

The Influence of New Accounting Standards on the Financial Management of Enterprises and Countermeasures

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Abstract: Under the implementation of the new accounting standards, the financial system in our country is improved, while improving the actual effect and scientific nature of accounting work, in addition to the financial management of enterprises also has a certain impact, under this background, enterprises need to combine the actual needs of their development, to implement the new accounting standards, combined with the corresponding measures, to construct the new adoption of management work, Combined with the demand of new accounting standards, improve their own management ability. This paper first analyzes the impact of the new accounting standards, and then puts forward the corresponding strategies.

Keywords: New Accounting Standards; Enterprise Financial Management; Coping Strategy

Introduction

At present, the market competition is becoming more and more severe, so enterprises need to combine the new accounting standards to improve the way of enterprise financial management, build a perfect financial management process to improve the social recognition of financial information. At the same time, the implementation of the new accounting standards can also improve the quality and level of management, standardize financial behavior, and enterprises can also combine their own operation and development of the actual situation, build a perfect management system, using the way of financial management, construction of financial disclosure standards, play the real value of enterprise financial management.

1. The impact of new accounting standards on enterprise financial management

1.1 Insufficient financial supervision

Under the continuous implementation of the new accounting standards, enterprises need to analyze the content of the new accounting standards, highlight the value of enterprises, introduce market value and cash flow. And promote the new accounting standards continue to be implemented in the enterprise, to meet the requirements of the new accounting standards under the enterprise internal financial management system, improve the strength of enterprise financial supervision, in the enterprise to take management due to the lack of financial supervision, so often appear the following problems:

First, the information authenticity of enterprises: under the new accounting standards, because the fair value is difficult to show the price form of the table, in view of this, the transaction will be interpreted as a hypothesis or a virtual currency. Under the active market, the assets or the fair value is not timely, resulting in financial information update is not timely, resulting in the accuracy of financial management to be confirmed.

The other is enterprise cost assessment. Under the premise of specific content analysis, strengthen the evaluation and management of the cost of the enterprise, in which the evaluation of the assets of the enterprise is achieved through the evaluation personnel generated evaluation products, management and supervision is the lack of fair value supervision system to form costs, in order to implement the new accounting standards need to change the way of financial management, improve the level of supervision.

1.2 The supporting force of information technology is not strong

After the implementation of the new accounting standards, the financial and accounting methods have also changed, the financial management of enterprises also need to adapt to the new accounting standards for timely update, the introduction of new financial management methods, in order to assist the development of financial accounting. Under the background of the new era, informatization has emerged in various industries and become a necessary element in people's life, work and study. To some extent, this also drives the development and progress of financial management. At the same time, there are new demands for financial personnel. Enterprise financial personnel need to combine the new technology for financial management, build a perfect management system of information technology, so as to realize the processing of various tasks.

For example, in the enterprise, in order to promote the enterprise financial management in line with the needs of the new accounting standards, so a large number of enterprises have introduced the information-based ERP system in the actual work, but under the enterprise financial management system and software update, the relevant staff need to adapt to the change of the stage, this stage, will lead to the enterprise financial management information lag problem, It is difficult to provide corresponding support for the development of enterprises. In addition, the performance of hardware and software equipment of financial information management is insufficient, which needs to be improved to ensure the smooth progress of financial management.

1.3 The requirements of staff competence under the new guidelines

Because of the implementation of the new accounting standards, so the ability of the corresponding staff has changed. New accounting standards under the financial staff need to have professional judgment and management thinking ability, and under the new accounting standards to obtain new thinking and exploration, the introduction of fair value. Under the new accounting standards, the traditional calculation method can not be applied, so it needs to be improved and optimized. In terms of business handling, financial staff also need to judge the actual economic operation of the enterprise based on the influence of changes in the financial environment and other factors, and always uphold the sense of crisis. If the relevant staff do not have the ability of professional judgment, it is difficult to ensure the correctness of decisions under the complex business, resulting in the distortion of the accuracy of financial information and the occurrence of decision-making errors, and it is difficult to guarantee the reasonable allocation of assets. In addition, the thinking of the financial staff is difficult to change in time, which will also affect the quality of the enterprise's financial work. Generally speaking, the lack of talents in the enterprise's financial management leads to a lot of work is difficult to get the support of talents, and can not be promoted and implemented, resulting in a lot of challenging problems.

2. The new accounting standards under the enterprise financial management strategy thinking

2.1 Update the concept of financial management

Under the implementation of the new accounting standards, the financial management of enterprises is facing more challenges. Therefore, the enterprise financial management needs to adapt to the new management needs under the new accounting standards, timely change the management concept adopted under the new accounting standards, optimize the internal financial management methods, and strengthen the financial management personnel to learn and work on the new accounting standards, and establish the correct asset management concept in the enterprise, understand the important role of internal assets in the enterprise operation, Implement the new accounting standards. In addition, teachers also need to pay attention to Houxi's asset management and the application of fair value, construct financial management work in accordance with the new accounting standards, analyze the problems existing in financial management, perfect the implementation of new accounting standards in the enterprise, strengthen the allocation of resources, and reference idle assets to help improve the enterprise's operating capacity. They pay attention to the enterprise assets and supervision management work to help improve the level of risk management.

2.2 Formulate a sound supervision and management system

Under the new accounting standards, enterprises need to combine this standard, and actively implement and implement, in order to achieve this standard, enterprises need to build a supervision mechanism, so as to help the smooth progress of enterprise activities. Only in this way can we build a perfect supervision system. The internal supervision of enterprises needs to combine the provisions of laws and new policies to build a supervision system, form a mode of independent supervision and management, implement the understanding of risk management and supervision, and combine the business and finance of enterprises. Strengthen market monitoring to ensure the operation of enterprises. From the perspective of internal management, the need to strengthen the budget, combined with the characteristics of the enterprise, the design of budget control indicators, through fine calculation, improve the management budget plan, the implementation of the process of business management, to promote the budget within a reasonable range, clear the impact of new accounting standards on financial management, and then put forward management strategies, optimize the way of management, strengthen the control of funds, Improve the evaluation process, optimize the financial management mode.

2.3 It application will be intensified

Enterprise development needs to realize the importance of information construction, and combined with the needs of new accounting standards, to build the basic enterprise financial construction, the introduction of information means, the construction of a perfect management platform, to help improve the financial management. Under the new accounting standards, enterprises integrate information management mode and construct ERP system, so as to realize the information management of enterprise finance and improve the perfection of enterprise financial information management. Under the new accounting standards, enterprises need to increase information construction, combined with the actual situation of enterprises to optimize enterprise financial management, to achieve the integration of enterprise financial management and business. To facilitate the perfect use of data information, so as to facilitate the business and financial management of the joint. In the aspect of information construction, enterprises need to implement the training of financial personnel, improve the staff's ability to use information technology, integrate the characteristics of finance, integrate information technology in daily work for data analysis, build information data support, improve the business and management ability of enterprises, and lay the foundation for enterprises to obtain more value.

2.4 Establish a high-quality financial management team

Under the implementation of the new accounting standards, enterprises need to realize the importance of information management, and improve the cultivation and absorption of talents. High-quality comprehensive talents can bring sustainable development and power for the financial management of enterprises. Enterprises also need to combine the actual financial needs to improve the quality of the staff, mainly in the following aspects:

One division of the internal financial management post, in accordance with the new accounting standards for the internal financial staff training, improve the financial staff's ability to work.

Secondly, it can strengthen the recruitment management of internal personnel and formulate recruitment needs in accordance with the new accounting standards. The introduction of talents, for the enterprise financial management innovation to bring sustainable power.

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