

Innovative Research on Management Account Table and Report under the Idea of Financial Management

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Abstract : At present, in the new stage of operation and development, the problems of weak financial management, lack of flexibility and innovation of management mode are becoming more and more obvious. As the core management content of an enterprise, financial management only relies on various forms and limited financial reports output from the standardized accounting process provided by the existing financial information system, which is far from meeting the complex and deep-seated management needs generated in the development of an enterprise. In the context of the whole society driving innovation, from a strategic perspective, the means and methods of financial management of small and medium-sized enterprises urgently need to be improved and innovated to help enterprises reduce various internal and external risks and pressures. Among them, the construction of non-standard management account tables and reports as an effective auxiliary means of financial management is the direction worthy of focus and innovation. This paper takes this as the research object to explore from multiple angles, so as to provide a useful reference for the development of financial management of small and medium-sized enterprises.

Keywords : Financial Management; Management Report; Innovation

1. Difficulties and solutions of financial management of small and medium-sized enterprises

Since the development of small and medium-sized enterprises, it has been gradually found that their standardized mode is not completely consistent with the enterprise's characteristic operation, but only partially solves the standardized business, which is far from meeting their own needs for financial refinement and personalized management. The reasons for the above situation can be attributed to:

First of all, small and medium-sized enterprises have a small scale and lack of financial information capital investment. The financial information system of most enterprises only stays at the overall level of general ledger and a few modules, which can only be called half ERP or half supply chain system at most.

Secondly, the financial personnel of small and medium-sized enterprises often have several posts, which is far from the corresponding post division according to their own expertise. Financial personnel are tired of dealing with routine businesses such as daily accounting, data statistics and tax declaration, and do not accurately grasp the relevant knowledge. The processing of some businesses will bring risks to the enterprise, and such risks often can not be found in time, which is long-term and hidden.

Thirdly, when recruiting financial personnel, small and medium-sized enterprises unilaterally consider saving costs for the enterprise at a price lower than the market and recruiting personnel at the lowest salary, resulting in incompetent personnel entering the enterprise, and the personnel team of the financial department is uneven. After entering the post, there was no systematic training for financial personnel, and the incentive mechanism was not perfect, so that the financial management of financial personnel only focused on solving the problems that must be dealt with at present.

Finally, the financial business serves the main business, and its activity content is largely subject to its front-end economic business. A large number of special businesses require financial personnel with advanced skills to make superb professional

judgment and flexible processing ability after analyzing the complex situation.

In addition, the heads of departments of small and medium-sized enterprises have been in a state of lack of information communication and exchange for a long time. Each department did not put forward specific needs for the work of financial management from the perspective of its own department. Accordingly, the financial department did not have the driving consciousness of going out and taking the initiative to serve, and was confined to the small circle of the financial department & apos; s own work.

In view of the above problems, small and medium-sized enterprises can deeply tap the potential of internal financial personnel and various resources on the basis of existing financial informatization, gradually form innovative ideas of financial management in line with their own operation and development characteristics, and get rid of the low-level stage of financial management. Among them, the construction of non-standard management account tables and reports as an effective auxiliary means of financial management is a direction worthy of exploration.

2. Deeply study and coordinate the development and application based on financial information system

For the existing market-oriented and mature financial information system, the output form is a pre standardized format design based on various financial standards issued by the current country. If small and medium-sized enterprises put forward their own non formatted management form needs without corresponding capital investment, the work is often limited to stagnation. In such a situation, the substantive problem is that the financial personnel & apos; s understanding of the financial software they use still stays in the specified action, and there is no in-depth research on it. If we take meeting the management needs of enterprises as the guidance and motivate financial personnel with appropriate performance means, we will produce very different results. Take the tracking management of sales expenses in sales budget as an example to explore the innovative design of relevant management accounts.

When preparing the sales budget, many small and medium-sized enterprises implement and decompose the sales indicators to each salesperson in the sales department, assign sales tasks, sign sales contracts, and match some headquarters management expenses and their respective sales expenses. At the end of the year, the performance evaluation shall be carried out according to the sales performance and actual expenses and in accordance with the agreed terms of the contract. At this time, financial personnel can consider designing management account sets according to budget requirements, in which various auxiliary accounts are designed by department, personnel and expense category. The management a / C set directly copies data from the external report a / C set. Based on the copied data, operations such as increase, decrease, deletion and modification are carried out. At the end of the reporting period, the information of two A / C sets is obtained at the same time, which not only meets the needs of external decision makers, but also meets the needs of the enterprise & apos; s own operation and management.

3. Build a multi caliber management form and report system suitable for enterprise business

Similarly, due to the elaboration in the second point of this paper, in addition to tapping the potential development of the existing information system, financial managers should effectively integrate, process and analyze a large number of financial data and non-financial data separated from the financial information system. Guided by the working idea of industry finance integration, the financial department takes the lead and all departments participate in the design and construction of a multi caliber management form and reporting system with enterprise characteristics and in line with enterprise business content.

Taking sales contracts as an example, the sales, finance, warehousing and other departments of many small and medium-sized enterprises design and fill in their own management accounts. From the perspective of the enterprise as a whole, although the fragmented information of each department meets the management needs of their own department, much... information to other departments is artificially blocked and mixed with duplicate information.

According to the above situation, if the enterprise takes the sales contract management as the core, the financial department takes the lead and works with other relevant departments to get through and integrate the information in the management account of each department, and redesign the contract management account covering the important information of each department as required, all departments will share the enterprise data to the greatest extent, so as to save the information recording, statistics and circulation costs. Finally, improve the overall work efficiency of the enterprise.

In practice, the role of sales contract account almost plays the core role of connecting the preceding and the following in several important work of the enterprise. For example, for a project that spans more than 12 months in a year, if the total contract amount is recorded in the sales contract, the collection time and collection amount. Invoicing time and invoicing amount need to be

tracked. The above basic information records will gradually form a complete sales big data for the enterprise. Relevant personnel analyze big data to prevent a series of risks. With the sales account as the link, in the process of use and improvement, when each department does not understand or understand some index data at first, the financial personnel take this opportunity to carry out relevant training, and each department has deepened the mutual understanding and in-depth learning of the overall business of the enterprise at the same time.

4. Record and report the financial management work with the help of the idea of audit working paper

Financial personnel pay more to the statements in the accounting standards for business enterprises than to the notes. Why do you need notes in the report? Explain that the information reflected in the financial data is abstract and incomplete, which needs to be explained in the form of notes and other tables. The financial management activities of enterprises face the same problems. The solution can take the following two forms:

First, record the financial management process with the help of the idea of audit working paper; Audit working paper is the work record formed by auditors in the audit process and the bridge between audit evidence and audit conclusion. The financial management of small and medium-sized enterprises can be used for reference in their daily work. The financial personnel of small and medium-sized enterprises are used to immerse themselves in dealing with daily accounting business. In case of sudden, temporary or cross year business, the financial personnel are tired of dealing with it. In the process of dealing with the affairs involving other departments, they are only limited to oral communication. After solving the problem, they think that the work has been completed, there is no summary and analysis and follow-up deep thinking, and there is no work closed loop. The consequence is that if the party involved in a department event leaves, the unfinished business cannot be continued because the successor does not understand the previous reason, or the effect of succession processing is greatly reduced.

To sum up, while using the financial information system, facing the current situation that the application is not ideal and there is a gap with the management objectives, the financial managers should actively build and design the management auxiliary account and reporting system in line with the business characteristics of the enterprise with the idea of innovation, and combine it with the existing modern management software to effectively solve the dilemma of financial management of small and medium-sized enterprises. Increase their ability to manage changes and ensure the smooth development of small and medium-sized enterprises.

References

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