

The Problems and Countermeasures of Accounting in Manufacturing Industry

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Abstract: Accounting is the soul of an enterprise development, it plays an important role in improving the economic benefits of enterprises, and the level of enterprise development is affected by the level of accounting to a certain extent. At present, there are still many problems in the accounting treatment of China's manufacturing enterprises, so that it can not well adapt to the production needs of enterprises, affecting the healthy and orderly development of enterprises. In this case, manufacturing enterprises should strengthen accounting, so that managers can make decisions favorable to the development of enterprises. Based on this, this paper expounds the significance of accounting in the development and operation of manufacturing enterprises, analyzes the problems in the current accounting work of manufacturing enterprises, and puts forward some reasonable countermeasures and suggestions.

Keywords: Manufacturing enterprises, Accounting, Solution.

1. Introduction

With the continuous reform and development of the national economic system, the manufacturing industry has been the rapid development, it has become an important part of our national economy, in promoting the stable development of social economy has played an important role. However, in the process of sustainable development of the manufacturing industry, some enterprises still have many problems, of which the financial accounting problem is particularly prominent, so that the comprehensive construction of the manufacturing industry is relatively lagging behind. Therefore, enterprises need to continue to improve various strategies, improve the level of accounting, and increase the importance of accounting in the economic development of manufacturing enterprises, which has a significant role in strengthening the internal management of enterprises, effectively completing the analysis of enterprise conditions, and promoting the healthy development of enterprises.

2. The Content Analysis of Manufacturing Accounting

In the process of China's economic development, the manufacturing industry is a very important production category, from the investment of funds, the use of the final product to the completion and sale of the entire process, is a process to achieve the cycle and turnover of funds. The accounting of manufacturing industry includes the collection and payment of capital financing, the accounting of material supply in the procurement process, the accounting of production process, the accounting of sales process and the distribution of financial results. In the whole process of accounting, it is especially necessary to pay enough attention to the accounting of enterprise funds, to ensure the smooth operation of funds, to record the financial data generated in the operation process, to form a comprehensive and objective financial statement, and to provide a more scientific basis for the business activities of enterprises.

Financial accounting is particularly important for the

development of manufacturing enterprises. As the basic link of each enterprise's production and operation, it needs to take currency as the main measurement scale to reflect the comprehensive, complete, continuous and systematic characteristics of this work. In the actual accounting work, specific vouchers should be used as the basis, and the accuracy of financial accounting should be improved in strict accordance with China's accounting norms and standards. In the process of producing products, manufacturing enterprises should invest certain funds to support the continuous production of products, which needs to take financial accounting as the basis to reflect the financial and operating conditions of enterprises. To provide a good guarantee for the future development of enterprises. In the process of organizing all kinds of work, the enterprise management needs to make business plans based on financial accounting information and data. Therefore, a good job in financial accounting can improve the feasibility of business decisions, ensure the transparency of the enterprise, standardize the behavior and operation of staff in various departments, and improve the overall efficiency of the enterprise. With the continuous improvement of China's modern enterprise system, more and more enterprises pay more attention to financial accounting in the social and economic development. The financial accounting of manufacturing enterprises has begun to develop from simple records and statistics to management functions such as analysis and prediction, and is committed to providing accurate accounting information for the development of product manufacturing. This has a very significant effect on promoting the healthy development of enterprises.

3. The Importance of Accounting for Manufacturing Enterprises

(1) To help managers correctly predict and analyze business operations

Through accounting, enterprises can clarify the status of assets and liabilities, profit and loss, and financial analysis. Therefore, it can help enterprises find development

opportunities and development space, and formulate development strategies in a targeted way, so that enterprises can develop more effectively, achieve sustainable development, and enhance their competitiveness.

(2) Help to ensure the quality of accounting information

Through accounting, the information integration of enterprise financial activities can be realized, so as to achieve the standardized management of enterprise finance and its various assets and liabilities. According to the changes in internal finance, the financial situation of the enterprise can be better mastered, to ensure the truth and accuracy of the accounts, to achieve the financial order of the enterprise, and to accurately record the financial changes of the enterprise. Strengthening the accounting work can effectively supervise the compliance of accounting personnel of enterprises, ensure the truth, accuracy and timeliness of accounting data, standardize the behavior of accounting personnel of enterprises, strictly implement the Accounting Law of the People's Republic of China, conduct accounting according to the new accounting methods in the new accounting standards, improve the financial internal control system, and strengthen the rigor of accounting work. Provide real and effective accounting information for business decision-making.

(3) Help enterprises avoid business risks

Through accounting work, enterprises can have a timely understanding of their own business conditions and provide a reliable basis for corporate decision-making. Improve efficiency and effectiveness, compliance management; Enterprises report according to correct accounting methods and accurate accounting subjects, so that the financial status and report of enterprises are more true and accurate, which can correct the contradiction of external accounts, timely detect false transactions, avoid the financial risk of enterprises, and prevent enterprises from falling into the risk of violations.

(4) Help manufacturing enterprises to improve the level of budget management

Compared with other industries, manufacturing enterprises have the outstanding characteristics of large production cost input, slow production process and slow conversion income. The finance department of the manufacturing enterprise needs to draw up a detailed annual budget and cost control plan for the coming year, only in this way, the production, warehouse and purchasing can have a clear understanding of the annual work plan. If the relevant departments do not do the accounting work of the previous year well, it will have a direct impact on the financial budget and strategic objectives of the enterprise in the next year, which will not only reduce the efficiency of budget management, but also have a serious impact on the annual objectives and overall strategy of the enterprise.

(5) Conducive to the sustainable development of manufacturing enterprises

Through the use of accounting, the data is scientific, and a set of well-considered internal control system enables the enterprise to start from the internal structure, comprehensively consider the management strategy, grasp the operation status of the enterprise, optimize the configuration, ensure the security of the assets in the operation phase of the enterprise, and enable the management to understand the financial status of the enterprise in a more timely and accurate manner. Improve the operation and management level of the enterprise, facilitate the adjustment of the operation and management of the enterprise, make certain contributions to the overall development of the enterprise and individual

employees, and provide guarantee for the smooth development of the follow-up work. At the same time, accounting is the key to adopt fiscal and tax preferential policies and seek external funds to support the development of enterprises. Only by understanding the financial situation of enterprises can financial departments and investment institutions make decisions to support the development of enterprises.

4. Manufacturing Enterprises Accounting Problems

(1) Weakening of basic business links

Accounting department is the core department of enterprises, enterprises should pay enough attention to its composition and management. Although some manufacturing enterprises have set up special accounting departments, their staffs are not all composed of professional accountants. For example, cashier positions are not professionally trained in finance, but are held by personnel engaged in corporate personnel work in the early stage. Non-professionals have relatively low accounting professional quality, insufficient understanding of basic accounting work, and lack of relevant professional knowledge. There is no solid accounting system, accounting standards theoretical knowledge, in the job did not meet the corresponding ability requirements, resulting in confusion of accounts, accounts, data distortion, income and expenditure transactions and a series of problems.

High-quality information and data is the basis of accounting work, if the information and data provided is not true, not comprehensive, then the analysis of the results can not reflect the real financial situation of the enterprise. Then the information that decision makers refer to when making decisions is not true, which affects the management to make correct management decisions. Most of the materials and data used in accounting come from other departments of the enterprise, such as purchasing, sales, administrative departments, etc. If the management of the enterprise does not have strong awareness and requirements for accounting, the subordinate departments will not attach too much importance to accounting work, which may cause the following problems: When purchasing materials, due to the unclear difference between ordinary invoices and special invoices, the procurement personnel can not obtain accurate invoices in time, and can not provide useful information for the accounting personnel, so that the input tax of the enterprise is reduced, and finally more taxes are paid, resulting in the loss of profits of the enterprise.

(2) The internal control management system is not perfect

The basis of financial management is a scientific and complete internal control system, which is crucial to ensure the accuracy and effectiveness of accounting results in manufacturing industry. The lack of effective internal control will affect the reliability of accounting data. On the one hand, the approval system is not perfect, that is, the implementation effect is not good. Although the enterprise may have formulated strict accounting policies and process specifications, if there is no corresponding inspection and audit system, it is difficult to ensure that these regulations can be effectively implemented. For example, in the business stage, Department leaders need to examine and approve the data submitted by the staff, and only after the review can they smoothly carry out the next step of work. However, for the data that the leaders have reviewed and approved but do not

meet the requirements, most of the accounting personnel dare not have objections, and there is a situation of concealing true information, resulting in the accounting personnel being in a virtual position and not reflecting their own role. Can not improve the quality of accounting, and even lead to a variety of problems, can not carry out work more effectively.

On the other hand, the implementation of internal control of the enterprise is poor, resulting in sales and collection, warehouse receipt and receipt of storage and other businesses can not be approved in accordance with the prescribed procedures, and the control of accounts receivable is not strict, thus causing bad debt risks to the enterprise. Although some enterprises have built an internal audit system and set up an audit department, there are some problems in the establishment, such as not setting up incompatible posts separately and setting up unreasonable examination and approval links. At this time, these systems become castles in the air and become superficial, and internal supervision cannot play a real role.

(3) Lack of information construction

With the development of information technology, various industries are actively reforming themselves, and information technology has become an inevitable requirement of accounting work. However, in the current manufacturing enterprises, due to the limitations of concept, capital, technology and other aspects, many managers of manufacturing enterprises believe that the original financial working methods can meet the needs of enterprises, and they have not introduced and used relevant information financial software. On the one hand, there may be slow data processing speed and high error rate in the accounting work of manufacturing industry. For example, in the process of cost accounting, accountants need to accurately calculate the production costs of products, including direct materials, direct labor and manufacturing expenses. In this case, accountants have to manually calculate these data, which is both a waste of time and prone to errors. On the other hand, the lack of information construction also leads to the limitation of data sharing and transmission in accounting. For example, in the production process, information about the use of materials and equipment is recorded in different departments, which requires the integration of data from various departments to form a complete financial statement. Since the data of each department may be stored in an independent information system and the information is in a fragmented state, the system cannot be connected and the information cannot be transmitted efficiently and accurately between departments, which has a negative impact on the overall operation.

(4) Lack of standardization of accounting methods

Some enterprises have some problems in accounting, such as unclear time of income and cost, non-standard account setting. The accounting work is not systematic and coherent, which causes the inconvenience of data searching and sorting. The accounting method is not correct, for example, the research and development expenses are not divided into two parts, and the wages and salaries are not accounted for in the "salary payable to employees" account. The cost accounting uses a single accounting method, and it is classified, but it is not detailed, so it cannot be analyzed in depth when necessary. There are even some enterprises, in order to obtain government subsidies, or in order to obtain certain benefits, they disregard the relevant accounting standards, regulations and systems of the country, and carry out artificial intervention and adjustment of financial data such as revenue,

cost and net profit.

(5) Insufficient understanding of the importance of financial risks

Managers' risk awareness is not strong, so that enterprises can not effectively prevent all kinds of risks in operation and management. Contemporary enterprise managers do not fully realize the various risks faced by enterprises in operation, they just blindly pursue profits, and still do not pay enough attention to the warnings of internal personnel and external organizations about illegal operations, which leads to the false accounting of enterprises, the proliferation of false accounts, the endless emergence of false accounting information, and the frequent occurrence of illegal phenomena. For the manufacturing industry, a large number of fake bills cause the safety of the entire industrial chain is not guaranteed, and it will also face unpredictable bill risks and tax risks, so the accuracy of accounting cost accounting cannot be guaranteed, and it cannot provide enterprises with real accounting information that can be referred to.

(6) Lack of adequate communication between accounting and business departments

Timeliness is an important principle of accounting information disclosure. Accounting information is the basic information needed by enterprise management, decision analysis, performance appraisal and so on, and it is also the problem that financial workers need to pay attention to. However, due to the complexity of manufacturing accounting, the work enthusiasm and technical ability of financial personnel are limited, so the calculation of business performance is not very accurate, therefore, accounting information often lags behind the actual business matters, can not accurately reflect the actual situation of manufacturing production. At the same time, due to the imperfect management structure of the enterprise, the management barriers between various departments, and the poor internal communication and coordination, the financial data such as the main business items and consumables of each business unit cannot be timely and accurately reported to the financial department, or the financial and accounting department fails to supervise the formation, performance and accounting process of the economic contract of the enterprise. The financial staff of some enterprises only accepted the documents provided by the accounting department, and did not participate in the conclusion of the financial contract, and did not understand the actual situation of the enterprise, which led to the inaccuracy of the business operation of the enterprise, and even led to data loss. The financial accounting management ability of the enterprise is seriously lagging behind, and it is impossible to effectively manage the business of the enterprise from the perspective of financial management, which results in a serious disconnect between the financial report issued by the enterprise and the actual business.

5. Manufacturing Enterprises Accounting Problems to Solve the Countermeasures

(1) Improve the internal control management system

Internal control management system is an important part of financial accounting and an indispensable part of enterprise supervision system. Strict implementation can help improve the accuracy and reliability of financial information. Therefore, manufacturing enterprises should establish an

internal control management system in line with expectations and optimize the internal hierarchy according to their own development needs and the future development trend of the industry. Make the internal members of the enterprise mutual restriction, mutual supervision, as far as possible to avoid some management errors. According to the current development status of China's manufacturing enterprises, enterprises should follow the principle of incompatible post separation, the responsibility and authority of the organizational structure must be authorized, within the scope of authorization, can not be subject to any external interference, to maintain relatively independent. Ensure the establishment and improvement of internal control elements of accounting, including examination and approval system, accounting management system, custody system, audit system, personnel recruitment system, responsibility system and other systems, effectively improve the standardization of enterprise accounting, so as to improve the quality and effect of enterprise work.

(2) Improve the level of enterprise accounting informatization

Accounting informatization refers to the combination of accounting and information technology, which is a new requirement for enterprise financial management in the information society. It is a necessary measure for enterprise accounting to adapt to the trend of informatization. The information accounting system is based on accounting subjects, and provides accounting information by accounting books and accounting statements, thus adding a lot of convenience to the accounting process. Accounting informatization means that relevant accounting data collected from inside and outside the enterprise can be gathered into the internal accounting information system of the enterprise and processed in real time. Each department can query its relevant information in the system, which ensures the timeliness of financial information and enables accountants to get rid of the shackles of traditional bookkeeping and accounting. Better play the accounting management control function, so that business operators and information users can at any time, according to the accounting information of the enterprise, make a reasonable forecast of the future financial situation of the enterprise, and make the right decision for the management and development of the enterprise.

For the realization of accounting informatization, we can try to choose ERP system, which is a kind of software that links professional management in various fields, promotes the real-time sharing of information of various departments, and maintains the unity of financial information and business information, so that data, process and business can effectively complete the connection work. In the enterprise, the application of ERP system to the development of enterprises has become the need of enterprise development. Enterprises must cultivate a group of specialized talents, who must strictly control the connection and repair of various contents. Basic data has a great impact on the subsequent accounting, so the input of basic work data also needs to be operated by professional personnel. Through the use of ERP system, it can effectively improve the speed of information disclosure, so that the management can accurately and timely obtain a variety of data, and through the use of big data, so as to achieve scientific decision-making.

(3) Standardize the basic work of accounting

In order to improve the efficiency and level of accounting of manufacturing enterprises, so that it can more directly

reflect the business situation of enterprises, and provide more reliable basis for managers to make decisions, manufacturing enterprises should standardize the basic data. Enterprises need to codify the norms of basic data according to relevant standards and regulations and combined with the actual situation of enterprises, establish a strict certificate audit system, clarify the relevant responsibilities, authority and approval process of approving personnel, and strengthen the standardization construction of basic management work. To prepare the "Accounting Basic Work Standards", to standardize and standardize the management of accounting vouchers, accounting documents, accounting documents, financial statements and other working processes. The filling requirements, dimensions, pasting of accounting documents are clearly defined; Systematically regulate the establishment, operation, recording and transfer of accounting accounts; Uniform requirements for binding and management of financial documents. On this basis, it is necessary to strengthen the security of financial information, and make unified provisions on the production, receipt and transmission, utilization, preservation and destruction of financial information, as well as information release, personnel management and fund security.

Secondly, to establish a sound audit and supervision system, only in accordance with the law and regulations of accounting, in order to ensure the authenticity and effectiveness of reflected business operations, so as to avoid fraud, to ensure the normal operation of enterprises. Finally, establish an internal organizational structure, clarify the rights and obligations of the board of directors, the Board of supervisors and the general manager, effectively implement the post system, the approval system and the supervision system, and try not to overlap personnel, avoid unclear powers and responsibilities, and fail to play a role of checks and balances.

(4) Improve the quality of financial and accounting personnel

In order to improve the level of accounting, it is necessary to improve the quality of relevant personnel, on this basis, in order to ensure that the above measures can give full play to their role, to contribute to the accounting work, manufacturing enterprises should pay attention to improve the quality of accounting personnel. First of all, the accounting personnel of the enterprise must have the habit of keeping up with the development of The Times. With the development of the national economic situation, the accounting regulations of the enterprise are constantly being revised. Therefore, the accounting personnel of the enterprise must keep abreast of the development of the enterprise and timely update the financial knowledge, so as to ensure the quality of the accounting work of the enterprise. Secondly, enterprises can recruit employees with high professional quality to join the team of accounting personnel, and use training and other methods to gradually improve the business level of the entire accounting personnel. In the current situation of continuous iteration of economic development and increasingly standardized laws and regulations, higher requirements are put forward for accounting. Only by continuously improving the professional quality of accounting personnel can we make it match with the current accounting work and ensure the accuracy of accounting information.

(5) Establish a comprehensive cost accounting control system

In order to change the cost management mode of manufacturing enterprises, manufacturing enterprises should

establish a sound cost accounting system while developing, and use the system to restrict and guide the actual cost accounting. First of all, manufacturing enterprises need to set up a special cost accounting department and organization according to their own specific conditions, so that in the operation of manufacturing enterprises, they can have more exchanges with other departments, so as to achieve comprehensive and in-depth cost accounting. Secondly, manufacturing enterprises should establish a set of practical cost accounting control system according to their own specific conditions, and use fine cost accounting ideas to standardize the cost accounting of enterprises, so as to achieve the reasonable use and management of various funds of enterprises. Finally, in a long development process, manufacturing enterprises need to control the production and operation information of all aspects of the enterprise at all times. When the operation capital of the enterprise has a problem, it is necessary to find the root cause of the problem in time and make corresponding countermeasures. In the process of developing and improving the cost accounting system of manufacturing enterprises, manufacturing enterprises can not only start from the current development status of enterprises, but also consider the development trend of the industry and the existing cost accounting system of enterprises, so as to ensure that the cost accounting system has actual execution value. At present, China has gradually entered an era of information economy, in the development and application of enterprise cost accounting system, it is necessary to increase the use of information technology, for example, the establishment of a special cost management system, the enterprise all production and operation data integration and sharing in this system, to ensure the scientific accounting.

(6) Maintain the independence of the financial personnel of the enterprise

In order to ensure the authenticity and reliability of accounting information, financial personnel should not be affected by any external factors when carrying out various transactions, which requires enterprise managers to pay enough attention to the basic financial work. The Accounting Law also expressly stipulates that the person in charge of the unit should be responsible for the authenticity and integrity of its accounting work and the authenticity and integrity of accounting data. In the process of implementing the Accounting Law, the management department of the company should not only support the financial personnel, but also assist them to deal with the problems in the work, and should not interfere with the work of the financial personnel, nor should it bring them wrong information. In addition, the financial personnel themselves should also have good professional ethics, in handling business in strict accordance with the various laws and regulations promulgated by the state, adhere to principles, seek truth from facts.

(7) Enhance the synergy of industry and finance integration

The improvement of financial management level can effectively promote the development of business work. In the process of improving the level of financial accounting, manufacturing enterprises should enhance the synergy of industry and finance integration and break through the traditional eye system of financial accounting. In fact, the scope of financial management at this stage is no longer limited to the authenticity and integrity of accounting information, and it needs to pay more attention to the integration with business activities. Therefore, staff must

meet higher requirements to continuously optimize the financial accounting effect. Financial accounting personnel should have a deep understanding of the actual operation of manufacturing enterprises, sort out the specific financial accounting work objectives, consider the requirements of various construction and development of enterprises, and form an accounting system that meets the actual requirements. When carrying out major projects and major decision-making work, accounting personnel should appropriately expand the scope of basic accounting, and improve service capabilities according to the needs of business work

When building the industry-financial integration mechanism, manufacturing enterprises should improve the communication mechanism between business personnel and financial personnel, and expand it to the management of other departments, establish financial accounting, information management and office systems that meet the actual needs, further improve the level of business management, and meet the financial accounting requirements in the new era.

(8) Standardize the personnel structure of the company

Set up reasonable internal management departments, clear responsibilities and rights, ensure the separation of incompatible positions, and form checks and balances between departments and personnel through standardized systems. Achieve mutual supervision and mutual restriction, improve the distribution of authority, so as to reduce operation and management loopholes, effectively reduce the occurrence of data omission, data distortion and other behaviors, and prevent major errors and fraud. The professional level and professional quality of accounting personnel are the important guarantee of accounting results. Training professional accounting personnel with strong business ability and high professional quality is an effective way to improve the quality of accounting data and improve the management level of enterprises. On the one hand, enterprises should conduct training and guidance for relevant personnel, and strengthen the honesty and trustworthiness of accounting personnel and good professional ethics education. On the other hand, we can recruit some experienced accounting personnel, let the accounting personnel participate in the operation and management of the enterprise, and regularly train the accounting personnel, as well as strengthen the training of product quality and budget management assessment. Only in this way can the accounting personnel adapt to the accounting work in the new form.

6. Conclusion

To sum up, the financial accounting work of manufacturing enterprises requires accounting personnel to have high professional ability and level, and constantly optimize accounting working methods according to the development of various business activities of enterprises. In the actual operation process, enterprises should be good at finding problems in financial accounting and solve them with a target. Enterprises also need to continuously improve the internal control management system, improve the level of enterprise accounting informatization, standardize the basic work of accounting, improve the literacy of financial and accounting personnel, effectively improve the accuracy and timeliness of accounting, provide scientific basis for the scientific decision-making of enterprise management, and help enterprises achieve sustainable development.

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