

Study on the Application of Management Accounting in Agricultural Products Companies: Taking Xiangyu Jingu Agricultural Products as an Example

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Abstract: In the process of China's economic reform and opening-up, the rapid development of information has also reflected the management accounting of some enterprises, and provided basic technical support for the further development of enterprises. At present, in the fierce market environment, the research on management accounting and cost management has been very in-depth, but there are still many enterprises that have deviations in the application of management accounting. This paper mainly discusses the application of management accounting in Xiangyu Jingu Agricultural Products Company. This paper expounds the basic concept and application of management accounting. This paper focuses on the specific application of management accounting in Xiangyu Jingu Agricultural Products Company. It is found that Xiangyu Jingu Agricultural Products Company lacks scientific understanding of the specific application of management accounting and does not give full play to its advantages, which leads to the lack of timely feedback of information needed by management. This paper mainly studies the application and existing problems of management accounting in Xiangyu Jingu Agricultural Products Company, and puts forward the application strategy of management accounting in our company. Promoting the coordination of management accounting objectives and enterprise development strategy of Xiangyu Jingu Agricultural Products Company can also be used for reference for the application of management accounting in other small and medium-sized enterprises.

1. Introduction

1.1. Research Background

As an important branch of modern accounting theory, management accounting is a management system that combines modern management concepts and accounting methods. With the development of information technology and the advancement of ideas, ordinary financial accounting is not sufficient to support the development of enterprises. Management accounting plays an important role

in enterprises. Management accounting in China mainly absorbs and draws lessons from foreign management accounting theories. Currently, the application of management accounting in Chinese enterprises, especially small and medium-sized private enterprises, is not perfect enough. Due to the problems of China's small and medium-sized private enterprises such as imperfect internal control systems, confusion in internal management, lack of perfect constraint and incentive mechanisms, and advanced management systems, their promotion and use in small and medium-sized private enterprises are subject to certain restrictions. The comprehensive impact of the above factors has greatly restricted the business activities of Chinese enterprises. The application of management accounting in enterprises will directly affect their core competitiveness. In order to better serve the enterprise, our management accounting research should proceed from reality, comprehensively apply various theories and methods, analyze the practical problems of the enterprise, and summarize some useful experiences. In order to adapt to the increasingly fierce market competition and ensure the efficient operation of Chinese enterprises, especially small and medium-sized private enterprises, it is necessary to summarize and improve them.

1.2. Research Purpose and Significance

1.2.1. Research Objective

Through a survey of the target Xiangyu Jingu Agricultural Products Company, the current situation of the company's management accounting application was analyzed, problems were identified, and suggestions were given. This has promoted the application of management accounting in small and medium-sized enterprises, providing various useful methods and data for achieving optimal business decision-making and maximum business efficiency. The purpose is to strengthen the internal operation and management of domestic enterprises, while adopting a series of special methods to improve economic efficiency, using a series of methods to analyze and integrate various economic data reported, facilitating prediction and decision-making to ensure the company's operation and management level and economic efficiency.

1.2.2. Research Meaning

From the day of its birth, management accounting has guided the operational activities of enterprises with its unique scientific ideas and methods, achieving significant social and economic benefits. Therefore, the academic community has conducted in-depth discussions on management accounting to promote its continuous improvement and development and innovation. However, in fields such as practical application theory and talent construction theory, it still needs to be constantly enriched and strengthened. This article takes Xiangyu Jingu Agricultural Company as the starting point, combines with the actual investigation of Xiangyu Jingu agricultural enterprises, and summarizes some helpful theories for the application of management accounting in Xiangyu Jingu agricultural enterprises. Therefore, in order to give full play to the functions of management accounting, improve the service quality of enterprises, and improve the service level, it is necessary to apply the theory of management accounting to practice, apply different knowledge and skills to solve problems encountered by enterprises, conduct specific analysis of specific industries, and combine theory with reality to better guide practice.

1.3. Research Status at Home and Abroad

1.3.1. Research Status Abroad

Since the 20th century, the diversified development of Western management accounting has enriched the content of modern accounting to the greatest extent, expanded the connotation of modern accounting, and enabled modern accounting to play an important role in forecasting, decision-making, and planning for the future in organizations, promoting Western countries to enter a new era. Famous scholars Fu Haoran, Fu Angeland, and Wang Yadong (2021) proposed five parts in their "Analysis of the Application of Management Accounting in Small and Medium Enterprises": decision-making, planning and control, capital budgeting, product cost accounting, and financial accounting fundamentals. The content describes the relationship between cost behavior and cost quantity, measurement of cost behavior, budget introduction, and comprehensive budget preparation, flexible budget and variance analysis, capital budgeting, and cost allocation [1].

Wang Ya; Yang Yanmei (2022) proposed in "The Application of Management Accounting in Enterprises" that an operation plan is a predictable and progressive plan that needs to be formulated for a project to move towards its normal goals. Only through the careful implementation of the operation plan can the project achieve the expected results [2].

In "Research on the Application of Management Accounting in Chinese Enterprise Management", Liu He (2022) proposed to focus on the enterprise and its own management, making long-term plans has more advantages than short-term plans, and common self-control biases can have a negative impact on investment decisions [3].

1.3.2. Domestic Research Status

Professor Yang Shizhan pointed out in his "Challenge from Modern Accounting to Traditional Accounting" that since the 1970s, management has entered the accounting field in China, and many scholars have begun to study and discuss it. In the research, Zhou Jianjun (2020), a famous scholar in China, proposed in his "On the Practice of Management Accounting in Enterprise Operation and Development" that at present, the development of management accounting in China is not entirely satisfactory, so that on the one hand, management accounting occupies a pivotal position in the university education system, attracting and researching interest, while on the other hand, it rarely appears in the practice of enterprise accounting [4].

Li Zhiying (2020) pointed out in "On the Development Direction of Theoretical Research and Application of Management Accounting in China" the main problems that management accounting must face. The development of management accounting has been greatly hindered from the past to the present, and management accounting is a branch of enterprise accounting. In the face of many problems, management accounting must be integrated into daily management activities in order to adapt to the changes of the new era and play a positive role [5].

Cai Zhe (2020) pointed out in his "Application Status and Development Analysis of Management Accounting in the Manufacturing Industry" that in his research, management accounting was proposed as the vanguard of financial transformation, strengthening the partnership between finance and business, fully embodying the essence of financial integration of "using business to guide finance and using finance to regulate business" [6].

Hua Shuanglian (2020) proposed in "Application of Management Accounting Information in the Context of Big Data" that in the context of big data, it is necessary to establish big data awareness in management accounting, improve the quality of talent, and optimize the big data processing platform. At the same time, China's economic development has entered a new normal, and enterprises need to accelerate their development methods and fully tap management potential to achieve their sustainable

development [7].

Tian Yonghong (2022) proposed the basic theories and methods of management accounting in "Application of Management Accounting in Enterprises", including general introduction, cost behavior analysis, variable cost method, and cost volume benefit analysis. Management accounting functions include prediction, decision-making, budgeting, control, and evaluation and evaluation; New fields of management accounting, including activity based costing and strategic management accounting [8].

With the continuous improvement of management accounting theory, the flexibility of practical application is becoming higher and higher, and the close connection between theory and practice is also becoming closer and closer. Management accounting plays a pivotal role in business management and financial management. With the transformation of the economic system and the gradual improvement of the market economy, enterprises have gradually formed a relatively independent business organization. Enterprises are facing many business management issues such as market operation and product development. As cost control and cost assessment issues become more and more complex, the objectives of cost management have become increasingly diverse [9]. Fu Ying (2020) believes in "Research on the Application of Strategic Management Accounting" that it is necessary to establish a multidimensional cost concept, and use different methods and cost calculations based on different purposes to obtain corresponding expense concepts and data [10].

1.4. Research Content and Methods

1.4.1. Research Contents

The main object of this article is to conduct an in-depth study of Yu jingu Agricultural Products Company. The introduction mainly proposes the research background, purpose, and significance of the enterprise, and summarizes the research methods and issues to be solved based on the current situation at home and abroad. Theoretical knowledge such as management accounting provides the basis, including the concept, function, and role of management accounting, as well as the relationship and difference between management accounting and financial accounting. These theoretical knowledge can provide theoretical support for the study of enterprise management accounting. Through investigation and analysis, the issues raised by Xiangyu Jingu Agricultural Products Company include: inadequate comprehensive budget management system, inappropriate cost accounting methods, and lack of scientific inventory management models.

1.4.2. Research Method

(1) Literature search method

Through the collection of documents on financial accounting and management accounting, the relationship between the two was sorted out, and the implementation and integration of financial and management related businesses of Xiangyu Jingu Agricultural Products Company was analyzed from different perspectives, laying a theoretical foundation for the subsequent case study.

(2) Data analysis method

The data analysis method is to use appropriate statistical analysis methods to analyze a large amount of data, so as to better understand and digest it in the future, so as to maximize the development of data functions and achieve data functions.

(3) Survey and research method

The method of investigation and research is to obtain relevant data and analyze it through the investigation of objective conditions. Research methods can be limited in time and space.

1.5. This Article Aims to Solve the Problem

This article takes Xiangyu Jingu Agricultural Products Co., Ltd. as a starting point, and puts forward some existing problems in its comprehensive budget management system, cost accounting methods, and inventory management. These problems will damage the economic benefits of Xiangyu Jingu Agricultural Company, and it is necessary to formulate solutions to solve the problems and promote the better development of the enterprise.

2. Definition of Relevant Concepts and Research Basis

2.1. Overview of Management Accounting

2.1.1. Management Accounting Definitions

Management accounting, also known as "analytical report accounting", utilizes various methods to process, organize, and analyze financial and other relevant data, achieving the planning and control of various activities, while also making correct decisions for decision-makers, and promoting the economic development of a company. This is a different concept from traditional financial accounting. The key point of management accounting is to attach importance to the operation and management of enterprises, thereby promoting the economic development of enterprises. Management accounting includes two levels: cost accounting and management control. It examines the development process of accounting technology and methods from a historical perspective, and analyzes the evolution of different stages. And combine it with the focus of research and development trends to enable its application in practical applications [11].

2.1.2. The Relationship and Difference between Management Accounting and Financial Accounting

The relationship between management and financial accounting is mainly manifested in four aspects. First, management and financial accounting originated from the same system and together constitute an organic whole of the modern enterprise accounting system. The two depend on each other, restrict and supplement each other; secondly, their ultimate purpose is consistent. Management accounting and financial accounting are in the same working environment, and they can provide services to the business objects of the enterprise; third, there is a certain amount of information sharing between the two. Many of the data required for management accounting are obtained from the financial accounting system. Its job content is to deeply process and reuse financial accounting information, so its work quality is an important factor restricting enterprise accounting work. At the same time, some management accounting information has also been included in the scope of external disclosure, and ultimately, the reform of financial accounting will help develop the key to enterprise accounting [12].

The difference between management and finance accounting is that financial accounting uses currency as the unit of measurement, analyzes existing transactions or events of a company, and regularly provides accounting data to relevant stakeholders in the form of financial accounting reports. Management accounting refers to an accounting method that improves the economic benefits of an enterprise. It is a specialized method applied by accounting personnel to process, organize, and report the provided data, thereby realizing the planning and control of business activities by managers at all levels based on this information, and assisting decision makers in making various decisions [13].

2.2. The Function and Role of Management Accounting

2.2.1. Functions of Management Accounting

The basic functions of management accounting can be summarized into five aspects: the function of management accounting to predict business prospects, select scientific and reasonable quantitative models, predict future sales, costs, profits, and capital trends and development levels based on future strategic planning, business policies, and business objectives, and provide first-hand information for business decisions; The realization of the management accounting function must organically combine the enterprise's prior planning and in-process control, determine multiple business indicators in advance, and analyze actual deviations in implementation, so that they can make corresponding adjustments and improvements in a timely manner to ensure the normal operation of the business [14]; The assessment and evaluation function of management accounting is to evaluate the performance of a company. It is to analyze and compare the actual operating performance of the enterprise and the budget of the enterprise, so as to objectively and fairly evaluate the work of various functional departments and individuals.

2.2.2. The Role of Management Accounting

Provide comprehensive business management information for enterprises, including financial information and non-financial information management standards. Its main function is to provide comprehensive and efficient information for managers to achieve optimal decision-making. However, current management does not simply follow traditional financial information, but rather takes all business information into account. Management accounting can provide more flexible statements based on the characteristics of the industry and the actual situation of the enterprise, which can objectively and comprehensively reflect the company's production situation, and enable the management to have an understanding of the overall situation of the company, so as to achieve a clear understanding [15].

3. Analysis on the Application of Management Accounting in Xiangyu Jingu Agricultural Products Company

3.1. Introduction of Xiangyu Jingu Agricultural Products Company

Xiangyu Jingu Agricultural Products Company is located in Fujin City, Jiamusi City, Heilongjiang Province. Fujin Xiangyu Jingu Agricultural Products Company was established in February 2015 by Heilongjiang Xiangyu Agricultural Products Co, Ltd; under Xiamen Xiangyu Group Co; Ltd. and Heilongjiang Jingu Grain Group Co; Ltd. under Heilongjiang Grain Bureau with a registered capital of 45 million yuan and a total investment of 3 billion yuan. The company is based on the development mode of the whole industrial chain, based on the upstream and middle reaches of the industrial chain, mainly to build an integrated planting service platform and build a modern grain storage and trade logistics base. The company is mainly engaged in selling cereals, beans and potatoes, seeds, fertilizers, edible oil, feed, agricultural machinery, agricultural machinery leasing, grain processing, warehousing, grain packaging, enterprise management consulting services, crop planting, agricultural technology development, consultation, exchange, transfer, extension services, agricultural production custody services, import and export of goods or technologies, cargo handling and so on.

3.2. Application Status of Management Accounting in Xiangyu Jingu Agricultural Products Company

The comprehensive budget system of Xiangyu Jingu Agricultural Products Company is not perfect, which leads to the assessment work can not reflect the real results. Due to insufficient understanding of comprehensive budget management and low professional level, employees' understanding of comprehensive budget management is not thorough enough. Generally speaking, it is thought that this is the work of the finance department, which has nothing to do with them. The company lacks professional budget managers and does not pay attention to the training of budget business, which has caused problems in budget preparation, execution control, performance appraisal, etc., and caused misunderstanding and resistance of employees to comprehensive budget management, thus making it difficult to carry out comprehensive budget management smoothly and achieving budget objectives.

At present, Xiangyu Jingu Agricultural Products Company still adopts the traditional cost accounting method. When calculating the product cost, the wages of workshop workers will be directly distributed to each product according to the proportion of working hours, and the rest of the production costs will be included in the manufacturing expenses. The accounting method of Xiangyu Jingu Agricultural Products Company is not suitable for its own business model, and the cost accounting principles and systems have not been sorted out. The inventory management of Xiangyu Jingu Agricultural Products Company still adopts the traditional inventory management mode. The traditional inventory management mode is scattered for the management of goods, and it is impossible to share the information and resources of goods with others, which leads to the imperfect inventory management system of goods and a serious waste of labor costs.

Table 1: Inventory amount of Xiangyu Jingu Agricultural Products Company in 2020-2022 Unit: Yuan

AGE	2020	2021	2022
GOODS IN STOCK	175181362.62	187677950.28	241876296.40
FLOATING ASSETS	439997084.89	465862161.04	542404904.97
TOTAL ASSETS	579008838.47	601234140.86	679727171.14
RATIO OF INVENTORY TO CURRENT ASSETS	39.81%	40.29%	44.59%
INVENTORY TO TOTAL ASSETS RATIO	30.26%	31.22%	35.58%

As Table 1 It can be seen from the table that the inventory of Xiangyu Jingu Agricultural Products Company in 2020-2022 is about 175 million yuan, 188 million yuan and 242 million yuan, accounting for 30.26%, 31.22% and 35.58% of the total assets in each year, and the inventory of Xiangyu Jingu Agricultural Products Company accounts for 39.81% of the current assets in each year.

Table 2: Inventory turnover of Xiangyu Jingu Agricultural Products Company in 2020-2022 Unit: days

AGE	2020	2021	2022
RAW MATERIAL TURNOVER RATE	4.58	3.65	3.69
TURNOVER DAYS OF RAW MATERIALS	79	99	97
IN-PRODUCT TURNOVER RATE	2.01	1.64	1.41
DAYS IN PRODUCT TURNOVER	179	219	255
INVENTORY TURNOVER RATE	11.14	9.55	10.16
INVENTORY TURNOVER DAYS	32	37	35
INVENTORY TURNOVER	1.67	1.41	1.02
DAYS SALES OF INVENTORY	215	255	352

As Table 2 Inventory turnover rate and turnover days are comprehensive indicators to measure the level of enterprise inventory management, which reflect the liquidity of enterprise inventory and judge whether the inventory occupies funds reasonably. From 2020 to 2022, the inventory turnover rate of Xiangyu Jingu Agricultural Products Company was 1.67, 1.41 and 1.02, respectively, and the turnover days were from 215 days to 352 days, which gradually approached a business cycle. Among them, the turnover speed of products in Xiangyu Jingu Agricultural Products Company was the slowest, and the turnover days in 2020-2022 were 179 days, 219 days and 255 days, respectively, indicating the production links of Xiangyu Jingu Agricultural Products Company.

3.3. Problems in the Application of Management Accounting in Xiangyu Jingu Agricultural Products Company

3.3.1. The Overall Budget Management System is Not Perfect.

Xiangyu Jingu Agricultural Products Company's current cost budget is based on the company's previous cost data, and according to the previous data, the previous cost has been fine-tuned, forming a new cost budget this year. Because the budget preparation method is too simple, it doesn't take into account the future market environment, the fluctuation of raw materials and human resources prices, and the company's future development plan, which may affect the company's cost, and lacks comprehensive and scientific consideration. Therefore, there is a big gap between the prepared budget and the actual cost of the company, so it is difficult to guide the company's cost management. In the face of increasingly fierce market competition and ever-changing market, enterprises must constantly grasp their own reality, find problems and make corresponding adjustments if they want to develop healthily and persistently.

The existing assessment work of Xiangyu Jingu Agricultural Products Company can't reflect the real results, and it doesn't reward hardworking employees or punish slacking employees. Employees' personal efforts cannot be turned into actual indicators and reflected in the assessment. Can't reflect their real work situation. The assessment can't truly reflect the operating results, and can't achieve the unity of rights, responsibilities and interests, and can't promote the development of Xiangyu Jingu Agricultural Products Company.

The performance evaluation of Xiangyu Jingu Agricultural Products Company has no complete scope. Although the management and departments have performance standards, the performance evaluation standards are insufficient except financial standards. This includes the shortage of staff in some departments. Due to the lack of specific performance evaluation measures for different departments, there is no individual evaluation standard for employees, which leads to the incomplete evaluation data of enterprise performance management system and the lack of evaluation objects. The management level of each branch is unbalanced, the management organization and scope are different, and the evaluation system is different. Repeated formulation of the secondary assessment plan will lead to confusion of more standards and indicators, which is not conducive to the development of agricultural products in Xiangyu Jingu.

3.3.2. Inappropriate Cost Accounting Method

The cost accounting work of Xiangyu Jingu Agricultural Products Company is mainly undertaken by the financial department, and the time and energy invested in the cost accounting work are very small, so it is impossible to comprehensively analyze the actual situation of the company, and it is urgent to introduce new cost accounting algorithms. Therefore, cost accounting is an important part of its daily work, and scientific cost analysis should be carried out from four aspects: causality, benefit, fairness and affordability. The products of Xiangyu Jingu Agricultural Company are calculated

according to the consumption of products, and the wages of workers are distributed to every commodity according to the proportion of working hours, while the rest are calculated according to the manufacturing costs. According to the current production situation of Xiangyu Jingu Agricultural Products Company, its cost drivers are various. Therefore, it is not appropriate to adopt a single cost driver in traditional cost accounting. The wages of workers in the production workshop, depreciation of machinery and equipment, repair costs, etc, are allocated to the production costs by Xiangyu Jingu Agricultural Products Company according to the ratio of working hours. However, in practice, the relationship between these costs and labor time is relatively small. If the allocation is made according to the ratio of working hours, it will inevitably expand the product cost with longer working hours required for production, while the product cost with shorter working hours will be reduced, resulting in inaccurate product cost accounting.

Table 3: Calculation result of planting cost of Xiangyu Agricultural Products Company in 2022 (taking some products as examples) Unit: RMB

	PADDY	WHEAT	CORN
DIRECT MATERIAL	535216.23	1852636.30	846523.75
DIRECT LABOR	568743.63	1620523.66	1656352.53
MANUFACTURING EXPENSES	998963	2640506.20	2646352.46
TOTAL	2102922.86	3637216.16	5149228.74
OUTPUT (MU)	10235	20156	40275
UNIT COST	205.46	303.32	127.85

As Table 3., as can be seen from Table 3, direct labor costs account for a high proportion of the company's agricultural product planting costs, accounting for 27%, 44% and 32% of the total costs of the three most representative products, namely rice, wheat and corn, respectively. However, the company's automation degree in agricultural product planting is not very low, which shows that the current accounting method adopted by the company will lead to distortion of product cost information, mislead product pricing, and is not conducive to cost analysis and management decision-making. And the current period expenses of Xiangyu Jingu Agricultural Products Company are too high, accounting for 11.15% of the total operating costs in 2020, 15.22% in 2021 and 17.69% in 2022. With the passage of time, it is unfavorable for traditional cost accounting technology to effectively control the period cost. In this context, Xiangyu Jingu agricultural enterprises should consider using the operating cost method to operate.

3.3.3. Lack of Scientific Inventory Management Mode

Table 4: Table of partial inventory consumption of Xiangyu enterprises in 2022 Unit: RMB

Item number	unit cost	Inventory or demand	total	Usage ratio
seed	52.5	480000	25200000	32.52%
edible oil	110.8	20004	2216443.2	2.98%
pesticide	151.1	3007	454357.7	0.61%
chemical fertilizer	83	8010	664830	0.87%
Potato crops	72.2	48080	3471376	4.55%
starch	163.5	12025	1966087.5	2.60%
cereal	200.4	180000	36072000	48.79%
other	45.5	3107	141368.5	0.16%
Edible legume crops	92.4	50325	4650030	6.10%
fodder	123.9	5055	626314.5	0.81%
			73468007.4	

Although there have been many effective inventory management modes in the existing research, Xiangyu Jingu Agricultural Company has adopted the traditional inventory management mode from the beginning of its establishment, only controlling the inventory at the most basic level, and has not adopted other inventory management modes, which has led the purchasers to continuously increase the purchase quantity of goods in order to avoid inventory shortage, but neglected the storage cost. In addition, in the daily inventory management of Xiangyu Jingu Company, there are generally two kinds, one is commonly used and the other is not commonly used. Commonly used inventory is usually placed in a conspicuous position for easy selection, and infrequent inventory is placed in the corner. This business model not only increases the inventory management expenses of Xiangyu Jingu Company, but also wastes the company's operating expenses, which makes the company lose its bargaining power in the sales process.

As can be seen from Table 4, all kinds of crop seeds and cereal products are the main types of inventory consumed by the company, accounting for 32.52% and 48.79% of the total inventory consumption respectively. However, in the management of inventory, the inventory with high consumption and the inventory with low consumption are not managed separately, but piled up irregularly in the product warehouse for storage. From the analysis in Table 2, it can be seen that the production cycle of Xiangyu Jingu Agricultural Products Company is long, and the turnover days of inventory goods are basically between 30 and 40 days. Therefore, it can be inferred that the company needs to spend a lot of manpower and material resources because of the warehousing and warehousing of different types of agricultural products and the chaotic inventory distribution. For products with slow turnover and small stock, if they are not classified with the main products, they will also occupy additional storage space and increase storage costs. It can be seen that the current inventory management model is difficult to achieve long-term and reasonable inventory planning, which inevitably leads to the loss of the company's interests.

4. Solutions to the Problems Existing in Xiangyu Jingu Agricultural Products Company

4.1. Implement a Comprehensive Budget Management System

4.1.1. Clarify the Objectives of Comprehensive Budget Management

The annual budget of Xiangyu Jingu Agricultural Products Company needs to set two goals, namely, the annual business goal and the strategic goal. The relationship between them is the action plan, which marks the development direction of the enterprise in recent years. The annual management target is guaranteed. According to the company's internal resources and market conditions, the implementation of the annual budget is the guarantee for the company to achieve its strategic goals, and only the annual business target can be truly implemented. Therefore, when making the budget, the company must make the corresponding operating budget and strategic budget. Because the company's strategic plan is a medium-and long-term project, the annual strategic budget project is a stage goal. Therefore, its preparation should implement a rolling budget and track the implementation of the project in real time to ensure the completion of its strategic objectives. Xiangyu Jingu Agricultural Products Company needs to evaluate the strategic budget, but there are many uncertain factors in the implementation of the strategic budget, such as policies, sudden market, technical updates, progress, etc. Therefore, the budget assessment should be comprehensively considered, and the influence of uncertain factors should be eliminated. Qualitative and quantitative evaluation should not only balance the relationship between all parties, but also improve the enthusiasm of employees.

4.1.2. Establish a Comprehensive Budget Management System

As the leader of the budget organization department, the budget preparation team is responsible for planning the budget process and preparing the budget objectives in the budget work. The budget preparation team should be authoritative in the budget work, so the team members are composed of the vice president of the enterprise, the person in charge of budget management in the financial department and the leaders in various budget execution units. The establishment of the budget preparation team can make all departments of the enterprise participate in the budget preparation, improve the cooperation ability between departments and ensure the reliability and authenticity of information, and the budget objectives are more in line with the actual operation of all departments of the enterprise. The work of the budget preparation team is as follows: according to the strategic objectives of the enterprise, formulate the annual budget objectives and decompose them into quarterly budget objectives and monthly budget objectives; Use different budgeting methods according to the capital consumption of different departments; Formulate a scientific and standardized budget preparation process; To examine and approve the budget adjustment application submitted within the budget period according to the budget implementation; Responsible for the overall budget evaluation of the enterprise.

As the middle-level backbone of the budget management department, the budget supervision team needs to communicate frequently with the budget implementation department, supervise and supervise the budget implementation, and carry out the treatment work as soon as possible when there are problems in the budget implementation. The specific work is as follows: Interface with the budget execution department; Supervise and urge the implementation of the budget; Notify the budget implementation department of the budget objectives issued by the budget preparation team; Arrange the corresponding supervisors according to the indicators allocated by each department; Regularly report the use of funds in the budget cycle of the budget execution department; Spot check the budget implementation of the budget execution unit from time to time; Carry out the evaluation and incentive work of the budget execution department.

As a grass-roots organization in the budget management department, the budget execution team plays a decisive role in the smooth development of the budget work. The team members are composed of middle-level cadres in various budget execution departments. The specific work is as follows: after obtaining the budget target, analyze the feasibility of implementing the budget target according to the current situation of the department and feed it back to the superior; Carry out the implementation of budget objectives; Regularly feedback the implementation of budget targets; Strictly implement the budget, avoid potential risks, and report to the higher authorities in time when the budget is exceeded.

4.1.3. Promote the Implementation of Comprehensive Budget Management

Implement the real-time supervision system in the budget cycle of Xiangyu Jingu Agricultural Products Company, set up a professional department responsible for the supervision of budget implementation, track and supervise the budget implementation, report the budget implementation on time, implement the budget supervision system in all grass-roots departments, and feedback the use of relevant funds in real time according to the project progress. The supervision department classifies the budget according to the implementation of the budget, which makes the results of the budget implementation more clear. Finally, the budget preparation department makes an analysis and evaluation and makes adjustments to the budget. Budget execution supervision can be implemented in the following three aspects: firstly, the dynamic budget execution supervision mode is implemented. After the budget target is issued by the preparation department, the supervisor is appointed to supervise the budget execution, and the current budget execution situation of the department is checked irregularly, and the difference between the budget target and the actual implementation

situation is compared, thus preventing the execution department from tampering with the budget target or failing to convey the budget target in place. And put forward suggestions according to the use of funds by the executing unit to reduce the occurrence of budget excess, improve the utilization rate of enterprise resources and reduce the waste of enterprise resources; Secondly, it provides suggestions and solutions to related problems for budget execution units. In the actual implementation of budget objectives, there are often some deviations between budget objectives and actual conditions, and some problems may occur in the process of budget implementation, which leads to the failure to achieve budget objectives. The supervision department should actively seek the reasons for the deviation of budget execution, and whether the deviation is caused by personnel operation factors, planning factors, coordination between enterprise departments and other issues. After finding the reasons, work out solutions with the budgeting department and give instructions at the first time to prevent further development of budget overruns; Finally, according to the actual situation, dynamic adjustment is implemented. When there is a big fluctuation in the department's capital consumption during budget implementation, it is inevitable that the budget implementation is not in place. The supervision department should go to the investigation in time, collect the information of departmental resource consumption, feed it back to the budgeting department, and finally adjust the budget target as appropriate.

4.1.4. Establish an Incentive Mechanism for Performance Evaluation

The performance evaluation system of Xiangyu Jingu Agricultural Products Company is based on the management mode of balanced scorecard, and its evaluation method is very complete. The balanced scorecard measures the enterprise from four aspects, which is beneficial to the profit level of the enterprise on the financial level. At the customer level, it is beneficial for enterprises to realize how to provide customers with the goods and services they need to meet their needs and enhance their competitiveness; Through the internal process dimension, enterprises can be helped to realize their own advantages and disadvantages; Taking learning and growth as a dimension and paying attention to the development requirements of employees and the development and utilization of intangible assets such as organizational capital and information capital are conducive to enhancing the motivation of sustainable development of enterprises. Therefore, through the evaluation results, it can be representative and convincing, so as to establish the corresponding incentive mechanism, so that employees can better understand their own understanding, and establish sound punishment measures to promote the development of employees. Incentive mechanism can be formulated from performance bonus, promotion and salary increase, allowance and subsidy, etc., and can issue employee certificates with good work performance in spirit, and at the same time, it can urge employees with low performance to work hard and make progress. Thereby improving the overall quality of the whole company. A relatively fair incentive mechanism is very important for the company, which allows employees to actively improve, foster strengths and avoid weaknesses, and make comprehensive investments in their long-term fields. In such a good and reasonable environment, it can promote the healthy development of enterprises.

4.2. Scientifically Formulate Cost Accounting Methods

4.2.1. Introducing Cost-Based Activity Method

For the production of manufacturing enterprises, products are the production of enterprises, and product sales are a way to compensate the value of enterprises, and their sales situation is good. Therefore, the survival and development of enterprises need to be accurate. In order to broaden the market of products, it is necessary to accurately grasp the cost of products, so as to provide customers

with better competitive quotations.

Table 5: Calculation results of activity-based costing in Xiangyu Jingu Agricultural Products Company in 2022 (taking some products as examples) Unit: RMB

	PADDY	WHEAT	CORN
DIRECT MATERIAL	535216.23	1852636.30	846523.75
DIRECT LABOR	568743.63	1620523.66	1656352.53
ASSEMBLE	282635.64	705563.81	225600.83
MATERIAL PURCHASE	12000	48045.68	143698.52
MATERIAL HANDLING	42632.68	186325.15	3786047.14
START PREPARATION	256.20	8361.80	2001.00
QUALITY CONTROL	84200	168400	1680408.77
PRODUCT PACKAGING	10000	75000	1680521.36
ENGINEERING TREATMENT	175000	315000	2160325.42
MANAGE	129631.65	344010.85	3440000.41
TOTAL	1840316.03	5323867.25	15621479.73
YIELD	10235	20156	40275
UNIT COST	179.81	264.13	387.87

As can be seen from the table, there is a big difference between the traditional cost and the product cost of activity-based costing, and the rice has dropped from 205.46 to 179.81; Wheat decreased from 303.32 to 264.13; Especially corn, corn increased from 134.11 to 387.87; This is because the yield of corn production is very high, but because all the links it consumes have not changed correspondingly, As Table 5 it consumes a lot of indirect resources and will cause a lot of expenses. Using operating cost information, we can analyze the operating costs such as material procurement, product packaging and quality control, and activity-based costing is more closely related to enterprises.

Xiangyu Jingu Agricultural Products Company is currently in fierce market competition, with great differences in products and high indirect costs. Activity-based costing is consistent with the existing cost calculation requirements of Xiangyu Jingu Agricultural Company. The traditional cost calculation method divides the production cost with a single standard, while the activity-based costing method allocates the cost with various cost factors, which improves the correlation between the cost and the product. Using activity-based costing method to carry out cost accounting can get more accurate cost information, and then gain an advantage in the fierce market competition.

4.2.2. The Combination of Traditional Cost Accounting Method and Activity-Based Costing Method

When dealing with the production cost, the traditional cost and operating cost methods are used to realize it. The traditional cost method refers to comparing the set cost with the actual cost, but ignores the comparison and analysis with only one index in the allocation of manufacturing expenses. In the activity-based costing method, the cost related to activity motivation is allocated, especially in the indirect cost of manufacturing industry, which is very scientific and greatly improves the quality of cost accounting information. Without the data and information referenced in this method, the current production and management of the company cannot be integrated, so the work cannot keep pace with the times, and the difference analysis cannot be carried out. The cost difference analysis in the traditional cost method can make up for it, but in the aspect of manufacturing cost allocation, the difference analysis of the traditional method is not strict enough, especially in the aspect of production cost allocation, which needs to be further improved. Therefore, this defect is a kind of compensation. The competitor report of Xiangyu Jingu Agricultural Products Company is higher than that of Xiangyu Valley Agricultural Products Company, so Xiangyu Valley Agricultural Products Company

should reflect on its own defects in cost management, comprehensively innovate, improve the scientific calculation results from direct materials, direct labor and manufacturing costs, and achieve reasonable pricing. Therefore, based on the combination of traditional cost accounting and operating cost method, it is urgent for domestic enterprises to understand these tasks. The company can obtain more accurate cost data by using this method, thus improving the scientific nature of cost management.

4.3. Improve the Inventory Management Mechanism

4.3.1. Introducing ABC Inventory Management Method

According to the relevant information, the annual consumption of some stocks of Xiangyu Jingu Agricultural Products Company in 2022 is sorted by the amount, and the results are shown in Table 6.

Table 6: Classification of inventory types Unit: RMB

Item number	unit cost	Annual demand	application amount	Use proportion	Cumulative usage percentage	classify
cereal	200.4	180000	36072000	48.79%	48.79%	A
seed	52.5	480000	25200000	32.52%	81.31%	A
Edible legume crops	92.4	50325	4650030	6.10%	87.41%	B
Potato crops	72.2	48080	3471376	4.55%	91.96%	B
edible oil	110.8	20004	2216443.2	2.98%	94.95%	C
starch	163.5	12025	1966087.5	2.60%	97.55%	C
chemical fertilizer	83	8010	664830	0.87%	98.41%	C
fodder	123.9	5055	626314.5	0.81%	99.23%	C
pesticide	151.1	3007	454357.7	0.61%	99.32%	C
other	45.5	3107	141368.5	0.16%	100.00%	C

Because there are many kinds and large quantities of inventories in Xiangyu Jingu agricultural enterprises, ABC inventory management method is used to classify the company's inventories in order to better solve the company's inventory problems. As Table 5, ABC inventory management technology can effectively reduce the company's inventory cost. In order to better manage the company's inventory, we should adopt more detailed management methods and classify it into the company's inventory goods, semi-finished products, raw materials and raw materials. In the fierce market environment, we should further strengthen the inventory management in the market. An effective inventory management model can reduce the management cost of enterprises, maximize their profits and enhance their market competitiveness.

4.3.2. Reduce the Cost of Inventory Storage

Inventory classification management is based on large-scale inventory. After ABC classification of each type of inventory under each large-scale inventory, there are three types of inventory, A, B and C, respectively. Class A inventory should be managed with emphasis. There are few kinds of this kind of inventory, but it is often the inventory with high profit and high risk of shortage in the company's inventory, which takes up a lot of money, so we should pay attention to it in all aspects such as procurement, warehousing and sales. In the warehouse, you should put things in an easy-to-access place and put them in an orderly way. Pay attention to the accuracy judgment of demand forecast for such products, and establish strategic partnership with suppliers to ensure the supply and quality of inventory when conditions permit. Inventory can be controlled through many small-batch purchases. B-level inventory, warehouses and shops should be placed in places second only to A-level inventory and counted regularly. C-class inventory is the least important inventory in Xiangyu

Jingu Agricultural Company, and usually does not need much attention. There are many kinds of this kind of inventory, but the inventory quantity is relatively small, so we can reduce the number of purchases through large-scale traditional procurement methods and reduce the procurement cost through scale effect. In the warehouse, the inventory can be placed in a relative deviation, and the effectiveness of the inventory management link can be saved through monthly inventory drawing and comprehensive inventory once every six months or all the year, thus reducing the storage cost.

4.3.3. Strengthen Inventory Counting

Inventory is the necessary management of inventory, and its essence is a kind of monitoring of inventory, so that enterprises can know the inventory situation in time. Through the classification of inventory, the inventory personnel of Xiangyu Jingu Company can know the inventory situation of the company more clearly, thus getting rid of the previous blind management situation. After classification, the inventory layout of enterprise warehouses and various store warehouses should be further divided into different shelves according to ABC three categories in each category of inventory. According to the different degrees of importance, the inventory is classified, which makes the inventory more targeted.

In order to ensure the authenticity and validity of the inventory data of Xiangyu Jingu Company, an inventory supervision team should also be set up. This paper makes a comprehensive analysis of the problems of inventory shortage and damage, and uses the information system to query the inventory information and find out its responsibility. In order to further improve the accuracy and speed of inventory counting, the information technology of Xiangyu Jingu Agricultural Products Company can be used. Bar code technology can store a large amount of information, and it is combined with the information system of Xiangyu Jingu Agricultural Company, which is of great help to the data processing ability of various departments of Xiangyu Jingu Agricultural Company. Information such as the specific situation of inventory, warehousing time, supplier information, code, specification, ownership, etc., glue the bar code to the corresponding inventory, and directly input the bar code into the company's information system. In the actual inventory, if the bar code is scanned, the number of this kind of inventory can be quickly known and the dynamic inventory can be carried out. At the same time, the application of bar code technology also helps enterprises and suppliers in the supply chain to carry out bar code to ensure the accuracy of information.

5. Conclusion

Taking Xiangyu Jingu Agricultural Products Company as an example, this paper discusses the application of management accounting in enterprises. This paper holds that management accounting is of great significance to improve the business decision-making and competitiveness of enterprises. If an enterprise wants to develop, it must strengthen management, use limited resources to maximize economic benefits, not only provide financial expenses and income information according to the current accounting standards and traditional accounting models, but also refer to the internal management comprehensive information suitable for the enterprise's own characteristics, effectively plan its business objectives, effectively control the economic process, plan its business objectives, and prepare a comprehensive operating budget, which is the key to the successful operation of the enterprise, and strictly implement performance evaluation.

The research results of this paper show that the first Xiangyu Jingu Agricultural Company, in the past two years of market competition, has been losing market share, shrinking product sales channels and declining operating performance, unable to maintain high operating expenses, and is currently in a state of loss. How to control the cost, reduce the production cost and improve the production efficiency of Xiangyu Jingu Agricultural Products Company is an important issue for the long-term

development of Xiangyu Company. Second, there are problems in the management of Xiangyu Jingu Agricultural Products Company. It mainly includes imperfect budget management system, unreasonable cost calculation method and inappropriate inventory management method. Thirdly, based on the above problems, combined with the reality of Xiangyu Jingu Agricultural Company, the corresponding improvement measures are put forward, including perfecting the budget management system, adopting scientific cost accounting and inventory management mode, and perfecting the cost assessment system. The research results of this paper have certain reference significance for Xiangyu Jingu Agricultural Company to control costs, reduce costs and enhance the company's competitiveness.

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