

The Relationship Between Enterprise Budget Management and Accounting

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Abstract: There is a great correlation between cost budget management and accounting work. Realizing the overall disposal of the two can provide favorable support for enterprises to enhance their comprehensive market competitiveness. Therefore, improving the overall level of cost budget management and accounting work is a problem that many enterprise development strategy makers focus on under the situation that domestic enterprises are facing more and more development pressure.

Key words: Enterprise budget management; Accounting; Relationship Exploration introduction

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1 Introduction

When an enterprise carries out financial management, if it can correctly grasp the management direction and improve the management effect, the enterprise's economic benefits and management ability will produce unexpected gains. The stable financial management of an enterprise can maximize the expected purpose for the financial arrangement of the enterprise. Then, enterprises should understand the relationship between budget management and accounting. At present, enterprises are in an era of fierce competition. In order to improve their competitiveness and protect their own development advantages in the fierce competition, enterprises need to strengthen the innovation and development of financial management. Cost budget

management is an important work content. The effect of management determines the economic benefit and management ability of the enterprise. In the process of development, the enterprise should know how to be flexible and make corresponding reform.

The relationship between cost budget management and accounting analysis. Budget management in strategic cost management is a cost management practice based on the main strategic objectives of the future development of enterprises. If an enterprise wants to develop for a long time, it must carry out financial analysis and final account forecast on the existing cost funds, and understand the company's business situation and revenue and expenditure management situation, and then carry out comprehensive budget management on the annual budget on this condition. The management of sales budget is the goal of managers, but in most cases, it is only for the whole enterprise to sell products, which has certain limitations. More should be to carry out overall planning for the development strategic objectives and enterprise strategic objectives of the whole enterprise in the next few years. This requires enterprises to introduce a set of scientific enterprise management accounting scheme, strengthen communication and coordination between enterprise budget system management and enterprise cost accounting, and effectively implement enterprise accounting system. In the work of reasonable budget allocation and budget performance appraisal, the information provided by accountants needs to be accurate and clear. The more detailed the accounting, the more accurate the financial management personnel can get.

2 The significance of cost budget

At present, enterprises are facing more and more market competitiveness in the increasingly open market environment. To achieve the optimal disposal of strategic objectives is the basis to ensure that the comprehensive quality of cost management of enterprises is optimized. The implementation of cost budget management can make a complete identification of the cost composition of an enterprise in a certain period of time, and make the subsequent cost change trend get scientific prediction. The innovative design of accounting work can provide information support for the actual flow of funds, especially can effectively identify the various values of comprehensive budget management scheme, and provide help for the scientific formulation of budget management objectives. Therefore, the enterprise's cost budget management and accounting work are important work that affect the rationality of enterprise's capital allocation. Innovation and improvement of this kind of work is helpful to the optimization of enterprise's cost control measures. Therefore, the overall analysis of cost budget management and accounting, and the formulation of corresponding optimization strategies, can make enterprises with high-quality capital supply have stronger market competitiveness.

3 The deficiency of coordination between cost budget management and accounting

3.1 The role of budget management in enterprise management is not obvious enough

In the process of enterprise cost budget management, in order to further increase the economic benefits of enterprises, the relevant financial departments will adjust the budget work accordingly, so as to coordinate the interests of enterprises. In addition, some enterprises in the budget management work, capital overrun and control also exist serious deficiencies, leading to the work in this area has no corresponding planning, in a state of chaos, for the improvement of the utilization rate of enterprise funds is extremely unfavorable, and then lead to the capital guarantee work is not in place when the work is carried out. The weak constraint of budget management will lead to the lack of sufficient funds to guarantee the introduction of various advanced technologies in the late stage of development. For the enterprise equipment update will bring lag effect, but also can not promote the improvement of work efficiency. In the process of business, there is no

corresponding supervision and control on budget management and audit.

3.2 The adaptability of cost budget and accounting system is poor

In the process of formulation, the existing accounting methods of enterprises are greatly affected by the operation mode of traditional accounting work, and lack of effective cognition of carrying forward self financing value, which leads to the lack of full attention to the value of individual accounts in the specific application process of project operation method, and the effective innovation of accounting scheme is not realized. It is difficult for cost budget and accounting work to make progress in accounting system innovation and provide necessary support for the optimization of comprehensive cost control. In the process of formulating accounting business details, some enterprises do not pay enough attention to the adaptability of the system, especially for the lack of in-depth investigation of the existing capital income and expenditure of the enterprise, resulting in the comprehensive budget preparation scheme of the financial department unable to adapt to the operation requirements of the accounting business, and it is difficult to realize the cost budget in the process of promoting the basic project activity management And the effective innovation of accounting system. The expenses of some basic projects are not fully reflected in the system level. The innovation of accounting subjects can not effectively control the problems such as carry forward and self financing with the effective help of the system, which leads to the failure of effective innovation of accounting system for capital construction work according to the way of account consolidation.

4 The overall optimization strategy of cost budget management and accounting

4.1 Improve the adaptability of cost budget and accounting system

In the process of dealing with the construction of cost budget and accounting system, enterprises need to ensure that the basic work can be effectively reflected in the system level, so that the cost budget system and accounting system can have stronger adaptability in the process of exploration and practice. Enterprises should study the composition of existing accounting subjects, especially carry forward self financing, so that the exploration and application of project operation

methods can adapt to the needs of enterprise accounting system innovation, and ensure that different types of systems can be optimized and coordinated in the process of exploration. It is necessary to test the influence of the existing cost budget management system and accounting system by using the method of independent account establishment, especially the multi-faceted value of department budget, so that the enterprise's existing capital income and expenditure can be fully recognized, fully adapt to the innovative application needs of comprehensive budget preparation scheme, and be related to basic project operation. The practice of quasi accounting system provides favorable basic support. It is necessary to analyze the actual situation of carrying forward self financing, and take it as the related factor of accounting subjects, so that enterprises can promote system innovation according to the way of account consolidation and improve the adaptability level of cost budget system and accounting system in the process of handling infrastructure construction.

4.2 Timely analysis and evaluation of the comprehensive budget of the enterprise

In the actual operation process of Chinese enterprises, in order to achieve the efficiency of budget management as much as possible, we need to take a series of work measures, but the effectiveness of the work measures is often determined by the operation and development of the enterprise itself and the influence of the external market on it. This leads to a great deviation between the budget management of the actual plan design and the real budget management. Enterprise budget management staff need to find out the reasons for the deviation between the budget work and the actual operation process in time, analyze and deal with the reasons effectively, find the corresponding solutions, and control the adverse impact of the problems on the normal development of the enterprise's actual budget

management work as far as possible. The relevant staff must carry out timely analysis and value evaluation on the comprehensive budget work of the enterprise, find the deficiencies in the actual work at the first time, and further revise the effective measures of the comprehensive budget management in combination with the feedback results of the internal functional departments of the enterprise, so as to ensure that the enterprise can finally achieve the working goal of the comprehensive budget management.

5 Conclusion

In the process of coping with the pressure of market competition, improving the quality of capital supply is the main means. The realization of the optimal disposal of cost budget management and accounting work can provide favorable support for enterprises to enhance market competitiveness with high-quality capital supply. Therefore, it is of great significance to study the overall analysis of cost budget management and accounting and formulate corresponding improvement strategies to promote the optimal development of enterprises in the new period.

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