

The application of fine management in enterprise accounting

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Abstract: The accounting management determines the capital investment, daily operation and future development of enterprises, so enterprises put forward higher requirements for accounting management. Based on the background of the new normal economy, in order to improve the competitive strength of enterprises and better cope with market changes, the paper introduces fine management in accounting work, and analyzes the characteristics and significance of fine management of accounting work. Applying fine management to modern enterprise accounting work can meet the needs of process management, help enterprises determine the strategic positioning, and master the management data. This paper points out the problems existing in the accounting work of modern enterprises, and puts forward effective countermeasures, in order to provide certain references for enterprises to realize modern management, make accounting work more detailed, implement it to all aspects of enterprise work, and provide important basis for enterprises' investment decisions.

Key words: fine management; enterprise accounting; personnel quality; working efficiency

1 Introduction

In recent years, the trend of economic globalization has become more obvious, many enterprises in our country have entered the international market in great strides, which puts forward higher requirements for the modern management of enterprises. The complex and changeable market environment and the increasingly fierce competition environment force Chinese enterprises to carry out fine management [1]. Accounting management is an important part of the modern management of enterprises. Under the influence of the concept of fine management, the implementation of fine management of accounting by enterprises is of great significance to improve their own management level and achieve sustainable development [2]. However, at present, some enterprises do not understand the connotation and characteristics of accounting fine management, and cannot apply the fine management mode in accounting work, which indirectly affects the quality and effect of accounting work. Therefore, it is particularly necessary to study the connotation, specific application and promotion strategy of fine management in enterprise accounting.

2 Overview of fine management of enterprise accounting work

2.1 Connotation of fine management

Fine management is a kind of management mode to improve the operating efficiency and management level of enterprises by refining the management mode, process, working and other details. It is developed on the basis of modern management theory and advanced management experience. The fine management mode pays attention to every link and

detail in the process of enterprise operation and management, and develops fine and detailed management plans, accurate data analysis and continuous optimization of processes for different management needs and problems. Its core is to use data analysis as a practical solution to support the gradual implementation of lean management. Data can help enterprises understand customer needs, generate improvement opportunities, explore management solutions, and check the implementation effect [3]. The fine management mode emphasizes the continuous tracking and monitoring of ongoing innovation and improvement projects, making every department, every link and every employee of the enterprise become the quality manager of the enterprise. Fine management mode can detect subtle management problems more accurately, help enterprises optimize quality culture and management mode, and improve the accuracy and credibility of performance evaluation.

In general, the fine management is a management mode that is effective in quality management, process optimization and performance evaluation. It is characterized by continuous generalization and refinement, continuous pursuit of excellence, and constant focus on cost, which helps enterprises shorten the time to acquire knowledge and experience, and achieve lean, quality and performance in enterprise management.

2.2 Characteristics of fine management

Accounting work is one of the core management work of enterprises, and fine management of accounting is implemented in the aspects of accounting process, systems, norms, data collection and analysis [4]. Its characteristics are as follows:

First, emphasizing whole-process management. The fine management mode emphasizes the management and optimization of all links and details in the whole accounting work flow to improve the quality and efficiency of accounting work.

The second is to rely on advanced technological means. Accounting fine management with advanced information technology means, such as financial systems, data analysis tools, artificial intelligence, etc., can optimize the accounting management process, improve the accuracy of data usage and automation of data collection process.

The third is to emphasize the comprehensiveness and standardization of internal management. The refinement of enterprise accounting reflects the comprehensiveness and standardization of the internal financial management of the enterprise organization, promotes the improvement of the quality of the internal management of the enterprise, and strengthens external users' trust in the financial information of the enterprise and the standardization of internal management.

Fourth, advocating teamwork and communication. In the process of accounting refinement management, enterprises need to establish team cooperation and communication in order to collaborate effectively among departments and relevant personnel, maintain information flow and achieve the sustainability of the work.

Fifth, focusing on data management and analysis. Accounting refinement management emphasizes the importance of data in accounting work, improves the ability of data perception and use in accounting work, so as to make business decisions and financial analysis more accurately.

3 Problems existing in accounting management of enterprises

3.1 Lack of perfect internal control mechanism

When enterprises carry out accounting management, the main goal is to maximize the economic benefits, so they pay more attention to the management of short-term benefits and ignore the construction of internal control mechanism [5]. This leads to inadequate internal control mechanisms, which does not conform to the work content of accounting management, and lacks the actual connection with the development of enterprises. In particular, the long-term planning is

relatively extensive, resulting in the low efficiency of accounting management and affecting the sustainable development of enterprises.

3.2 The backward working mode has low efficiency

In some enterprises, the investment in accounting management is insufficient, the level of informatization is low, and accounting personnel still adopt the traditional working mode, lacking effective communication and contact with various departments, which leads to unreasonable data collection and sorting, a certain degree of lag, and affects the authenticity and integrity of accounting information. In addition, there are also problems in the implementation of the plans made by various departments. In particular, the implementation of budget preparation is affected by the performance of various departments, resulting in exceeding the budget, which further affects the efficiency of accounting management.

3.3 The comprehensive literacy of accounting personnel is not high

The existing accounting personnel in some enterprises are not of high quality, with insufficient specialized knowledge and working experience, and are not familiar with the various processes of the enterprise [6]. Although some young accounting personnel have mastered advanced knowledge and relevant policies, they have no working experience. Therefore, it is difficult for them to rationally apply the theoretical knowledge in practical work, and their working efficiency is not high. While some older accounting personnel are experienced and able to handle various affairs in a stable manner, but due to the relatively backward management concept, it is difficult for them to absorb advanced management methods and management concepts, which will also affect the working efficiency.

4 Application strategy of fine management of enterprise accounting

4.1 Sorting out the refined management concept

The concept of fine management is the basis and premise of fine management of enterprise accounting work. Therefore, whether it is the leadership of the enterprise, the governance layer, the management level, or the accounting staff should actively establish the concept of fine management, which can be expanded from the following aspects.

First, enterprise leaders, management and governance should deeply understand the meaning, characteristics and important value of fine management through offline or online self-study, and realize the advantages of fine management through practical cases of applying the fine management concept, so as to gradually establish the fine management concept.

Second, enterprises should create a culture atmosphere of fine management to promote the establishment of fine management concept. In the process of creating a culture atmosphere of fine management, the enterprise should provide the necessary financial, technical and talent support for the construction of the atmosphere, so as to remove obstacles for the establishment of the accounting fine management concept in the whole enterprise. For example, enterprises can use the bulletin boards, LED screen to carry out the publicity work of fine management concept, or hire well-known lecturers to organize lectures and training, so that the fine management concept can be deeply popular [7].

Third, accounting personnel should take the initiative to establish the concept of fine management, strengthen the study of fine management theory and practical cases, and improve their own accounting work level by integrating accounting practice with fine management concept.

4.2 Improve the fine management system of accounting work

First of all, establish a refined accounting management responsibility system. An enterprise can clarify the responsibilities of the financial accounting department in various aspects such as the enterprise's economic activities, daily operations, capital management and circulation, and human resource management in accordance with the actual situation of its own financial accounting work, and restrict and standardize the behaviors of accounting personnel by assigning the responsibilities of fine management to specific personnel in specific positions of the department. Encourage all

departments to actively cooperate with accounting work. If accounting personnel or other department personnel cause financial risks due to failure to perform their duties, the enterprise may hold the relevant personnel responsible according to the degree of economic loss caused to the enterprise by the financial risks. Secondly, optimize the fine management process of accounting work. Enterprises should simplify the complicated accounting management process in the past, retain some essential processes, and eliminate some complicated and ineffective processes.

4.3 Fully implementing refined budget management

First, fine budget management business. Enterprises can divide budget management into several modules according to their own management characteristics, and set up special responsible persons for each module, and the dedicated person is responsible for the implementation of relevant work. If the enterprise belongs to a larger group and has several subsidiaries, its budget management business modules should be more detailed to ensure that each subsidiary carries out budget management under the same budget management process template requirements. Secondly, choose the budgeting procedure and method scientifically [8]. The budgeting process is divided into several types, such as bottom-up, top-down and a combination of top-down and bottom-up approaches, and enterprises can choose the budgeting process scientifically according to their own conditions. In the selection of budgeting methods, enterprises can flexibly choose flexible budgeting, zero-based budgeting and rolling budgeting to improve the scientific budgeting. Finally, we will improve the budget evaluation system and promote efficient implementation of refined budget. Budget evaluation is closely related to the improvement of the efficiency of fine budget management. In order to effectively implement the refined budget management, enterprises should establish a sound budget evaluation system and enhance the enthusiasm of employees to implement the refined budget management by directly linking the budget target with the employee's income. Budget execution is the key to fine budget management. In the process of implementing budget management, all departments should strictly implement the budget in accordance with the requirements of fine budget management to ensure that the budget control indicators are implemented in place. For departments and individuals unable to effectively implement the budget, the enterprise shall be punished in accordance with the corresponding rules and regulations.

4.4 Improve the level of refinement of enterprise cost accounting

Fine cost accounting is an important part of fine management of accounting work. Fine and scientific cost accounting can not only ensure the integrity, accuracy and reliability of accounting information and data, but also reflect the accounting elements involved in the operation and development of enterprises in real detail, and is an important reference basis for enterprises to make management decisions. Enterprises can improve the level of refinement of cost accounting in the following ways:

First of all, select the fine cost accounting method reasonably. In the process of cost accounting, enterprises should reasonably select refined cost accounting methods according to the characteristics of cost accounting, flexibly use the average allocation method, actual cost amortization method, irregular amortization method and other cost allocation accounting methods to achieve refined cost accounting, and actively explore modern and scientific activity-based costing method to improve the level of refinement of cost accounting [9]. Among them, activity-based costing includes three parts: identifying activities, selecting cost drivers and determining operation flow. When adopting this method, accountants should select cost drivers on the basis of identifying, sorting and classifying the main operations in the production and operation activities of the enterprise, and eliminate some worthless activities, so as to make the operation process more scientific and reasonable, and the cost accounting more refined and standardized. Secondly, the production, sales, service and other departments of the enterprise should work together to strengthen cost management to reduce the capital cost and unnecessary losses in daily work, so as to improve the refinement level of enterprise cost accounting. For example, the

production department should do a good job in the detailed records of raw material consumption, equipment consumption, labor input and other costs in production, and carry out detailed cost accounting work; The financial department should conduct fine management of the funds for production, sales, service and other departments, and improve the quality of fine cost accounting by avoiding false quotation and seeking private gains, so as to enhance the fine level of enterprise cost accounting.

4.5 Improve the literacy of accounting personnel and introduce information technology

First of all, the effective development of the fine management mode cannot be separated from the support of professional talents, so enterprises need to carry out professional training for accounting personnel. A training system should be established to provide accounting professional knowledge and refined management mode and other related content training for both on-duty and on-the-job accounting personnel, so as to improve the professional and technical ability of accounting personnel and improve the efficiency of refined management. Secondly, pay attention to professional quality training. Accounting personnel are required to abide by professional ethics, strictly abide by the rules and regulations, and prevent the emergence of bad behavior. Through continuous training, the comprehensive quality of accounting personnel can be improved, thereby establishing a high-quality team and ensuring the effective promotion of fine management. Secondly, the application of information technology can reduce the use of human resources and realize the intelligence and automation of accounting management. In the fine management mode, information technology can also be introduced to establish information systems, which can be used as a carrier for fine management to achieve better results. Information system can be used to strengthen the communication between accounting department and other departments to achieve a high degree of information sharing inside and outside the enterprise. With the support of information technology, the data generated by various departments can be quickly transmitted to accountants and classified, and accountants can also use software for fine processing, making financial statements more detailed, providing enterprises with a series of data such as the market prospect of the product or the investment, past benefits, and future market competition for development, so as to ensure that corporate decision-making is more scientific and reasonable.

5 Conclusion

The fine management of enterprise accounting has the characteristics of fine management, information technology and specialization, and enterprises can explore the strategies to improve the fine management level on the basis of careful analysis of the characteristics and significance of fine management of accounting. At present, accounting fine management has been preliminatively applied to financial planning, budget management, accounting process reengineering, supervision work, etc. However, due to the immature of the refined accounting management mode implemented in our country, the quality and efficiency of refined accounting management are not ideal. To this end, enterprises can improve the level of fine management of accounting work by encouraging accounting personnel to establish fine management concept, improving the system of fine accounting management, effectively implementing fine budget management, strengthening fine cost accounting and implementing accounting management information construction.

Conflicts of interest

The author declares no conflicts of interest regarding the publication of this paper.

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