Research on the Current Situation of Management Accounting in the Application of Enterprises

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Abstract. The relationship between economy and accounting is getting closer and closer in the modern market economy system. Enterprises are the main body of market economy. The application of management accounting in modern enterprises plays an increasingly important role in the development of enterprises. The changes of modern economy not only play a positive role in the production of management accounting, but also constantly put forward new requirements, which promote the development of management accounting.

The Significance of Implementing Management Accounting in Enterprises

Application of Management Accounting is the Inevitable Requirement of Enterprise Development

Management accounting adapts to the requirements of modern economic management, and it can transform the production model management mode into a management mode centered on developing the market, mobilizing all aspects of enthusiasm and achieving maximum economic benefits, so as to realize a virtuous circle under the conditions of market economy.

Management Accounting Provides First-hand Information for Business Decision-Making

In give full consideration to the role of economic law and economic condition of constraint condition, choosing reasonable model to quantify the information management accounting, according to the requirement of optimization design in the shortest possible time, quickly and carefully of data collecting, filtering, processing and handling, purposefully and is expected to speculate about the future of enterprise sales, profit, cost and capital change trend and level, for the enterprise management decision to provide first-hand information.

Management Accounting Reduces Costs for Enterprises

The use of management accounting can make an effective overall grasp of the enterprise's production and operation conditions, and then effectively control the cost, thereby saving production costs, making the use of various resources to the highest efficiency and maximizing economic benefits.

Management Accounting is the Guarantee of Regular Control of Economic Activities

In management accounting, the pre-control and in-control of economic activities are effectively combined, and the actual occurrence in the process of implementation is compared with the plan formulated beforehand. The deviation between the two is analyzed, the causes are identified, and then measures are taken to rectify the work programme in time so as to achieve the optimal state, which provides a strong guarantee for the normal operation of economic activities.

The Present Situation of Management Accounting in Enterprise Application

A Scientific Theoretical System of Management Accounting has not yet Been Formed

At present, management accounting is only applied in some scattered areas and some enterprises.
Therefore, it is impossible to really solve the problems of management and operation that enterprises need to improve urgently and to achieve the goal of improving economic efficiency. Moreover, a scientific theoretical system of management accounting has not yet been formed to promote management accounting to carry out reasonably and practically.

The Application of Management Accounting Method in Practice Has Great Limitations

At present, the financial accounting management system in our country still uses the planned economy model, which makes it difficult to make a major breakthrough in practice, that is to say, management accounting has great limitations in practical application.

Lack of Professional Management Accounting Team

In our enterprises, there are no specialized institutions and professionals responsible for the management accounting work, undertaking the corresponding tasks and performing the corresponding responsibilities. Generally, they are only part-time Financial Accountants of the unit, and there is no professional management accounting team.

Reasons for Problems in the Application of Management Accounting in Enterprises

Management Accounting Lack of Solid Theoretical Foundation

China's management accounting system is not perfect enough, which is in the process of continuous development and improvement, and it also lacks uniformity and standardization. Management accounting research still lacks reliable theoretical basis and has not formed an organic whole.

The Theory of Management Accounting is Inconsistent with the Actual Situation

The theoretical research of management accounting in China is based on the research results of the theoretical system of management accounting abroad, which broadens the field of management accounting and enriches the content of management accounting, but these related disciplines have not been applied to management accounting comprehensively and systematically, lacking practical application value.

Failure to Give Full Play to the Role of Management Accounting

Nowadays, in China's enterprises, the management accounting fails to provide the useful information needed by managers and managers, thus neglecting the provision of decision-making information. The most critical assessment and evaluation problem in the responsibility accounting has not really been solved, so that the enthusiasm of the management accounting staff has not been effectively mobilized, not to play its due effect.

Management Accounting Consciousness of Managers is not Strong

Influenced by traditional management accounting concepts and traditional behavioral habits, many managers lack the understanding of modern management accounting, fail to establish the concept of combining financial management with enterprise management, and dare not speak in front of leaders, which makes the application of management accounting in enterprises more effective and hinders the healthy development of management accounting.

Weak Comprehensive Ability of Management Accountants

At present, the accountants in our country have not been trained in accounting practice systematically, with low quality, weak comprehensive ability, low level of knowledge and unreasonable knowledge structure. Moreover, they have poor values and low professional standards, and they will make false accounting information, which will distort the accounting information and damage the image of enterprises and individuals.
Measures to Improve Enterprise Management Accounting in China

Creating Management Accounting System Suitable for Chinese Enterprises

According to the basic national conditions of our country and the specific requirements of the socialist market economy with Chinese characteristics and modern enterprises, we should study the theory of management accounting and quickly grasp the knowledge of economic management that can meet the needs of the development of market economy. Learning from the successful experience of management accounting in developed countries to guide the accounting work under the new form will help to promote the development of enterprise management system, improve the management level of enterprises, and achieve the ultimate goal, and lay a solid theoretical foundation for the application of management accounting in China.

Change the Traditional Ideas and Strengthen the Management Accounting Consciousness of Enterprise Leaders

Management accountants should change the traditional manual accounting mode, free themselves from the past "report accounting" mode, which simply reflects the past and calculates "dead accounts", and open up their horizons, so as to establish a "business accounting" mode for future decision-making and calculation of "living accounts", and create a new situation of management accounting work. At the same time, we should strengthen the management accounting consciousness of enterprise management accountants, which is the key.

Improving the Comprehensive Ability of Management Accountants

Strengthen the training, education and learning of accountants, improve the comprehensive ability of management accountants, and establish a team of high-quality and high-ability management accountants. They can use professional accounting methods to analyze and obtain valuable information and complete a series of management functions in the economic process of enterprises.

Combining Theory with Practice

Combining with the reality of our country, by investigating and researching the cases of the application of management accounting in our enterprises, we actively explore a new way of Chinese management accounting which is effective in practice, so as to strengthen the internal management mechanism of enterprises and achieve the ultimate goal of improving economic benefits. Promote the management accounting of our country's enterprises to enter the stage of reform and innovation as soon as possible and the new stage of development of a virtuous circle.

Establishment of Computer-Centered Information Processing System

Since the beginning of the 20th century, changes in the world economic situation, especially modern production in the information society, have created a material basis for modern accounting to play its functions of prediction, decision-making, planning, control and responsibility assessment. The highly prosperous commodity economy, especially the rapid development of the global market economy, has opened up a useful place for management accounting. Under such economic conditions, it is unimaginable to adopt management accounting to manage the internal value of an enterprise without the aid of computers. Nowadays, the world is in the era of rapid development and application of computer technology. The collection, transmission, processing, processing, storage and output of accounting information are all completed by computer. Therefore, it is necessary to compile general software of management accounting to realize the standardization and informatization of management accounting.

References
