

Application and Exploration of Management Accounting in Enterprise Management

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Abstract: Management accounting(MA) is a part of the accounting system, but with the development of the accounting system, gradually separated from it. MA and financial accounting, the main purpose is to help enterprises in the management and decision-making level can be more optimized, so as to improve the economic benefits of enterprises. The purpose of MA is to adapt to the market competition, facilitate the management of economic operations within the organization, and maximize the economic benefits of enterprises and companies. Therefore, the development of MA is imperative. Since the entry of MA in western countries in the 1980s, the core influence of MA in enterprises and institutions has been gradually recognized by people, and has been applied in enterprise work in a certain range, and achieved good results at the same time. However, with the influence of many factors, the application of MA in the management of Chinese enterprises and institutions is still at a low level. This paper mainly analyzes the specific application of MA in enterprises, combines questionnaire survey method, expounds the problems existing in the application of MA in enterprise management, and puts forward reasonable Suggestions, hoping to play a certain role in promoting the development of MA.

1. Introduction

With the continuous development of China's economy, the economic model of enterprises has undergone earth-shaking changes, market competition is increasingly intensified, and the market environment is constantly changing. Traditional financial accounting methods cannot provide more effective decision support for enterprise operation and management activities, nor can they meet the development requirements of modern enterprises [1-2]. In this case, it is an important test for the managers of the enterprise. Under the new situation, enterprise managers are required to continuously improve management level, promote enterprise transformation and upgrading, and maximize economic benefits [3]. Therefore, MA, as an important tool of enterprise management, has become the starting point that enterprises must pay attention to [4]. MA has a great role in promoting the improvement of enterprise management level. It is the comprehensive application of enterprise accounting system and management system. If an enterprise can scientifically apply MA. However, from the current situation of the application of MA in enterprise management, it still faces many problems and deficiencies, which need to be further improved and improved [5]. Only by thoroughly solving the problems in MA in enterprise management can the advantages of MA be given full play so as to promote the sound and rapid development of enterprises [6].

China's MA has been developed in practice, but the introduction and research of relevant theories are relatively late [7]. In 2018, the ministry of finance issued "on the all-round MA system of the construction of the guiding opinions, advice has been clear about the MA information by analytical processing, integration of financial and business activities, to the enterprise in the strategic planning of reasonable formulation, implementation and control and evaluation plays an important role in

such aspects, and put forward the our country we will speed up the establishment of a MA system of the "4 + 1" construction goals, namely to promote the MA theory system, guidance system, the talent team construction, information technology development, and strengthen the external advisory services support for the development of MA role [8-9]. In 2018 the ministry of finance on the basis of the above guidelines issued such as the MA basic guide, and gradually improve and issued by the MA about strategy, budget, cost, operation, investment and financing, 34 items such as performance, risk related application guidelines, for application of MA in enterprise management work provides the necessary guidance [10-11].

In this paper, using the method of questionnaire survey, to obtain the real survey data, then according to these data, establish a multivariate linear regression model, analysis of problems existing in the MA in the application of the influencing factors, and it is concluded that the main influence factors and secondary influence factors, specific countermeasures according to these factors in the analysis, want to change the present situation of the application of MA, promote the development of domestic enterprises in MA [12].

2. Method

2.1 Questionnaire Survey

Questionnaire is a widely used method in social investigation at home and abroad. The specific investigation adopts the combination of online investigation and offline investigation. One week, we collected 305 valid answers. Two regions with large number of enterprises were selected to issue the questionnaire, so as to make the obtained data reflect the real situation of people as much as possible.

2.2 Mathematical Modeling

Mathematical modeling is based on the actual problem to establish a mathematical model, mathematical model to solve, and then according to the results to solve the actual problem. When a practical problem needs to be analyzed and studied from a quantitative perspective, people will establish a mathematical model with mathematical symbols and language on the basis of in-depth investigation and research, understanding of object information, making simplified assumptions and analyzing internal laws.

In real life, the application of MA in enterprise management is not satisfactory, there are some problems. However, there are many factors that restrict the application of MA in enterprise management.

3. Experiment

According to relevant research, according to the importance of application influencing factors, the order from small to large is: the number of employees, the market value of enterprises, the number of internal activities, the number of external activities, the educational level of personnel, other, information level. According to the results of the questionnaire survey, this paper will select the application level of MA as the dependent variable, and select the factors that enterprise managers pay more attention to as the independent variable. There are two categories of independent variables and six factors.

First, the dependent variable is processed. The application level of MA is divided into three levels, namely low, medium and high, with the value range of [0,3]. The interpretation of the value range is as follows: the application level of MA is relatively low, and we believe that the application level of MA corresponds to the value between 0 and 1. The application level of MA is medium. We believe that the application level of MA corresponds to the value between 1-2. The application level of MA is relatively high. We believe that the application level of MA corresponds to the value between 2-3.

Secondly, the variable selection is explained. Independent variables are mainly divided into internal factors and external factors. Internal factors are divided into enterprise value, enterprise

management knowledge of MA (high or low), the management system is perfect, staff quality (high or low), information level (high or low), enterprise value for continuous variables, scope is 1 billion - 50 billion, corporate management knowledge of MA, management system is imperfect, personnel quality, information level of chaotic variables, the values of 0 and 1. External factors can be divided into the intensity of national policy assistance (strong or weak), and the intensity of national policy assistance is a disordered variable, with values of 0 and 1. At the same time, let the enterprise market value be X1, the enterprise management's understanding of MA be X2, the improvement level of management system be X3, the quality of employees be X4, the information level be X5, and the national policy support intensity be X6.

4. Analysis and Discussion

4.1 Experimental Results

The analysis results of the data obtained from the questionnaire are shown in figure 1 below.

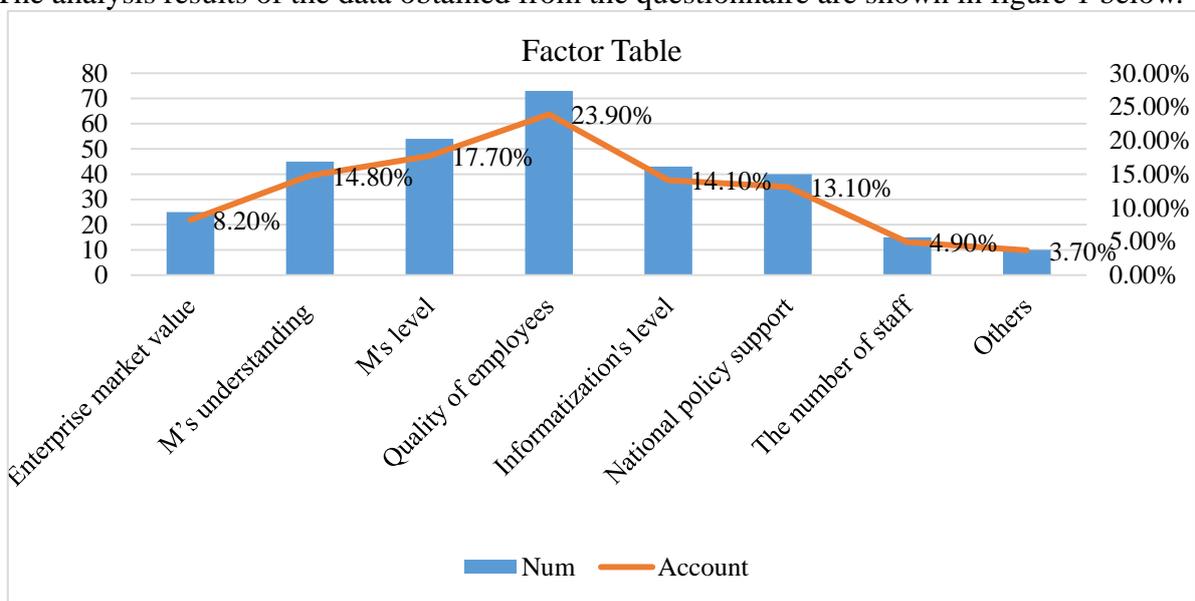


Figure 1. Factor analysis table

According to the results of the questionnaire, the market value of the enterprise, the understanding of the management of the enterprise to the MA, the perfection of the system, the quality of the employees, the level of informatization, and the degree of national policy support are the six factors that are considered to have the greatest influence.

After the data of dependent variables and independent variables were sorted out, SPSS22.0 was used for unitary linear regression analysis, and the results were shown in table 1 below.

Table 1. Regression coefficient and significance test table

Variable	Regression coefficient	The value of P
Constant	-115.674	0.000
Enterprise market value(X1)	15.46	0.054
Management level's understanding of MA(X2)	44.233	0.000
The level of management system(X3)	45.79	0.000
Quality of employees(X4)	50.64	0.000
The level of informatization(X5)	40.15	0.000
National policy support(X6)	30.26	0.000
Adjust R ²	0.500	The value of F 15.006

As can be seen from table 1, the adjusted R2 in the model is 0.500, and the goodness of fitting is

acceptable. In addition, F was 15, and the corresponding probability P value was $0.000 < 0.01$. The P value corresponding to each independent variable is less than 0.01, indicating that each introduced independent variable has a significant influence on the dependent variable at the significant level of $\alpha = 0.01$. The influence degree of each factor is judged by the regression coefficient, among which the quality of employees has the greatest influence on the application level of MA, and the market value of enterprises has the least influence on the application level of MA.

4.2 Analysis of Influencing Factors and Countermeasures

In 4.1, since the enterprise market value and the level of national policy assistance have little influence on the application level of MA, the influence of enterprise market value and the level of national policy assistance on the application level of MA is not analyzed.

(1) Insufficient understanding of MA by enterprise management

In the enterprise management behavior, MA is one of the very important contents. Through MA, on the one hand, the values of management can be well tested, and on the other hand, the level of management awareness and thinking owned by the management can be seen. Current management more affected by the traditional financial accounting thoughts and restrictions, the one-sided emphasis on corporate profits, to management awareness is not enough, lead to the reasons of the existence of this phenomenon include the following: first, the general status of MA in enterprise management is low, a lot of enterprise management, accounting practitioners will work confined to simple reimbursement, accounts, so far as the management belongs to the policy makers. Accounting personnel mainly do a good job in financial accounting, and MA has gradually become a form of sideline, often do not cause enough attention; Second, as the enterprise management, often do not pay attention to the status of MA, the lack of enough understanding of MA, so that the effect of MA should have been greatly discounted. As a modern enterprise manager, not only can master certain business philosophy, but also need to have financial management, accounting management thinking, so as to better promote the development of enterprises. However, the current reality is that most business operators are bound by the traditional concept, do not pay attention to MA, so that the role of MA can not play.

(2) The management system is not perfect

At present, most of the enterprise management personnel are also on the MA is strange, in the process of enterprise financial management, usually just rely on personal subjective consciousness to measure the company's accounting cost accounting as a result, instead of using the method of scientific MA analysis, less economic benefit evaluation, cost analysis, and external risk management focus to consider. Therefore, the final cost accounting data of the company cannot meet the expectation, which shows the importance of MA in the operation of the enterprise. Most enterprises will pay more attention to the sales part of the enterprise. They generally believe that the amount of sales directly determines the maximization of the company's economic benefits. However, with the continuous growth of economic benefits, enterprises will find that the growth range of sales is not proportional to the growth speed of the company's economic benefits. Positive benefits the growth of the MA system also gradually enriched and developed, if the enterprise did not consider, accounting personnel and the lack of more specific knowledge and skills, will make the final benefit data is not accurate, can appear even serious information distortion, it is difficult to ensure that the next step of work continues, MA in enterprise management is not normal operation, the company wants to control economic benefit is impossible.

(3) The quality of employees

MA personnel knowledge more widely, high-quality MA personnel not only have the financial, auditing, taxation, economy, law and theory knowledge, knowledge of statistics, information economics, and computer software applications in the field of knowledge and technology, and can be flexible according to the need of decision analysis and process the data, also has the strong communication, presentation, leadership and other soft power. At present, many employees have not received formal training, lack of experience, lack of high-quality MA talents affect the development of MA, but also directly affect the rapid development of enterprises themselves.

(4) Informatization level

First of all, the data required by MA mainly comes from financial information and data collected by various departments of the enterprise, which requires a large number of people from various departments to collect by various methods, and the collected data are also limited and incomplete.

The accounting information system is more and more advanced, which can realize resource sharing and data sharing within enterprises. In this way, it saves the time of manual data collection in various departments, and saves manpower, material resources and financial resources. Secondly, due to the promotion of information technology, business, finance and management will gradually become a unified and inseparable whole. Financial personnel can make decisions on the future development strategy of the enterprise by analyzing historical data. Advance cost planning and real - time control of various projects.

5. Conclusion

MA tools application in the enterprise cost management is of great significance, but in the process of practical application, also faces many problems, such as shortage of talent, the level is not enough, the cost control consciousness weak, etc., all these problems is the direction of future efforts, to solve these problems, not only needs the efforts of the financial personnel, need the support of state and government. Enterprises should attach importance to the role of MA, fully realize the importance of MA, build and improve the internal management system, and enhance the professional quality and comprehensive quality of enterprise MA staff, so as to improve the efficiency of MA and promote the development of enterprises.

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