

Research on Enterprise Accounting System Reform under the Background of Economic Transformation and Development

Yu Xiaoyan

School of Accounting, Shandong Women's University, Shandong, Jinan, 250300, China

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Abstract: Social and Economic Transformation is Closely Related to the Road of Enterprise Development, Which Determines the Degree of Reform and Perfection of Enterprise Reform and Management Mechanism. under the Condition of Socialist Market Economy, Enterprises Should Continuously Strengthen the Reform of the Accounting System and Strengthen the Management of Accounting in Order to Give Full Play to the Core Role of the Accounting System and Promote the All-Round Development of Enterprises. Therefore, This Paper Also Makes a Simple Analysis of the Significance of the Reform and Innovation of the Accounting System and Its Main Measures Based on the Current Enterprise Management System, Accounting Tasks and Its Staff under the Economic Transformation, Hoping to Provide Guidance for the Reform and Innovation Direction of the Accounting System of Our Enterprises.

1. Introduction

With the Rapid Development of Economy, Enterprises Are Gradually Expanding Their Development Space. At Present, the Reform of Accounting Mechanism is an Inevitable Trend to Adapt to the Current Economic Development [1]. for Enterprises, the Reform of Accounting Mechanism is Not Only an Opportunity for Development, But Also a Great Challenge. the Reform and Innovation of the Accounting System is One of the Necessary Measures for the Development of Enterprises under the Situation of Economic Transformation, and It is Also the Only Choice for the Progress of Enterprises. the Reform and Innovation of the Accounting System is Both a Challenge and an Opportunity for Most Enterprises [2]. Therefore, in Order to Ensure the Authenticity and Reliability of the Financial Performance Information of Modern Enterprises and Other Related Organizational Structures, to Avoid the Occurrence of Violations, Violations and Other Irregularities, It is Very Important to Strengthen the Innovative "Transformation" of the Financial Mechanism of Enterprises. There Are Many Problems and Disadvantages in the Traditional Accounting System of Enterprises. Therefore, Enterprises Should Continuously Strengthen the Reform of Accounting System, Change Backward Management Concepts, Discover and Solve the Problems in the Management of Accounting System in Time, So as to Adapt to the Current Economic Environment and Promote the Long-Term Development of Enterprises.

2. The Important Significance of Enterprise Accounting System Transformation in the Period of Economic Transformation and Development

2.1 Positive Embodiment of Social Responsibility Value

Users of accounting data or accounting statements, vouchers and documents related to enterprise finance generally refer to internal managers of enterprises, investors, creditors, etc., and even include some social organizations and masses associated with them [3]. Only when the data ensure certain authenticity and objectivity can the correctness of the user's decision be guaranteed. Unrealistic report data is not only disadvantageous to the company's internal decision, but also greatly damages the company's image. The company must rely on real data to make correct decisions. Therefore, the management system of modern enterprises after economic transformation needs to rely on the integration of national laws and regulations and the internal financial

management mechanism of enterprises, which to a large extent standardizes the working behavior of accounting departments and realizes the efficient development of enterprises. For example, creditors can use accounting data to understand the market demand in time so as to determine whether the development of related projects is financed through credit or other means. The authenticity of accounting data mainly depends on the implementation and improvement of the enterprise accounting system, and the reliability of the quality of relevant employees and the professional judgment ability must be guaranteed [4]. Therefore, companies need real data and society needs the same. This requires enterprises to conduct comprehensive research and understand the market, continuously improve the accounting system of enterprises, and provide real and reliable data for the development of society and enterprises, so as to reflect the social value of enterprises.

2.2 Can Realize the Standardization of Financial Organization Activities

According to the current laws and regulations under the current market development demand, the company's strict management mechanism, etc. to regulate all organizational behaviors of enterprise management is conducive to the healthy, long-term and standardized development of the company's business development [5]. Accounting practitioners should ensure that the data can better reflect the authenticity of accounting activities in the process of checking the original credentials, so as to objectively judge the correctness of enterprise decisions. If the related work of the accounting department in the enterprise lacks authenticity and standardization, it will cause financial risks, affect the final decision of the leaders and hinder the development of the enterprise. If the enterprise's accounting activities lack authenticity, it will not only affect the internal development of the enterprise, prone to misappropriation of public funds, but also affect the effectiveness of its decision-making, which is very unfavorable to the development of the enterprise [6]. Therefore, the road of "transformation" of enterprise economy can effectively promote the standardization of enterprise financial organization activities, fundamentally avoid some illegal and irregular behaviors of enterprise investment and operation, and help enterprises to realize healthy long-term and standardized development. People-oriented, pioneering and innovative, efforts should be made to build and improve an accounting management system that integrates international experience, has Chinese characteristics, demonstrates enterprise charm and is full of vitality, so as to ensure and promote comprehensive, coordinated and sustainable social and economic development.

2.3 Strengthen the Authenticity of Financial Activities of Enterprises

The report data required for enterprise decision-making generally come from the internal accounting activities of the enterprise and the relevant departments related to them [7]. From the perspective of enterprises, the reform of the accounting system is an important embodiment of adapting to the transformation and development of enterprises. In the process of innovation, the management methods, development objectives and corresponding management mechanisms of enterprises' finance have changed, gradually connecting with international enterprises. If the data of an enterprise's accounting activities lack certain authenticity and standardization, on the one hand, it is extremely unfavorable to the cultivation of the internal atmosphere of the enterprise; if there is no strict accounting system as a constraint, the enterprise is prone to misappropriation of public funds and other acts; on the other hand, it lacks certain data guarantee for the effectiveness of decision-making, which is extremely unfavorable to the future development of the enterprise. Management methods and other aspects of continuous construction and improvement. The combination of "transition" and "transformation" is reflecting the reform and innovation of the enterprise's accounting system, which is matched with the fundamental transformation of the economic system and the mode of economic growth. Therefore, in the accounting activities of enterprises, it is also necessary to pay attention to the training of accounting employees, to strengthen their professional ethics, to establish risk awareness, and to promote the steady development of enterprises.

3. Problems Existing in Chinese Enterprise Accounting System At Present

3.1 The Accounting Management System is Not Perfect

At present, most enterprises in our country have not established a perfect enterprise accounting management system, the division of responsibilities of relevant departments is not clear, and the existing experience is mainly relied on to solve accounting problems. In the process of internal financial control of enterprises, some enterprises have fraudulently obtained bank credit and illegally guaranteed large sums of money for listed enterprises. Therefore, their controlling subsidiaries have been turned into cash machines without cost investment. Under such circumstances, the existing non-performing asset structure plus deteriorating capital structure. This kind of thinking leads to financial chaos within the enterprise, leading personnel cannot master accurate financial data, cannot make decisions, and the enterprise begins to stagnate. Making the operation and management of an enterprise even worse, the irrational structure of the enterprise has become an important factor perplexing the internal financial control of the enterprise to achieve positive results. Therefore, in the internal financial control of an enterprise, we should optimize the structure of the enterprise and fundamentally solve the problem of unreasonable enterprise structure. The imperfection of accounting management system affects the economic decision-making and development prospects of enterprises, and even has a great impact on the economic benefits of enterprises [8]. If enterprises want to gain advantages in the fierce competition, they should constantly improve and perfect the accounting management system.

3.2 The Quality of Accounting Management Personnel is Relatively Low

Accounting management in enterprises is not strict enough with the professional knowledge of managers. Some enterprises even choose family members or friends to engage in accounting management. At present, most enterprises in our country still adopt manual budgeting. As a result, many financial problems within the enterprise cannot be effectively solved. In particular, group enterprises have many subsidiaries, and the budget efficiency of financial data is low, lagging behind and error is high. The financial management department still sets up the accounting system step by step, lacking innovation, and many enterprises attach importance to the market, neglect management, and do not attach importance to the construction of the accounting system, resulting in chaos within the enterprises. It is difficult to ensure the quality of budget data, which makes financial data control chaotic and unable to meet the needs of enterprises for financial data. Due to the habitual extension of reproduction, investment projects are often launched without sufficient budget estimates, resulting in a certain funding gap. It must be solved by misappropriating working capital. These people's professional quality is low. They mostly rely on their own experience and have not received scientific professional training when encountering problems, which leads to the low level of overall accounting management in enterprises and seriously affects the work quality and economic benefits of enterprises.

3.3 Not Paying Enough Attention to Accounting Management

Most state-owned enterprises implement the chief accountant responsibility system, and the work of the chief accountant must be restricted by the director or manager in charge of financial affairs. In this way, the financial operation of the enterprise is to some extent arranged and replaced by the administrative leaders of the enterprise. Because enterprises do not pay enough attention to accounting management, most enterprises have not even set up a special accounting management department and do not realize the importance of accounting management. Due to the precipitation and low utilization rate of enterprise funds, it is difficult to realize effective investment, resulting in idle funds and waste of resources, which restricts the flow of enterprise funds. Now many enterprises have used the new accounting system, but the supervision mechanism cannot be matched with it, resulting in incomplete accounting reform and lack of binding force for accountants. Even if there is an internal audit and evaluation mechanism, there is no strong supervision mechanism constraint. The enterprise capital management system is backward. As a

result, extensive financial management has seriously affected the rapid development of enterprises. Make the enterprise develop slowly. The traditional management concept holds that enterprises do not need to attach importance to financial management, but only to business work, resulting in waste of funds and affecting the further development of enterprises. This brings about short-term behaviors in financial management, that is, irregular or irrational financial management behaviors, which affect the long-term interests of enterprises and society.

4. Research on Economic Transformation and Development and Reform Strategy of Enterprise Accounting System

4.1 Innovating Modern Enterprise System

Under the background of economic transformation, enterprises should deepen the reform process, which cannot be separated from the reform of accounting mechanism. Whether the control of the accounting system in an enterprise can smoothly implement rights and fulfill obligations depends on whether the value of the accounting department of the enterprise is clearly reflected. The reform of the enterprise's accounting system can be in line with the economic transformation. Based on the establishment of the accounting management mechanism, relevant laws and regulations should be adopted to adapt to the development of the enterprise after the reform and to promote the standardization of organizational activities. Accounting personnel should have strong learning ability, be able to learn the latest international business operation plan according to changes in form in time, continuously improve and upgrade their own level, and meet the needs of continuous reform. The accounting information of an enterprise must clearly reflect the real economic situation of the enterprise, which requires accountants to improve their moral quality and not to make false accounts for their own self-interest. Not only should an effective supervision and restriction mechanism be implemented, but also related technological innovations should be carried out, and the use of funds should be strictly regulated. Supervision and restriction mechanism refers to all kinds of fund registration and financial management work of an enterprise, which must be carried out by two or more employees together to achieve the effect of mutual restriction and avoid errors and illegal and criminal acts in accounting treatment. At the same time of establishing the accounting system, we should actively establish a modern enterprise management system, attach importance to the internal management of enterprises, and improve the quality and level of internal management, which can also provide better conditions for the establishment and improvement of the accounting system.

4.2 Strengthen the Comprehensive Quality of Accountants

If an enterprise wants to gain a firm foothold in the fierce market competition, it needs a good corporate culture, which is also an embodiment of the quality of employees. From the perspective of financial management personnel, first of all, we should strengthen our own study of the corresponding financial knowledge to ensure that we can have a better grasp of the characteristics and specific applications of economic transformation and development, and then we can implement the corresponding financial decisions in combination with its specific content. Secondly, it is necessary to continuously improve the efficiency of practical processing. The current accounting work has changed from the traditional pursuit of quantity to the process of quality, and the current business volume of accounting work in enterprises is also increasing. Therefore, while ensuring the quality of business, it is necessary to continuously improve the efficiency of practical processing. In the period of social and economic transformation and development, the efficient learning ability of accountants is the necessary guarantee to improve the quality of important information reports such as financial information and accounting original vouchers. Enterprises formulate training methods, which are respectively carried out from the aspects of improving professional skills, ideas and data analysis and collection capabilities, and conduct regular training activities to cultivate compound talents suitable for the development of the times. When recruiting, enterprises can focus on assessing the professional skills of accounting management personnel. After successful recruitment,

enterprises should regularly carry out skills training and assessment so as to continuously update their management concepts, professional skills and professional ethics to ensure the long-term development of enterprises.

4.3 Strengthen Fund Management

In the process of enterprise development, the innovation and construction of accounting mechanism are very important, and the management of funds needs to be done well. After engaged in accounts to predict in advance, things in control, timely analysis of the transfer. Prior forecast, the key point is to establish a feedback mechanism of market information and do a good job in market forecast, including the collection, screening and feedback of market information. Let the financial department directly participate in the economic decision-making of the enterprise, provide objective, true and reliable financial information for the enterprise, and provide necessary decision-making basis for the long-term development of the enterprise. To reduce the cost to a minimum, strictly control the outflow of funds, control spare parts, combine with actual needs, stipulate the form of overspending self-payment and surplus retention, so as to facilitate enterprises to grasp the use of funds in a timely manner, to achieve a comprehensive understanding, and to strengthen the monitoring of financial funds. The change of management system provides certain convenience for the reform and innovation of accounting system, and also provides certain guarantee for the accuracy of decision-making. Similarly, the emphasis in this process is also on the effective disclosure of information, which provides scientific guidance basis for various financial decisions and project investments of enterprises. Only in this way can enterprises recognize the importance of standardizing their own investment behaviors, and at the same time can they restrain the accounting personnel's accounting practices. The two rely on and interact with each other to ensure the formation of favorable development prospects for enterprises.

4.4 Perfect the Supervision Mechanism

The implementation of enterprise accounting mechanism requires an effective supervision system to supervise the smooth implementation of accounting work. The traditional idea is that accountants can complete the task as long as they finally do a good job in reporting statements. Under the condition of economic transformation and development, such accounting work is completely insufficient. Under the background of economic transformation, the supervision of accounting system can be divided into two parts, namely, internal supervision and external supervision. Internal supervision refers to the scientific establishment of an evaluation organization and a financial audit team within an enterprise to conduct real-time review and effect evaluation of financial related work, so as to quickly find out the deficiencies in the work, such as the abnormal amount of capital flow, etc., and timely query the reasons. Enterprises themselves should standardize their own investment behavior in combination with their domestic demand requirements, and require financial departments to complete corresponding practices in combination with corresponding accounting management mechanisms, so as to ensure that accountants can find problems existing in the operation of enterprises in a timely manner through financial data analysis, and provide scientific and reasonable basis for project investment and policy decisions. In addition, enterprises should also carry out financial control through external supervision departments, understand the national accounting supervision policies in a timely manner, and carry out self-examination and supervision in accordance with its standards, so as to prevent the implementation of enterprise financial system from being divorced from government requirements and the financial department from being a dummy. At the same time, we should correctly face the situation of economic transformation and development, improve the accounting system of enterprises on the basis of modern enterprise system, and attach importance to the improvement of the internal management system of enterprises, so as to create a good institutional environment for the long-term development of enterprises.

5. Conclusions

To sum up, in the development of the new era, China is facing an important period of economic transformation, and enterprises also need to carry out institutional reforms, of which the reform of accounting mechanism is the most important. Reform and innovation are the fundamental guarantee to maintain the vitality of the country and the nation and the inexhaustible motive force for social progress. Accounting workers must inspire their spirits, do solid work, forge ahead with determination, emancipate their minds, blaze new trails and seek practical results. In other words, it is extremely necessary to innovate, standardize and gradually cultivate the professional qualities of modern accountants in enterprise accounting. Enterprise accounting system reform is an inevitable result to meet the needs of economic transformation and development. In the process of reform and innovation, enterprises should constantly change their financial management awareness, working methods and management systems to achieve the unity of enterprise economic benefits and social and economic benefits.

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