

# ***Research on the Influence of Inventory Management on Management Accounting***

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**Abstract:** In the financial management system, management accounting occupies a very important position, which can play an optimal guiding role in economic development. Enterprises can apply the final results of management accounting, combine the actual development situation and their own corporate positioning to establish a good Management system. Based on this, this article mainly analyzes the main methods and concepts of checklist management, introduces the general properties of checklist management, and discusses the specific effects of checklist management in enterprise management accounting. Optimize the design and improve the actual effect of management accounting.

## **1. Introduction**

The management accounting method is based on the traditional value management of the enterprise. It applies modern management technology and financial analysis technology to improve the financial management system. This management accounting method can promote the management of the enterprise and make it more correct. Make reasonable planning and guidance for the strategic development of the enterprise. Since entering the new era, the state has put forward corresponding rectification opinions on the construction of management accounting system, and various enterprises have also carried out related path construction under the guidance of this policy [1].

## **2. The Impact of Inventory Management on Management Accounting**

### **2.1. Positive Impact of Inventory Management Applications on Management Accounting Results**

Firstly, inventory management is professional. Based on big data analysis methods, electronic management forms, etc., the list can be used to give good feedback to the corporate profits created by various value channels. This is the basic attribute of management accounting. In conjunction with related management accounting work tools, it can classify the waste of resources caused by the actual value generated by each department, the consumption of fixed assets, and the situation of new customers and new business growth. To record. Therefore, the application of the inventory management method can increase the flexibility and adaptability of management accounting tools.

By using this powerful tool, the professionalism of management accounting can also be significantly improved [2].

Secondly, the list management method is a quantitative management method that is integrated into the modern management accounting process. It can increase the details of management accounting. Through the list management method, it can carry out project-based management of multiple business types of different work departments. , Especially for a large number of quantitative projects, analysis by category. Through the accounting management form and optimized calculation form, comprehensive calculation and analysis of the attributes of each work department can meet the quantitative measurement requirements of management accounting. Apply more accurate management plans, management goals, management assessment results, etc. to more accurately grasp the development and research rules of each department [3].

Thirdly, the inventory management method can divide the items of different levels of management accounting into different categories, clearly showing the attributes of some parts of management accounting, for some projects with huge investment amounts, important investment projects, and complex managers, The key elements are captured, and through self-management and self-drive, the cost and benefit can basically reach a balance, which is convenient for management accountants to conduct comprehensive analysis and optimize decision-making [4].

## **2.2. Negative Impact of Inventory Management Application on Management Accounting Effectiveness**

First of all, the establishment of too many and too cumbersome systems may prolong the decision-making process of the enterprise, resulting in the system being too redundant and requiring more management and accounting personnel to be able to cope with financial management. In addition, enterprises will also have problems such as overly rigid working methods, insufficient work efficiency, and high management costs. Too many management accounting staff will also have related problems such as low communication efficiency and poor cooperation among staff problem. Secondly, the inventory management method is a quantitative management method, which has certain contradictions with flexible management policies. In the management process, the actual emotions of employees are actually ignored, and too many people are not involved. Emotions and the art of management. In the process of applying inventory management for management accounting analysis, employees may not actually feel warm, so in the long run, it will also hurt the company's strategic development and cultural construction.

## **3. Strategies for Embedding List Management Methods in Management Accounting**

### **3.1. Reasonable Analysis of the Scope of Inventory Management in Management Accounting**

Checklist management is a relatively flexible management accounting tool, so the specific application forms have very different performance manifestations. Depending on the development stage and the development environment of an enterprise, the final results of applying checklist management will be different. For example, in the early stage of construction and development of some small enterprises and innovative enterprises, due to the small size of the organization, the small number of people, and the single department, the methods and methods are very flexible in daily management and control. The work of management accounting can be based on experience. Judgment does not need to apply the more complicated management method of inventory management. In comparison, the application of flexible and simple empirical judgment methods may have better management effects.

### 3.2. Improve Understanding of Inventory Management

The financial managers, management accountants and senior managers of an enterprise must recognize the necessity of embedding a list management method in management accounting, conduct a full analysis of the close relationship between the two, and organize training, systematic learning, ways to carry out corresponding countermeasures, integrate related research documents, and actual performance reports of management accounting applied by other competitors' business partners and cooperative enterprises to optimize the actual management of the list.

At the same time, we see the importance of both management accounting and inventory management accounting. Based on the implementation and availability of inventory management methods, we analyze the strategic direction and fully evaluate the feasibility of inventory management in corporate financial management. Based on the requirements of unity, process unity, complementary nature and operability, an effective inventory application method should be established.

Always from the perspective of the future development of the company, it conducts process analysis of the company's financial management, and the application of the guarantee list management can complement the financial management work and management accounting work, laying a solid foundation for the realization of the company's strategic management goals. Enterprises also need to optimize the design of the current management accounting process, so as to explore a better approach to credit management.

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