

Analysis of Financial Accounting Problems of Human Resources

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Abstract: *Since the reform and opening-up in the past 40 years, our comprehensive strength has been continuously improving, the level of economic development is also becoming higher, all fields have a more obvious development, at the same time also has a greater space for development. With it came many new things and new industries, which are the expression of social progress. With the progress and development of The Times, the modernization of enterprises is developing faster and faster, the scale is obvious, and the investment of enterprises in human resources is gradually increasing. Because of this, the position of human resources financial accounting is more and more important, so we should conduct in-depth research on it. This paper analyzes and explores these problems from four angles.*

Keywords: Human resources; Financial accounting; accounting.

1. INTRODUCTION

Human resource accounting is also known as human assets accounting, including human resource financial accounting and human resource management accounting, which is based on the traditional accounting theory and the use of the principles of economics and organizational behavior, combined with human resources to form a branch of accounting, accounting is a new achievement of the development of accounting discipline, is also a branch of accounting information system.

This system is mainly based on accounting methods, for the cost of human resources, human resources value and use effect of confirmation, measurement and report, and other three aspects, for the enterprise and the parties to provide information on the change of human resources, external interests. Among the above, the cost of human resources is a special cost, which refers to the value of the enterprise's investment in human resources, namely the price paid for the development and use of human resources, including four aspects: acquisition cost, development cost, maintenance cost and dismissal cost. The value of earnings that can be provided during the expected service period of the enterprise refers to the value of human resources. In the accounting of human resources, it is usually necessary to compare the value of human resources and the cost of human resources, so as to calculate the size of the income, which is the most important role of human resources accounting.

1.1 The emergence of human resource accounting is the objective requirement of the development of knowledge economy

With the development of economy, the emerging knowledge economy model gradually impacts the traditional agriculture. With the development of industry and industrial economy, social economy is making a historic leap from industrial economy era to knowledge economy era. In the structure of factors of production, the position of knowledge is becoming more and more important, and it is gradually developing into the fourth factor of production after land, labor and material resources capital. And in these four elements of the position is getting higher and higher, vaguely in the first position. Knowledge is created by human beings, and its value is disseminated and used by human beings. The carrier of creation and dissemination is human beings, so human resources have become a very important factor to promote the survival and development of enterprises.

1.2 Modern industry development has created social conditions for the creation of human resources accounting. Our country is at present in the stage of social transition, and many industries are undergoing transformation

Many new economic phenomena have appeared. However, these economic phenomena are difficult to be well explained by traditional theories. Many new economic theories emerge at the historic moment and develop quickly. Newly emerged theories include human capital, human assets, human assets investment and so on. With the continuous development and improvement of these theories, these situations have created social conditions and laid a theoretical foundation for the emergence of human resources accounting theories.

1.3 The strengthening of human resource management by enterprises is the driving force of human resource accounting

With the development of modern enterprise model more and more fast, many enterprise management mode has been improved and developed to a certain extent, enterprise personnel management is more and more scientific, systematic, quantitative. On the other hand, the development of personnel management needs to obtain information about human resources and human value, which requires the financial department of enterprises to carry out some data processing and analysis, in order to meet the needs of personnel management. This situation provides impetus for the generation of human resource accounting and promotes its generation and development.

1.4 The flow of human resources is the catalyst for the generation of human resources accounting

In order to improve the ability to compete for talents, to attract talents, to understand their advantages and to feel their value in the enterprise, enterprises have to rely on some data as evidence to prove. The scientific data of human resources just meet this requirement, thus promoting the establishment of human resources accounting.

2. ACCOUNTING CONTENT OF HUMAN RESOURCES FINANCIAL ACCOUNTING

Human resource financial accounting is mainly responsible for collecting all kinds of information for enterprise managers and information users, including the cost of development, the replacement cost of existing human assets, the value increment of human assets, human capital rights and interests, and the distribution of contributions to workers. In general, the accounting of human resources financial accounting is mainly integrated into two aspects: human assets accounting and human capital equity accounting.

2.1 Human assets accounting

Human assets refer to a kind of human resources, which are possessed by the enterprise and have the opportunity to bring future economic benefits to the enterprise. This resource includes four parts, namely, acquisition value, development expenditure, turnover cost and human resource value. The first three parts constitute the cost of human assets investment, which refers to the cost paid by enterprises to recruit talents, and this cost will be gradually compensated with the amortization of human assets investment. The accounting method can follow the traditional accounting methods and procedures. On the other hand, the fourth part will form human assets, which refers to the economic contribution and service contribution provided by talents to the enterprise. These contributions can be divided into three aspects. One is personal value. Talents can give full play to their due value in an enterprise by virtue of their own talents. The other is group value. Talents can unite and cooperate to create value together. The third is the overall value. The enterprise as a whole will better play its overall function and value if it absorbs more and more talents. For human assets accounting can be divided into monetary measurement and non-monetary measurement of two ways. First look at the monetary measurement, mainly future salary discount method, economic value method, goodwill method, fair value method and other methods. Several kinds. The content and method of non-monetary measurement is an incentive mechanism to estimate the development potential of internal personnel through performance assessment and evaluation, so as to judge the turnover rate of talents.

2.2 Human capital equity accounting

The accounting of labor rights and interests is the accounting of human capital rights and interests. The rights and interests of workers are the reasonable and legal rights and interests enjoyed by the owners of human resources, which can not be ignored by enterprises. The accounting of human capital equity includes two aspects: one is the accounting of human capital itself, and the other is the accounting of the laborer part in the new output value. The combination of the two constitutes the main content of human capital equity accounting.

3. PROBLEMS EXISTING IN FINANCIAL ACCOUNTING OF HUMAN RESOURCES

When enterprises carry out human resources accounting, there will often be some problems leading to accounting errors, and the enterprise has also put forward corresponding measures to solve many problems can be well solved. However, there are still some factors affecting the accuracy of the calculation, and because of these factors, there will be some unnecessary trouble. Here are some of the main factors:

3.1 Good management cannot be carried out in the accounting process

High-quality and efficient management system and management mode can ensure the smooth production and operation of enterprises, and human resource management also needs a set of sound and efficient management system. However, many enterprises do not pay attention to this point, for human resources management is not in place, resulting in a state of confusion, so that the financial accounting does not have a correct basis, thus reducing the accuracy of financial accounting. Second, the enterprise in the financial accounting, management is not in place, not strict, which makes the staff in the accounting and data processing may cut corners, not serious work, this will also lead to the accounting of the data error, affect the final result, bring unnecessary losses to the enterprise.

3.2 The professional quality of accounting personnel is not high

Accounting personnel's professional quality directly affects the accuracy of accounting data, so this factor is very important. Many of the troubles in accounting in modern enterprises are caused by human factors. On the one hand, because of the accounting personnel's own business level is not strong, professional quality is not high enough, not enough to understand the relevant knowledge, so that there are mistakes in the accounting process. In this way, the data it deals with will not be authentic, thus affecting the final accounting results. On the other hand, the quality of accounting personnel is not high, but also reflected

in the learning ability. Their learning level is not high enough, it takes a lot of time to accept the new accounting mode and accounting method, and the effect is not enough. Ideal. This limits the further development and improvement of enterprise accounting model, resulting in its accounting level has not been improved, affecting the long-term development of enterprises.

4. IMPROVE ACCOUNTING SOLUTIONS

Although there will be a series of problems in the accounting of human resources financial accounting, but in order to promote the better development of enterprises, it is necessary to face the positive, put forward the corresponding measures to improve the accounting ability.

4.1 Strengthen the management in the accounting process

Enterprises must strengthen management in the process of accounting, not only for the management of the accounting process and accounting personnel management and supervision, which will ensure the rigor of the staff to a certain extent, so as to improve the accuracy and efficiency of the work. As for the management of the accounting process, we should deal with the calculated data and store it properly. On the other hand, it is analyzed and calculated to ensure its accuracy and information validity.

4.2 Improve the professional quality of accounting personnel

In the selection of accounting personnel must be rigorous, picky, can not have a trace of relaxation. Multiple rounds of repeated screening should be carried out to select high-quality accounting personnel with high professional literacy and outstanding learning ability. So as to minimize the error caused by human factors in the accounting process. On the other hand, it also promotes enterprises to absorb and use advanced accounting methods to ensure the accuracy of accounting results.

5. CONCLUSION

To sum up, the rapid development of modern industry has created a good social condition for the development of human resource accounting, but at the same time some new problems are also born. These new problems need to find new solutions in practice, in its practical use, we should pay attention to some suggestions put forward in this paper, pay attention to the professional quality of staff and strengthen management. Hope that the work of human resources financial accounting of enterprises can be done well, enterprises can develop better and better, so as to promote our economic transformation and upgrading.

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