

Discuss the problems and countermeasures in the management of enterprise cost

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Abstract: In today's more and more fierce competition, especially after three years of epidemic, many enterprises have difficulties in operation, income is reduced, capital chain is broken, and even quit the market. After the epidemic, how enterprises remain invincible, first of all, investors are more concerned about how to reduce the cost of enterprises and improve the economic efficiency of enterprises. This makes enterprises to obtain greater economic benefits become the current research hotspot. This paper mainly studies the problems and countermeasures existing in the cost management of enterprises.

Key words: enterprise; Cost; Management; Problems and countermeasures;

1. The overview of enterprise cost management

1. The meaning of cost expense

Cost generally refers to all kinds of capital consumption in the production and operation of enterprises. The cost expense can comprehensively reflect the quality of the enterprise's work, and is an important lever to promote the enterprise to improve the level of operation and management.

Cost refers to the expenses incurred by an enterprise in the process of operation and management in order to obtain business income, which are divided into basic business expenses, other business expenses, administrative expenses and financial expenses. The cost of an enterprise, in terms of its economic essence, is the equivalent of the value of $c+v$ in the composition of the value of the product, expressed in monetary form, that is, the sum of the funds spent by the enterprise in the operation of the product.

2. The meaning of enterprise cost management

Enterprise cost expense management, as its name suggests, is a process of managing and controlling the costs and expenses generated in the whole process of an enterprise. In the Dictionary of Cost Management, the definition of enterprise cost management is: in the process of production and operation activities, the enterprise has a plan, organized, scientific and reasonable cost of production and operation management of the enterprise to effectively control and reduce the way, method.

3. The main content of enterprise cost management

The main contents of enterprise cost management include: the relevant financial personnel of the enterprise carry out cost forecasting, cost decision-making, cost planning, cost control, cost assessment and cost analysis. Through a series of management, the cost and expense generated in the whole process of the enterprise are managed and controlled, so that the cost is minimized, so as to achieve the highest economic benefits.

2. The significance of enterprise cost management

1. It is beneficial for enterprises to seek greater economic benefits in the fierce market competition.

If an enterprise wants to survive and develop in the increasingly fierce market, and obtain a sustainable competitive advantage, it is necessary to calculate carefully, strengthen the accounting and management of enterprise costs, and seek a variety of more effective ways and methods to reduce costs and expenses, so as to achieve the maximum economic benefits.

2. It is conducive to reducing product costs and improving production capacity and resource utilization of enterprises.

Good cost control management can reduce the cost of enterprises, improve the utilization rate of resources, and improve the competitiveness of enterprises in the market. Promoting the production and operation management of enterprises is conducive to the sustainable development of enterprises and improve the profitability of enterprises. It is beneficial to improve the cost control consciousness of enterprises and strengthen the cost control management concept of enterprise employees. Cost control is a kind of whole-process management, including the control of every link of production and operation. Only the whole process of cost control management, in order to make the cost control work to achieve the expected effect. If only one-sided emphasis on the control of a certain link, it will often produce the effect of twice the effort.

3. The current status and change of cost management in China's enterprises

1. The present situation of Chinese enterprises

Since entering the 21st century, with the continuous progress and development of science and technology, the global market has taken shape, and the market competition around new products has become more and more fierce. On the one hand, the diversification of technological progress makes the production cycle of products shrink and the efficiency of production of products improves. Enterprises face to shorten the delivery time, improve the quality of production, reduce production costs and expenses; On the other hand, the globalization pattern of the market economy has taken shape, and the impact and threat of economic globalization to enterprises are increasing day by day. From the financial crisis in the United States to the debt crisis in Europe, it has caused a huge impact on China's macro economy, and the

export situation is more severe. When the development of foreign trade is hindered, the Chinese government has introduced more favorable domestic demand economic development policies. And the implementation of the national economic transformation strategy.

2. The change of enterprise cost management

With the acceleration of globalization, many ideas in our country tend to be in line with those in the world, and valuable experience is gained in various exchanges. In terms of enterprise cost, many enterprises have also undergone great changes.

(1) A new management model has emerged. In order to adapt to the development of economic globalization, many enterprises have carried out the reform of enterprise management mode, which is mainly reflected in the following aspects:

① In the past, cost management was basically the responsibility of the internal financial department of the enterprise, but now, the financial department can no longer meet the cost management of the enterprise. Therefore, in order to meet the needs of enterprise development, many enterprises have set up a special cost management department or financial department, which makes cost management have a more effective channel.

② In the past, the internal financial department of enterprises was only responsible for accounting work. However, in today's society, in order to improve their competitiveness and profitability, each enterprise will involve a lot of content related to production and business activities. Therefore, in order to meet the information and data analysis required by enterprises in the process of production and operation, many enterprises have set up special financial departments or other similar departments. In this way, it not only ensures the needs of enterprises for cost information and data, but also meets the needs of other departments for cost information and data analysis.

4. The existing problems of enterprise cost management

1. Enterprises have weak awareness of cost and expense management

First of all, enterprises lack a comprehensive understanding of cost management, internal employees and even managers lack a comprehensive understanding of cost, which makes the quality of actual cost management and control process is not high, thus affecting the overall management of enterprises.

Secondly, the internal staff of the enterprise's cost management is too one-sided. Simply think that cost management is to reduce the daily enterprise expenses and reduce procurement costs, so that regardless of the quality of raw materials purchased, has always reduced production costs, resulting in quality problems of the products produced, so that the sales revenue of the enterprise greatly reduced, serious losses and even bankruptcy of the enterprise.

Finally, the internal staff of the enterprise believes that the management of enterprise costs is only the business of managers, financial departments and production departments, and has nothing to do with other departments. The focus of cost management is relatively low. As a result, the internal staff of the enterprise does not make a rope, and the sense of teamwork is not strong in work. Therefore, the enterprise does not pay attention to the management of enterprise costs, and the enterprise can not implement the maximum cost management.

2. The enterprise cost management system is not perfect

Our country's enterprise cost management system is imperfect, which is embodied in the following three aspects:

(1) The concept of enterprise cost management is backward. For a long time, China's enterprise managers have always thought that cost is the main goal of enterprise management, and they have insufficient understanding of the importance of cost control. Although the state has also formulated some cost control laws and regulations and systems, but because they have not been fully implemented, they are often thunder and rain, or mere formality. Even if some management measures have been implemented for some enterprises, they cannot fundamentally solve the problem. Therefore, this requires our enterprise managers to change their ideas, strengthen the understanding of the importance of cost management, and enhance cost awareness.

(2) Lack of sound cost control system and organization. In many enterprises in our country, although a certain cost management system has been established, its implementation is not optimistic.

3. Enterprises lack of professional cost accounting and management personnel

There is a misunderstanding of cost accounting and management, thinking that it is only necessary to calculate the product cost in the production process, but ignoring the collection and distribution of various costs in the production process, and failing to give full play to the control role of cost accounting and management on product cost.

The collection and distribution of various costs in the production process is the basis for enterprises to carry out cost accounting and management work. First of all, it is necessary to set up and use cost accounting subjects correctly. Cost accounting items include: manufacturing expenses, other direct expenses, manufacturing expenses allocation, product production expenses, auxiliary production workshop and other production unit consumption, finished products and products in process carry-over, etc. Secondly, it is necessary to set up the production expense distribution table correctly. The production cost distribution table is the basis for distributing each production cost and calculating the distribution rate of each production unit. It is the basis for cost analysis.

5. Strengthen the enterprise cost management countermeasures

1. Strengthen the transformation of cost and expense management concepts.

Enterprises should continuously update their cost management concepts and establish a sense of total cost among all employees. This requires managers at all levels, especially senior managers, to fully recognize the importance of cost control and strive to create a good atmosphere of full participation and joint management.

2. Improve the cost and expense management system.

To form a relatively complete and scientific cost management system within the enterprise. This requires enterprises to establish a systematic and comprehensive cost and expense management system, so that cost and expense management has rules to follow, laws to follow, and can be truly implemented in all aspects of production and operation activities. At the same time, it is necessary to continuously adjust and improve the cost and expense management system of enterprises according to different periods and situations, making it more targeted and operable. We need to strengthen the management of cost expenses in advance, during and after the event. Pre management refers to the effective planning, organization, control, and adjustment of production costs during the product design stage, which is the process of preparing product cost plans, by fully utilizing existing resources of the enterprise, based on the production and operation situation and market demand situation of the enterprise, market-oriented, and aimed at improving the economic benefits of the enterprise; In process management refers to the use of appropriate cost and expense management methods in the production process of products to strictly control material consumption, labor wages, manufacturing costs, etc. during the production process; Post event management refers to the timely adjustment of sales prices based on the sales situation during the product sales phase, and the adoption of effective measures to analyze and control product sales costs. Cost and expense management work involves various aspects of enterprise production and operation activities.

3. Establish and improve the cost accounting system.

To establish a cost and expense accounting system, it is necessary to first clarify the scope of cost and expense management in the enterprise, clarify the responsibilities and authorities of various departments, links, and positions within the enterprise, and establish a cost and expense management system on this basis.

All expenses incurred by enterprises in the production and operation process should be reflected through cost accounting in order to strengthen control over the entire production and operation process. Enterprises should establish and improve various cost and expense management systems based on the requirements of production and operation management and their own characteristics.

Enterprises should scientifically classify various costs and expenses in accordance with the provisions of accounting standards and accounting systems, combined with the actual situation of the enterprise, and reasonably determine the scope of cost accounting. The production and operation activities of an enterprise are a complete system, and the cost expenses are also an organic whole. Its accounting scope should include all the items that constitute the production costs of products and services. In practical work, situations where the scope of cost accounting is unclear and unreasonable should be thoroughly investigated and studied, and coordinated and resolved by the top management of the enterprise. For those accounting scopes that are unnecessary and do not meet the requirements of accounting standards and accounting systems, they should be resolutely cancelled. Enterprises should determine the object of cost accounting based on the characteristics of production and operation and management requirements. The production and operation characteristics of the enterprise and the cost accounting objects shall be collected and allocated according to the prescribed cost accounting scope, and strict control and supervision shall be carried out on various cost expenses. Enterprises should establish and improve their respective cost accounting systems in accordance with accounting standards and accounting systems, taking into account the production and operation characteristics of their own units, and set up and use accounting subjects in accordance with regulations.

Epilogue:

The cost management of the construction enterprise is a systematic project, which needs to be managed from all aspects such as man, machine, material, law and environment. It is not only a part of enterprise cost accounting work, but also includes the whole process of construction project budget management, such as planning, execution, control and assessment. Only by improving the cost management system and strengthening the main responsibility of the cost management of the construction enterprise, can the whole process and all-round cost control of the engineering project be truly realized. Only by establishing and improving the internal cost accounting system of the enterprise, can the enterprise be in an invincible position in the fierce market competition. In order to become an excellent construction enterprise, in order to stand out in the fierce competition, we must constantly strengthen their own internal management, especially the construction cost management, only in this way can enterprises in the fierce market competition in an invincible position.

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