

Study of Economic Management and Accounting Practice Innovation

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Abstract

With the acceleration of the process of global knowledge economy, it puts forward new challenges to the economic management of Chinese enterprises. If enterprises want to remain invincible in the fierce market competition, they must speed up the reform of enterprises, innovate the economic management of enterprises, and give full play to the advantages of enterprises in the process of practice. The effective operation of economic management is inseparable from accounting, and accounting develops with the development of economic management. The emergence and development of accounting are related to economic management activities. Accounting has the function of supervision and control. These three functions make accounting in the central position in economic management activities.

Keywords

Accounting; Enterprises; Practice

1 Introduction

Enterprise system refers to the synthesis of a series of systems based on and centered on the property right system, including enterprise property right system, organization system and management system [1-3]. Enterprises can be divided into institutional enterprises, partnership enterprises and corporate enterprises according to the mode of capital contribution and debt liability. Under the modern market economic system, various forms of enterprises coexist at the same time, but from the perspective of the development process of enterprise form, there is still an evolution process from a system enterprise to a partnership enterprise and then to a corporate enterprise [4, 5].

Modern enterprise system is the basic component of the market economic system with the company system as the main body [6, 7]. It includes two meanings: first, the modern enterprise system is the basic system of the market economic system. Second, modern company system is the leading form of modern enterprise system. In other words, the modern enterprise system is the basis of the market economic system, and the modern company system is the main body of the modern enterprise system [8-10].

Enterprises and consumers are the basic units of market economy, and the market plays an intermediary role between them [11, 12]. The premise of establishing a sound market economy is that enterprises under the modern enterprise system really become the main body of the market. The modern company system is the product of the developed commodity economy and the development of socialized mass production [13, 14]. It is a modern enterprise system that can ensure that enterprises can truly operate independently and be responsible for their own profits and losses under the condition of the separation of ownership and management rights [15-17]. It is the main body of the modern enterprise system.

2 Characteristics of modern enterprise system

2.1 Clear property rights

The modern enterprise system is not only different from the enterprise system under the highly centralized planned economic system, but also different from the early enterprise system. It has four main characteristics.

In the typical form of modern enterprise system, the property right relationship is clear, which is mainly reflected in the effective separation of the ownership of investors and the property right of enterprise legal person. The relationship between owners and enterprises has evolved into the relationship between investors and enterprise legal persons, that is, the relationship between shareholders and companies. The main differences between this relationship and the relationship between owners and enterprises under other enterprise systems are as follows:

(1) The ownership of enterprise assets belongs to the investor. After investors invest their property in the enterprise, they become shareholders of the enterprise and have corresponding shareholder rights to the enterprise, including participating in and exercising the rights conferred by the general meeting of shareholders, obtaining corresponding income according to the share capital, transferring equity, etc. The investor shall enjoy the owner's equity according to the amount of capital invested in the enterprise, including the right to benefit from assets, the right to make major decisions and the right to choose managers. The property invested by investors is strictly separated from their other properties, and the boundary is very clear: investors only bear limited liability for the operation of the enterprise with the part of assets invested in the enterprise.

(2) The enterprise has all the legal person property rights formed by the investor's investment. As an independent legal person, after the enterprise is established according to law, the enterprise becomes a legal entity that enjoys civil rights and bears civil liabilities. It has the legal person property right to the assets invested by shareholders and their value-added, that is, the right to possess, use and

dispose of the property. The enterprise shall bear limited liability to its creditors with all its legal person property.

(3) There is a certain degree of separation of ownership and management right within the enterprise. The owner hands over the capital to experts with special management knowledge and skills. These experts are not necessarily the shareholders of the enterprise or the main shareholders of the enterprise. They are entrusted by the shareholders to operate and manage the enterprise as the representatives of the shareholders.

2.2 Clear rights and responsibilities

Under the modern enterprise system, enterprises have independent legal person status. The rights of the enterprise are: to have the property right of the legal person for the assets invested by the shareholders and their appreciation, that is, to possess, use and dispose of the property; With all its legal person property, it shall operate independently according to law, be responsible for its own profits and losses, conduct independent accounting and pay taxes according to regulations. As an independent market competition subject, when the enterprise is insolvent and has no hope of turning losses, it will go bankrupt according to law, disintegrate and be eliminated.

The responsibility of the enterprise is to pay taxes to the state according to regulations and to bear the responsibility for maintaining and increasing the value of assets to the investors. The liability of an enterprise is a kind of limited liability, that is, the enterprise shall bear limited liability for its debts to the extent of all its legal person property. During the bankruptcy liquidation of the enterprise, the investor shall be limited to the amount of capital contribution and the income left to the enterprise, and shall not involve other assets of the investor. Limited liability system is an effective means for investors to implement self-protection.

2.3 Separation of government and enterprises

The separation of government and enterprise is not only an important feature of modern enterprise system, but also the basic condition for establishing modern enterprise system. Under the modern enterprise system, government and enterprise are two different organizations. The government is an organ of political power. Although it has the function of macro management over the national economy, this management is not a direct intervention in the production and operation activities of enterprises, but an indirect regulation, that is, it regulates, guides, serves and supervises the activities and behaviors of enterprises mainly through economic and legal means and playing the role of intermediary organizations, To maintain the general balance of macroeconomic aggregate and promote the optimization of economic structure; Ensure fair competition and make the market mechanism play a normal role; Improve the social security system, maintain social stability and maintain social equity; Protect the living environment and improve the quality of life.

An enterprise is an economic organization for profit and the main body of market activities. It must act according to the law of value and organize production and operation according to the requirements of the market. Therefore, the government and enterprises are strictly separated in organization and function. Planned economy is the combination of government and enterprises, the government directs enterprises, and enterprises depend on the government. The state has a dual identity. It is both an

administrator and an asset owner. It adopts the "state-owned and state-owned" approach to the enterprise and is responsible for its profits and losses. The inevitable result of this economic system of government enterprise integration is that "enterprises eat the big pot of the country, and enterprises lose their competitiveness.

3 Results and Discussions

3.1 Characteristics of enterprise strategy

Enterprise strategy has the following eight characteristics.

(1) Global. Enterprise business strategy is a programmatic planning and design for the future business direction and objectives of an enterprise. It has universal, comprehensive and authoritative guiding significance for all aspects of enterprise management.

(2) Long term. The business strategy of an enterprise considers the overall development of the enterprise for a long period of time in the future. Therefore, it focuses on the future, seeks the long-term development of the enterprise, and focuses on the long-term interests of the enterprise. Its essence is foresight, foresight, based on the long term and taking into account the present.

(3) Guidance. The strategic objectives, strategic priorities and strategic countermeasures stipulated in the enterprise's business strategy are directional and principled. They are the program for the development of the enterprise. They play an authoritative guiding role in the specific business activities of the enterprise, and guide and encourage all employees of the enterprise to work hard to achieve the strategic objectives. As the program for all employees to strive for, the enterprise business strategy must be carried out, decomposed and implemented in order to become a specific action plan.

(4) Reality. The enterprise management strategy is based on the existing subjective factors and objective conditions, and everything starts from the existing starting point.

(5) Competitive. Enterprise business strategy serves the purpose of winning market competition. It has the characteristics of guiding how to compete with competitors in the fierce market competition and how to meet the challenges brought by shocks, pressures, threats and difficulties from all aspects. Enterprises must make their business strategy competitive in order to ensure an invincible position.

(6) Risk. Enterprise business strategy is the planning of future development, but the environment is always in an uncertain and unpredictable trend, and any enterprise strategy is accompanied by risks.

(7) Innovation. The innovation of enterprise management strategy comes from the development and changes of internal and external environment. The conservative enterprise strategy cannot adapt to the development of the times. Therefore, enterprises should constantly put forward innovative and forward-looking new enterprise strategies.

(8) Stability. Enterprise business strategy - after formulation, it must remain relatively stable for a long time, so as to facilitate the implementation of units and departments at all levels of the enterprise. However, because the enterprise business practice is a dynamic process, the strategy guiding the enterprise business practice

should also be dynamic to adapt to the variability of the external environment. Therefore, the stability of the enterprise business strategy is relatively stable.

3.2 Difficulties faced by strategic analysis

The purpose of strategic analysis is to clarify the strategic position of the enterprise, which is the - first step of strategic management. As mentioned earlier, strategy is a measure and strategy to cope with environmental changes and struggle for survival. Therefore, the first step in formulating a strategy is to understand what is changing in the organization's environment? How do they affect the organization's behavior? What are the strengths and weaknesses of the organization in coping with environmental change? What are the wishes of the relevant personnel, managers, employees and shareholders of the organization and to what extent do they affect the future of the enterprise?

The above problems can be roughly divided into three categories: environment, resources and values. Form some theoretical frameworks around these three aspects, so that we can follow clear ideas to grasp relevant problems.

(1) Environmental analysis. Socialized enterprises obtain resources from the society and produce or provide services for the society. Their survival depends entirely on whether the society accepts it or not. Therefore, the political, economic, cultural, technological and ecological factors of society have a great impact on the survival and development of enterprises. These factors are so complex that there is no way to enumerate all possible influencing factors and grasp all the forms and degrees of influence. An analysis method to perceive and identify key environmental factors is very necessary. As the core issue of environmental analysis, it will discuss the research methods of structural competitive environment proposed by strategic theorists, so as to grasp the source of competitive power affecting the survival and development of enterprises and the way in which environmental factors play a role. These factors are ultimately classified as opportunities and threats to enterprises, and identifying key opportunities and threats is the task of environmental analysis.

(2) Resource analysis. The reason why an enterprise can survive and develop in a complex and changeable environment is that it also has the ability to develop and respond, which is the resources it has. Resources include human, material and financial resources, as well as abstract resources such as enterprise history, experience, image, voice, social relations, trademarks and brands. Obviously, in an enterprise with thousands of people, the amount of these resources is also a vast ocean. Even for a small enterprise with dozens or even a few people, the type and quantity of resources may be difficult to count. First of all, we need to understand what constitutes the key resource elements of the enterprise's ability. Sometimes people don't know why they succeed in their career. Some habitual things may be the fatal things for the enterprise to survive. Then, the systematic method of mastering enterprise resource capability, the value chain method, will be studied. The value chain method is regarded as the golden key of enterprise strategic capability analysis. It is very helpful for people to understand the resource capability forming enterprise competitive advantage. The ultimate purpose of enterprise resource analysis is to understand the strength and weakness of enterprises in market competition. Therefore, some comparative analysis methods and enterprise growth theories are needed to understand the nature and characteristics of enterprises.

(3) Values. Due to the diversity of the world, the strategies in front of enterprises must be rich and colorful. Any strategy generally has a favorable side. There are also disadvantages. Different individuals and different groups have different goals, and there must be differences in their views on strategy. As the belief and value shared by all organizations, corporate culture must also play an important role in the formation of corporate strategy. Value analysis is to clarify the influence of the above cultural factors and group expectations on the formation of strategy and the social forces that must be considered in strategic decision-making. Thus, the strategy formulation is based on a solid cultural background. Make it a secular rather than vain, practical rather than Utopian decision-making behavior.

The analysis of environment, resources and values provides the basis for organizational strategy analysis. Further, it is necessary to analyze and determine the relationship between the existing strategy of the enterprise and the conclusions obtained in the strategic analysis. For example, is the existing strategy consistent with the current environmental change trend? Can it make full use of the opportunities brought by the environment and overcome the threats posed by the environment? Does the enterprise give full play to the advantages of current resources and avoid or gradually improve the weaknesses of the enterprise? Is the current strategy consistent with the enterprise determined by its cultural characteristics and power structure? wait. So as to find the gap between the current strategy in solving enterprise difficulties and creating the best prospects, and then determine whether the current strategy needs to be adjusted or completely changed? This is the purpose of strategic analysis.

3.3 The objective basis for setting accounting objectives

As we all know, accounting is produced and developed to meet the needs of environment, economic management and saving labor time. In the long-term economic activities, the needs of environment and economic management, combined with the operation of the accounting system, have formed the accounting function. It reflects both needs and possibilities. System theory holds that "system function expresses the purpose of system structure". Function is the function that reflects the essence of accounting, and the goal is to concretize the accounting function according to the requirements of information users.

Setting accounting objectives can not only set the direction and expected purpose of accounting as an information system, but also endow the accounting function with the influence of environment and the characteristics of the times. Statistics, accounting and audit have the same environment but different objectives, because their functions and essence are different. The basic goal of accounting is the concretization of the basic functions of accounting. It is the accounting function that directly restricts the accounting goal. Without this function, it is difficult to have the corresponding goal. The function is fundamental and the goal is realistic. Therefore, the theory of accounting goal providing useful information is the concretization of accounting reflection function. Obviously, the concept of fiduciary responsibility and the concept of decision usefulness cannot fully reflect the basic functions of accounting. Since the basic functions reflect the essence of accounting and the understanding of China's accounting circles on the basic functions of accounting, the author believes that we should agree with the research on the basic objectives of accounting according to the basic functions.

3.4 Function and objectives of accounting

Due to the internal nature and structure of the basic functions of accounting and the external social environment, it is the unity of basic needs and possibilities. Accounting objectives are the concretization of accounting functions. The basic objectives of accounting should be established according to the basic functions of accounting. Most people basically agree that accounting has two basic functions of reflection and control, but the expression is different and the meaning is slightly different. Based on the reflection function, it has become a consensus to produce the goal of "truthfully providing information".

Based on the control function of accounting, the basic goal of "strengthening economic management" should also be put forward. Accounting is an important part of economic management. Historically, the emergence and development of accounting serve to strengthen economic management and directly engage in economic management activities. Accounting is a large system including financial accounting, management accounting and cost accounting. Accountants, including the chief accountant, should cooperate with relevant departments to establish, improve and implement rules and regulations, strengthen capital, cost and profit management, conduct analysis, prediction and assessment, and participate in economic decision-making. These obviously belong to the management system.

Accounting information is first and directly used by accountants. It has become a consensus that management accounting participates in the management process. For example, in the material account and commodity account, we should pay attention to whether the materials and commodities are sufficient in quantity, good in quality, applicable or marketable, whether there is mildew, deterioration, loss, waste or embezzlement, often analyze the inventory structure, reduce or eliminate backlog and waste, and cooperate with the procurement department to put forward procurement plans. These are specific management behaviors aimed at strengthening economic management. Property inventory is also a management activity. With the development of knowledge economy and accounting computerization and networking, the reflection function is reduced, and the control function will become more and more important. Therefore, strengthening the awareness of economic management is indispensable for every accountant. Every accountant should strive to be a good adviser and assistant to leaders.

4 Conclusions

Only by separating government from enterprises, separating the asset management function from the asset operation function in the government ownership function, and separating the capital operation from the property operation in the asset operation function. Only by implementing the "three separation" can the state's legal ownership of enterprise property be truly separated from the enterprise's economic ownership of property (law, human and property rights).

(1) Under the modern enterprise system, the enterprise is the main body of the market. The production and operation plan of the enterprise needs to be determined independently according to the market situation. The capital, technical equipment, raw materials, labor and other production factors needed by the enterprise need to be obtained from the market. The products must be sold through the market. The enterprise has a sound production and marketing mechanism.

(2) Enterprises established according to the principles of modern enterprise system can better reflect the interests of investors, managers, employees and enterprises themselves, give better play to their positive performance, and have a sound incentive and dynamic mechanism.

(3) The enterprise mainly relies on its own strength for development; its capital accumulation has a stable source, and can decide investment projects according to the needs of the enterprise, with a sound development mechanism.

(4) The restraint mechanism of enterprises is sound. Within the enterprise, the leadership system is sound and the rights and responsibilities are reasonable. Between the leadership levels and among the leaders, there is not only a clear division of labor, but also mutual connection and mutual restriction, with a sound power restraint mechanism; Among the various interest subjects, there are not only the consistency of interests, but also differences, and restrict each other, with a sound interest restraint mechanism; An enterprise is an independent interest subject and must be responsible for its own profits and losses. Its budget constraint is hard rather than soft, and has a sound budget constraint mechanism. A sound enterprise management mechanism can enable enterprises to overcome blind lending, blind investment, and emphasis on consumption and neglect investment, and produce reasonable enterprise behavior. Enterprises not only pay attention to their own interests, but also pay attention to social benefits, so as to achieve the organic unity of the two.

Acknowledgements

The author would like to acknowledge the University of Electronic Science and Technology.

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