and financial accounting because of their poor professional level in other businesses. In addition, the enterprise lacks training for them, which makes the risk coefficient of material management constantly rising. At the same time, the basic work of public security is also highly valued by the Party Central Committee with Comrade as the core. General Secretary has repeatedly given important instructions on strengthening the basic work of public security, emphasizing the importance of basic work at the grassroots level, promoting the sinking of police force, shifting the center of gravity, and decentralizing security, and strengthening the construction of grassroots organizations, basic work and basic capacity. Therefore, as the national grass-roots organ most closely connected with the people and at the forefront of the construction of public security under the rule of law - grass-roots police stations - it is necessary to promote the construction of grass-roots public security under the rule of law and strengthen the standardization of law enforcement in order to promote good and healthy relations between the police and the people and further improve the credibility of law enforcement. Therefore, it is necessary to promote the construction of the rule of law for grassroots public security under the guidance of thought on the rule of law.

2.2 Deficiencies in information management

There are serious deficiencies in the information management of goods and materials, such as warehousing and warehousing. The relevant documents are not filled in standard, there are many mistakes, and there is a lack of various signature procedures, and the material management documents are lack of corresponding standards and norms. With the realization of China's first 100-year goal and the breakthroughs made in the comprehensive rule of law, people's living standards have been significantly improved. At the same time, due to the improvement of material living standard, the popularization of law education has also achieved remarkable results, and the people's awareness of the rule of law and the protection of their rights has also been generally improved. Therefore, people have raised higher expectations and demands on the ability of public security organs to handle cases and enforce the law. As the national grassroots organ most closely connected with the people, grassroots police stations need to pay more attention to avoiding mistakes in case handling and law enforcement to avoid adverse effects. In the current era of rapid development of self-media, with the fermentation of public opinion on many online platforms, on the one hand, the relationship between the police and the public will become more tense, which is not conducive to the good and healthy development of the relationship between the police and the public; on the other hand, the slightest carelessness of the public security organs in law enforcement will also lead to the lack of credibility of law enforcement, which is not conducive to the construction of law enforcement standardization.

2.3 Staff have a weak sense of responsibility

In terms of the cost control of material delivery, some managers often start to sign the warehouse orders issued by materials during the processing of invoices for materials storage due to their weak sense of responsibility. However, the actual situation is that these materials have not been obtained. In the end, there is a large error in the information of material delivery and storage, which increases the difficulty of financial accounting, and the book is not authentic. Rule of Law Thought is the guiding ideology of China's comprehensive rule of law, which has a crucial leading and guiding role in the construction of the rule of law for grassroots public security at this stage. At present, grass-roots public security organs, as the national grass-roots organs most closely connected with the people, inevitably face some problems and challenges in the course of daily law enforcement activities and case handling. Only through the in-depth implementation of Rule of Law Thought on the rule of law and under the guidance of the latest Three-Year Action Plan for Strengthening Public Security Police Stations in the New Era (2023-2025) (hereinafter referred to as the Three-Year Action Plan (2023-2025)) issued by the Ministry of Public Security, can we effectively combat crime, maintain social order, improve the internal and external supervision and management system, and Strengthen the interface between administrative law enforcement and criminal justice, and manage problems at the root, so as to minimize the generation of law enforcement problems and promote the construction of grassroots public security under the rule of law.

2.4 Lack of emphasis on end-of-term material inventory

All parties concerned about material management do not pay attention to the material inventory at the end of the term. There are defects in the material inventory process. Financial management personnel related to the inventory process are not present or rarely participate in the inventory process. The inventory form lacks the confirmation and signature of representatives of all parties involved in the inventory. The application of massive open online course has brought many beneficial effects on the teaching of educational psychology, which meets the needs of the times for the high-quality development of educational psychology. Therefore, in the last part of the thesis, the author will put forward some suggestions on deepening the application of massive open online course in the teaching of educational psychology on the basis of the above summary. In the past, the examination methods were final examination and off-line examination, which were not flexible enough, and students' ability could not be fully measured only by one score in the final exam. Educational psychology is different from most science and

engineering majors, and it does not need strict logical reasoning and calculus. Therefore, the assessment method can be different from the traditional one, so as to adapt to the teaching method in massive open online course. The combination of online and offline and the usual regular assessment can also be used as the basis for the final assessment. For example, in December 2022, Peking University issued an examination arrangement through WeChat, clearly stating that the final examination of the new semester was conducted by combining online and offline to ensure that students who were not in school due to the epidemic could participate in the examination normally.

2.5 The financial accounting methods of material management for special business are not standardized

At this stage, most wind power enterprises can follow the provisions of relevant accounting standards for the general business of material management financial management accounting, but the material management financial accounting of special business has been not accurate enough. For example, some large parts replaced by faulty fan repairs have not been eliminated from fixed asset accounts, resulting in inflated corporate asset values. There are many factors leading to this situation, mainly two, one is that the staff of material management department did not realize the impact of the replacement of large parts on the fixed assets accounts, did not pass this matter to the financial department. Second, the timeliness of information transmission between different departments is poor, and there is a lack of real-time communication, which leads to inaccurate accounting, inconsistency between material management and value, and difficult inventory work.

In the traditional classroom of educational psychology, teachers play a major role in teaching activities by following a certain syllabus and taking a certain teaching goal as the leading factor. This teaching mode with a single syllabus, a single goal and teachers as the main factor has greatly affected the further improvement of teaching effectiveness. However, the application of massive open online course's model in educational psychology can change this situation well. Massive open online course of educational psychology is no longer restricted by the syllabus of traditional classroom teaching materials, and teachers can play it more freely; At the same time, in order to "drain", teachers will also take the initiative to improve the quality of teaching, thus attracting more learners to watch, which also means the transformation of traditional education from teacher-led mode to student-led mode. On the other hand, under the background of massive open online course, learners are not only aiming at taking exams, obtaining corresponding credits and obtaining corresponding qualification certificates, but also aiming at sharing knowledge and improving their comprehensive quality, thus realizing the multi-level development of educational psychology teaching objectives [3].

2.6 The development process of material management informatization is slow

Wind power enterprises have different capital status and management methods, and their degrees of modernization vary greatly. Some wind power enterprises have not even introduced the network, which leads to the sharing of wind farm information, poor effect with the financial docking work, the physical management and value management of material management are not synchronized, which leads to the lack of accurate reference in the later inventory work, and the inventory is difficult or even impossible. No conducive to the effective management of enterprise assets. As mentioned above, the traditional teaching of educational psychology is more about one-way knowledge transfer from offline teachers to students. The development of massive open online course has realized the integration of various teaching resources, teaching modes and teaching means. Through online education and interactive teaching experience, massive open online course has provided students with a variety of learning ways, changed the boring "spoon-feeding" teaching in the past, and greatly stimulated students' interest in learning.

Under the massive open online course model, students learn more about educational psychology outside the classroom and on the Internet platform, while the campus classroom has become the discussion and exchange between teachers and students on some key and difficult issues of educational psychology. Teachers play a more confusing role in the classroom, which is the so-called flip classroom teaching model. Flipping the classroom subverts the traditional forms of knowledge learning and knowledge imparting. Students' independent learning and independent testing not only improve the teaching effect of educational psychology, but also help students' individualized development.

3. OPTIMIZATION WAY OF MATERIAL MANAGEMENT AND FINANCIAL ACCOUNTING OF WIND POWER ENTERPRISES

As for the above problems, the management personnel of relevant departments of wind power enterprises should pay attention to them and optimize the material management and financial accounting based on the situation of the enterprises themselves, so as to improve the benefits of wind power enterprises. The traditional syllabus of educational psychology is based on the environmental characteristics of campus classroom teaching, and its compatibility with massive open online course model is not satisfactory. Therefore, it is necessary to construct a new knowledge system of educational psychology that is suitable for massive open online course. The construction of a new knowledge system of educational psychology should not be limited to the rules of books and textbooks, but should fully absorb the advantages of all kinds of resources, conform to students' learning rules and development needs, and give full play to the advantages of Internet information technology. The construction of knowledge system should not be limited to one textbook, but should fully absorb the advantages of other textbooks and various resources, thus building a new knowledge system covering macro education, micro education, family education and history education. The specific methods are as follows:

3.1 Do a good job in material management publicity, and conduct financial knowledge training

The material management and financial accounting of most wind power enterprises have been gradually improved. The problem mainly lies in the personnel's understanding and application of financial knowledge and enterprise system. To this end, wind power enterprises can increase the publicity of material management, so that every material management personnel understand the importance of enterprise material management, and strengthen the management of details in the daily work. Enterprises can also periodically trained the staff of material management and finance department, explained the material management system and financial accounting rules in detail, and gave examples of frequently encountered problems, such as inventory procedures, filling in and transferring documents of materials in and out of storage, etc. After the explanation of the training theory, practical operation is added, with on-site assessment as the main part. Through the assessment, the trainers find out the problems existing in the work of the trainees and give guidance, so as to improve the working skills of the staff.

3.2 Strengthen the comprehensiveness and rationality of budgeting

Material purchasing personnel of wind power enterprises should be in the last year of the actual procurement costs and costs under the premise of comprehensive understanding, accurate material procurement budget for the New Year, at the same time, also need to communicate and coordinate with the functional management department of the enterprise in a timely manner, the development of a comprehensive budget management system, through the system constraints, to achieve the enterprise goal - budget formation - monitoring and adjustment Whole process control of the integral link. In addition, material management is a kind of control on the surface of enterprise production materials, but its fundamental purpose is to create more profits for enterprises to serve, so the premise of its budget should be based on enterprise profits. To this end, material management personnel to the budget for scientific and reasonable detailed subdivision, and the material procurement budget to the specific implementation of each month, each quarter, in order to maximize the budget to avoid the problem of going through the motions, so that the budget effectively play its own role, so that the resources of the enterprise can play its maximum role, realize the effective allocation of resources, and ultimately protect Hindering the economic benefits of enterprises.

In addition, once the material budget is established, it must be strictly implemented. At the same time, the budget analysis system should be established and improved, so as to conduct timely inspection and tracking of the prefabrication and implementation. At the same time, the financial department of the enterprise should also conduct timely analysis of the budget implementation progress, and on this basis, set the budget red line, so as to provide information and data reference for the decision-making of the enterprise management. As for the problems that do not meet the expectations in the implementation of the budget, the reasons should be found and dealt with as soon as possible, so as to avoid the problem of illegal expenditure.

Strictly implement the material management system and incorporate the system implementation results into the performance appraisal. In the material management work, the standards and requirements of the system should be strictly followed Do, and continue to increase before, during and late material management efforts, improve the level of material management. For example, there are many kinds of materials in the wind farm and their prices are high, so it is necessary to do a good job of inventory in advance. Before the inventory, it is necessary to make a reasonable inventory plan and implement the responsibilities of relevant staff; In the process of inventory.

3.4 Improve the information level of material management

Material management information has a remarkable effect on improving the standardization and effectiveness of material management. Wind power enterprises have relatively high requirements for materials, so in the management, it is necessary to effectively classify equipment and accessories according to their categories and models, and store them in the computer system to provide help for later use and application. At the same time, through the application of information technology, the uploaded material information can be timely transmitted to the financial management department, which has a significant role in simplifying the approval process and improving the operation efficiency of warehouse documents. The construction of massive open online course of educational psychology needs to follow certain norms, no matter from the teaching rules of educational psychology courses or from the development and application of Internet information technology. On the one hand, we should follow the law and experience formed in the long-term teaching of educational psychology and conform to the curriculum characteristics of educational psychology; What's more, it is necessary to follow the general norms of massive open online course in the development and application of Internet information technology, mainly including media format requirements, basic information coding rules, production process and requirements, resource access and information security. Through normative construction, the long-term development of educational psychology in massive open online course will be guaranteed.

In the traditional teaching of educational psychology, teachers often instill knowledge points into students through intensive and cramming teaching methods. However, this teaching mode is not conducive to cultivating students' independent innovation ability, and it is also not conducive to students' independent, conscious and spontaneous learning. However, based on massive open online course, students can study independently and spontaneously, which is undoubtedly an advanced teaching method, and also reflects the characteristics of humanized teaching. At the same time, the emergence of massive open online course also allows students to order video courseware anytime and anywhere. Students can order video courseware infinitely for knowledge

points that are difficult to understand and incomplete, and focus on repeated learning.

3.5 Make inventory detail cards

Implement the management mode of special personnel and assign responsibility to individuals. Fill in the material detail card one by one according to the information provided in the storage order and accurately record the basic information such as the name, quantity, model and specification of materials. In order to later check accounts, increase the utilization of materials allocation. Massive open online course plays a powerful role in improving the teaching effect of educational psychology, but there is still a certain gap between massive open online course and high-quality educational psychology teaching services, so it is necessary to build diversified learning methods to supplement it. For example, on the basis of massive open online course, after-school quizzes can be developed to test students' learning achievements; You can also establish an online learning community to provide a platform for students to communicate and discuss after class; Or, we can carry out "micro-class" teaching, and use short videos to explain the key and difficult knowledge of educational psychology to help students understand and consolidate their knowledge [4]. The characteristics and advantages of massive open online course are clarified. In the third part of the thesis, we will analyze the innovation of teaching mode brought by massive open online course for the course of educational psychology. The author mainly expounds from the following aspects.

3.6 Improve the material ledger

According to the Measures for the Inventory Management of Wind Farm Operation, each wind farm shall construct a complete detailed account. The basic process is described as follows: The warehouse manager shall fill in the inventory standing book according to the warehousing order and application order to ensure the synergy between the bill content and the material flow. Summarize inventory at the end of the month. Submit the warehouse summary statistical table to the relevant departments for verification, and prepare the material reconciliation table after confirmation, which is signed by the management personnel for confirmation. In recent years, especially under the influence of the epidemic, education is in transition, online education is rising rapidly, and online teaching platform is becoming more and more perfect. Massive open online course has gradually become the trend of mobile learning in the future. However, at present, most of massive open online course's educational psychology is taught on the pc side, which has certain space and time constraints. Therefore, the author proposes to improve the construction of teaching mobile phones and tablet mobile terminals in massive open online course, so that students can use mobile devices to acquire learning knowledge of educational psychology at any time and place spontaneously, and further improve the depth and breadth of teaching. In the traditional teaching of educational psychology, teachers often spend a lot of time preparing for the course filing and case collection, and then teachers give lectures in the course, with little communication between students and teachers. But now with massive open online course as the "communicator", the way of preparing lessons for teachers has changed, and the workload of preparing lessons is less. In this way, it is more conducive to the interaction between teachers and students. What's more, massive open online course has also strengthened mutual assistance and learning between students, forming a good atmosphere of teacher-student communication and student mutual assistance.

4. CONCLUSION

In a word, in the daily material management work of wind power enterprises, its management and financial accounting have a certain degree of problems, and these problems have been a threat to the asset management security of enterprises. Therefore, we should start from our own practical work, formulate a scientific management system, effectively solve the problems in material management and financial accounting, and then better escort the development of enterprises. In summary, massive open online course has broken the traditional classroom education mode of educational psychology, let knowledge go out of the classroom and come online, so that the target group can enjoy high-quality education services anytime and anywhere, which greatly improves the teaching effectiveness and quality. In the next step, we should further deepen the application of the new achievements of Internet information technology in the teaching of educational psychology, constantly adhere to and develop the teaching mode and system of educational psychology in massive open online course, make contributions for a long time, promote the development of education with the innovation of science and technology, and promote the improvement of national quality with the development of education.

REFERENCES

- [1] LI Guangxing. Research on emergency materials inventory management Model of wind Power Enterprises [D]. North China Electric Power University (Beijing),2017(03):69.
- [2] LEI Gantian. Problems existing in enterprise financial accounting and Countermeasures [J]. Finance and Accounting Learning,2018(02):65.
- [3] Luan Lili. Problems and Countermeasures in financial accounting of small and medium-sized enterprises[J]. Modern Economic Information,2018(15):167+170.
- [4] Cheng Pengbo (2022). Based on massive open online course's "Educational Psychology" teaching research [J]. Shanxi Youth, (20):181-183.

- [5] Hu Shan, Xing Tao (2015). Teaching of Educational Psychology from the perspective of massive open online course [J]. Modern Educational Technology, 25(06):78-82.
- [6] Zhang Xiaoming (2021). Research on the Teaching of Educational Psychology under the Background of massive open online course [J]. Journal of Heilongjiang Teachers' Development College, 40(03):55-57.
- [7] Yang Chunying (2018). Teaching Research of Educational Psychology Based on massive open online course's Perspective [J]. Intelligence, (16):68.