

Analysis of Standardizing to Improve the level of Financial Accounting Management

Deliang Wang

Caofeidian College of Technology, Tangshan, Hebei, China

Abstract: *Financial accounting is the key and foundation of enterprise financial management. Through high-quality accounting work, enterprises can timely find the shortcomings of enterprise management, so as to ensure the stable improvement of enterprise economic benefits. However, at present, there are still some problems in the internal accounting work of some enterprises, which seriously hinder the further development of enterprises. Enterprise managers should timely discover and solve the problems in the financial accounting work. This paper first introduces the meaning and characteristics of the financial accounting work, and then analyzes the existing problems in the current enterprise financial accounting work and proposes targeted solutions to it.*

Keywords: financial management; Financial accounting; normalization.

1. INTRODUCTION

Financial accounting work is the basis of enterprise operation, all parts of financial accounting need strict and serious management, especially to avoid the negligence of the staff, avoid accounting or operation problems caused by serious losses of the enterprise, therefore, it can be analyzed that the financial accounting work has an important significance for the development of enterprises. Based on the analysis of the basic work of enterprise accounting, this paper discusses the important influence of the basic work of enterprise accounting, and puts forward the standard of enterprise accounting work. Accounting work is the basis of enterprise operation. It manages the fund flow problem of the enterprise. Once the fund problem occurs, the enterprise will suffer serious losses and even stop operation of the enterprise. Therefore, in the process of enterprise development, special attention is paid to the standardized management of financial accounting, the introduction of professional personnel, so that the staff has a rigorous work style, the financial accounting work as its important task, to ensure the standard accounting work, to lay the foundation for the development of the enterprise.

The rapid development of economy is inseparable from the economic management work, and the accounting work is an important basis of the economic management work. Therefore, the quality of financial and accounting work directly affects the economic management work, and then affects the development of economy. True financial and accounting information, sound financial and accounting basic work, standardized accounting work order, not only is the basic link to do well in financial and accounting work, improve the level of financial and accounting service, but also strengthen and improve the government's macro-control, maintain good financial and economic order, promote the healthy and smooth development of the economy. Strengthening the basic work of finance and accounting is the need of improving management, strengthening macro-control and maintaining the order of market economy. The accounting work is an important economic governance work, and the accounting basic work is the basic link of the accounting work. To strengthen the basic work of finance and accounting and standardize the order of finance and accounting work is very urgent and necessary to consolidate and perfect the socialist market economic system, and is of great significance.

2. OVERVIEW OF FINANCIAL ACCOUNTING WORK

3.1 Meaning of financial accounting

Finance and accounting means that the work related to finance and accounting of an enterprise complies with national laws and regulations, and the personnel engaged in finance and accounting accurately calculate and record the capital expenditure and receipt of the enterprise's production and operation, comprehensively deal with the ongoing and completed financial activities of the enterprise, analyze and integrate the resulting data, and make reasonable judgments for other business activities of the enterprise. Nowadays, enterprises can not only conduct financial accounting after the end of business activities, but also budget activities in advance before implementation to ensure the normal operation of business activities. In addition, they can also conduct financial accounting in the business activities. In the process of real-time record accounting, to prevent errors in financial matters, to prevent the operation of enterprises play a role in supervision.

3.2 Characteristics of enterprise financial accounting

Financial accounting has the following characteristics. First of all, money is used as the unit of measurement, which is very reasonable and reliable. Economic activities of enterprises are reflected and supervised by monetary scale, physical scale, labor scale and other ways Reflect the enterprise's financial and consumption situation, so as to ensure the normal operation of the enterprise's financial accounting, and play an effective role in the supervision of the finance and accounting-related activities.

Secondly, the financial accounting is to sort out, analyze and calculate various economic activities of the enterprise, and strive to make the financial information complete and complete, do not ignore every financial accounting of financial activities. During the supervision period, there should be no omissions, and real-time monitoring of activities, continuous accounting work can make the financial accounting of the enterprise real and effective results. In addition, enterprises in accounting to comply with the relevant laws and regulations as the basic principle, so accounting information should be reliable and true, which requires enterprise staff to provide legal accounting vouchers, accounting personnel in accordance with the accounting law for correct accounting processing, strictly abide by each legal provisions, only in this way, the enterprise accounting results will ensure true and accurate.

3. BRIEFLY DISCUSS THE PROBLEMS EXISTING IN THE CURRENT ENTERPRISE FINANCIAL ACCOUNTING WORK

In the process of enterprise operation, leaders of some enterprises mainly care about production and sales, and often pay little attention to financial accounting, thinking that it is just a simple bookkeeping, accounting and reporting work. Therefore, there are many weak links in financial accounting, such as: In many enterprises, the financial and accounting institutions are not set up reasonably, the post responsibilities of the financial and accounting personnel are unclear, and they do not comply with the control principle of authorization and approval. The internal financial accounting system of the enterprise is incomplete, the accounting work is in disorder, the accounting accounts are not standardized, the voucher content is incomplete, and the authenticity, accuracy and effectiveness of the data information cannot be guaranteed. Many enterprises regard the finance and accounting department as the department of money management, so "nepotism", the result of the finance and accounting accounting work is not professional, the finance and accounting personnel on the information generated by the accounting computerization is not clear, the finance and accounting report content is not complete, irregular, there is no tight, complete articulation relationship between the tables; Enterprises lack of effective internal accounting control, accounting information exposed problems will not be punished, to the illegal behavior to take advantage of the opportunity, some accounting personnel violate financial discipline and principles, intentionally provide false information, resulting in the loss of assets, waste of funds.

4. STRATEGIES FOR STANDARDIZED MANAGEMENT OF ENTERPRISE FINANCIAL ACCOUNTING

4.1 In accordance with the financial and accounting industry standards

To improve the enterprise financial and accounting system, our country has introduced the financial and accounting industry standards and laws in succession, is to Let the workers and managers of the accounting industry have laws to follow. Be able to complete the accounting work in accordance with laws and regulations and industry standards, and make contributions to the development of the enterprise. In accordance with the Finance and Accounting Law of the People's Republic of China, the Administrative Punishment Law, the Enterprise Finance and Accounting System, the Enterprise Finance and Accounting Standards, the Internal Finance and Accounting Control System and other laws and regulations and industry standards, the enterprise can formulate the perfect finance and accounting system standards belonging to the enterprise. First of all, enterprises conduct normative analysis of financial accounting in accordance with laws and regulations to clarify the shortcomings of their own financial accounting. Secondly, clean up the enterprise's assets, liabilities, equity and other accounts, in accordance with the existing system and laws and regulations, reformulate the enterprise's financial accounts, so that the accounts are more scientific and reasonable. Finally, formulate the financial accounting system of the enterprise, as the enterprise financial accounting standard program.

4.2 Improve the setting of financial accounting posts

Each enterprise should clarify the functions, responsibilities and the corresponding work content of each financial and accounting post, and work out a scientific post setting adjustment plan based on this. The enterprise should establish at least four posts of fund preparation, financial and accounting audit, organizational accounting and accounting check, so as to implement the scientific allocation of enterprise funds, so as to realize the rational use of each fund and obtain greater profits for the enterprise Economic benefits. At the same time, enterprise managers should also give certain autonomy to the financial work, to ensure that all financial work can be carried out in accordance with the corresponding rules and regulations, the overall financial work process can be effectively strengthened, each work can be orderly. At the same time, each enterprise should have a deeper understanding of the financial accounting system, to change the previous single accounting and accounting mode, not only to continue to learn the knowledge of financial accounting, but also to improve the internal cognition of the financial management work, to ensure the smooth implementation of the accounting management work, to ensure that no matter how the economic environment changes, the enterprise financial management work Can adapt.

4.3 Strictly investigate irregularities in the financial accounting process and improve the supervision and management mechanism

The non-standard behavior exists in the process of enterprise financial accounting, such as not according to the accounting

policy accounting, accounting deviation from the essence of economic business, careless caused by misrecording, not according to the financial accounting standards to carry out the review and audit procedures, these non-standard behavior will cause the distortion of financial accounting results. Enterprises need to strictly investigate irregularities in financial accounting, develop a sound supervision and management mechanism, and supervise whether financial accounting conforms to financial accounting standards and industry requirements. The person responsible for supervision and management,

It is necessary to have a higher level of finance and taxation to avoid the situation of laymen supervising professionals. Conditional large and medium-sized enterprises can set up internal audit department, regular, surprise review of the standardization of enterprise financial accounting and accounting personnel behavior legitimacy. Enterprises should hire financial accounting firms to do annual audit every year, and make up for the lack of internal supervision through external audit to prevent internal collusion. The supervision and management personnel of the enterprise need to strictly investigate the non-standard behavior of the financial accounting in the enterprise, and will not tolerate the illegal behavior of the financial accounting personnel, punish the relevant personnel strictly in accordance with the rules and regulations of the company, and report serious violations to the public security organs for handling.

4.4 Establish a performance appraisal system

The work of financial accounting requires a rigorous attitude to avoid mistakes in work. Enterprises need to redivide the content and responsibilities of financial accounting work. When mistakes occur in financial accounting, financial accounting personnel should bear the main responsibility, and direct leaders should bear the joint and several responsibility. According to the characteristics of the accounting work, the enterprise develops a performance appraisal system suitable for the accounting staff of the enterprise, so that the performance of the accounting staff will be directly linked with their bonus, promotion and salary increase, so as to improve the enthusiasm and initiative of the accounting staff. Supervisors also implement performance appraisal simultaneously, and reward supervisors if they actively discover irregularities of financial and accounting personnel.

5. CONCLUSION

In short, in the work of finance and accounting, the finance and accounting personnel need not only a good sense of responsibility, but also a rigorous working attitude. They must optimize the work of finance and accounting under the guidance of professional knowledge and their own abilities. The change of accounting work affects the development of enterprises, which is also an important reason for enterprises to pay special attention to accounting work. To standardize the basic work of finance and accounting, we should first strengthen the standardization and management of finance and accounting personnel, improve the management system to strictly control all parts of finance and accounting work, enhance the cultural knowledge and technical level, and improve the ability of finance and accounting personnel to independently handle accounting and business. At the same time, they should have a sense of responsibility and professional ethics, and be able to take the enterprise's finance and accounting work as an important job. We should adhere to the standardization of the basic work of financial accounting, improve the economic benefits of enterprises, and enhance the guarantee of funds.

REFERENCES

- [1] GOU Yujun. Design and Implementation of Financial Accounting Management System of an Enterprise [D]. University of Electronic Science and Technology of China, 2015, (03):72.
- [2] ZHANG Yingdong. Discussion on standardized Management Measures of enterprise financial accounting [J]. China Commerce and Trade, 2013, (15):40+42.
- [3] Hu Yafei. On How to Strengthen Accounting Basic Work and Improve Accounting Quality [J]. Contemporary Economy. 2014, (18):114-116.