

On the Problems and Solutions of Centralized Accounting of Enterprise Financial Accounting

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Abstract

With the great progress of modern China and the rapid economic progress, the development of enterprises in China is facing greater challenges and opportunities. At present, the enterprise management mode is also constantly reforming and innovating, which is widely used in modern enterprises. Because of its special nature, we must understand the importance of this form of governance in the process of specific corporate governance and take governance measures. This research is based on the current situation of the central financial accounting field and its significance to modern enterprises. Based on the particularity of different departments' management, in order to simplify the processing, it needs to conduct unified audit and management to meet the requirements of audit status.

Keywords

Enterprise Finance; Centralized Accounting; Problems; Measures.

1. Introduction

The work mode of centralized financial accounting is scattered to different departments of the enterprise, and there are many problems in the original management stage, including: favoritism and fraud, improper cooperation between departments, etc. Based on this, we must start from the actual situation, do a good job in management, and implement as required. In the process of enterprise financial accounting, there are many problems in the application of centralized accounting, that is, enterprise financial accounting is a complex process. As financial accounting is closely related to the development of the company, the company should actively adopt centralized accounting in financial statements to ensure that the quality and efficiency of financial accounting are significantly improved, thus promoting the development and progress of the company.

2. Analysis of Centralized Accounting Mode of Financial Accounting

2.1. Large Centralized Accounting Mode

Generally, the central data center is the main record center of the unit, which adopts the B/S structure to enable the headquarters data center to complete the storage, processing and retrieval of data applicable to headquarters, major enterprises and secondary enterprises. It provides connectivity to the data center through the network, which is more advantageous, and then allows various operations to be performed. The company adapts to the central accounting

model and allows the implementation of financial systems at all levels, which helps to improve the level of financial accounting supervision, promote the unification of basic information within the company and information exchange between subsidiaries, and dynamically control the company's financial information [1]. Since the central accounting model is easy to install, improving and updating the central accounting system at a later stage will help reduce operating costs. It should be pointed out that the central accounting system needs a lot of investment and human resources under the condition of coordinating basic information and implementing the system, and its financial method is too simple. If there are problems, the quality and efficiency of handling the company's financial transactions will be greatly reduced.

2.2. Hierarchical Centralized Accounting Mode

By adopting the hierarchical accounting model, it can establish a two-level financial data center and accounting center on the basis of the main data center and the main enterprise data center. It has two main forms. The first is the allocation of central accounts. The main reason for the breakdown by central ledger is the synchronization of headquarters enterprise data, which enables tier one enterprises to meet the requirements of the central ledger by using independent accounts. Reports can be viewed at the main data center headquarters. The secondary data center is the second largest enterprise, enabling the primary enterprise to obtain the secondary financial information and track the payment of the secondary enterprise in real time. Second, strengthen. The data of tier one enterprises are synchronized in the data center, so that the data of each tier one enterprise can be consolidated into one account and stored in the data center. The primary data center creates an account in the form of a consolidated account and keeps separate accounts. The main purpose of the consolidated company's application account is to solve the problem of unifying the company's business. Collecting relevant information from major data centers can solve the problem of data collection and analysis by major organizations. Therefore, the application of the data grouping model will not only enable each enterprise to implement its own financial system and improve the overall standardization of financial management, but also improve the flexibility of the system under the model, fully meet the needs of the personalized development of first-class enterprises, and facilitate the work of the central offices. The company level real-time monitoring is conducted through the first level data.

3. The Role of Centralized Accounting in Enterprise Financial Accounting

3.1. Make Enterprise Fund Management More and More Standardized

In daily operation and management, most companies centrally manage funds. In order to use funds in a more orderly way, companies usually use internal bank accounts and resources generated by income and expenditure. The methods used by enterprises include calculating the income and cost of their operations, effective capital management and promoting capital flows to ensure a high degree of security, so as to ensure that their capital transactions have a high degree of liquidity. Secondly, some companies will also use additional funds, which not only effectively shortens the time before settlement, but also greatly improves the quality and efficiency of the company's financial management.

3.2. Improve the Timeliness of Enterprise Capital Control

To ensure that companies can monitor financial management in real time, they usually adopt centralized financial management mode. For example, if an employee must invoice the company's expenses, he must verify the invoice in each department that has a valid invoice. After verification, the entity's financial management organization can obtain a refund. In particular, when conducting major capital flow audit, it is necessary to conduct centralized audit with internal departments, which can not only effectively reduce the audit time of each

department, but also greatly improve the audit efficiency. Therefore, by adopting this model, the company can obtain the best return of a large amount of working capital in income generating activities.

3.3. Reduce the Cost of Financial Control

If the company adopts the central accounting model in its financial accounts, each department only needs financial statistics and data for a period of time, and reports in the form of annual financial reports. Therefore, the central accounting model will not only greatly improve the accuracy and timeliness of financial statements, but also reduce financial management and control costs, so that the company can achieve maximum cost-effectiveness.

4. The Significance of Centralized Financial Accounting to the Development of Modern Enterprises

4.1. Improve the Utilization Rate of Enterprise Funds

Resource management is crucial to the development of the company. If the capital flow is insufficient, it will inevitably affect the development of the company. The centralized financial accounting model can effectively analyze and check the financial status of different departments, and control the source and use of funds. If funds are used improperly, an effective central accounting system can identify funds and avoid waste and unnecessary use at the application stage. In order to avoid capital shortage, we must improve the welfare level of capital use. At present, the shortage of funds is an obvious financial problem. Therefore, we must manage according to the requirements of financial management to avoid management mistakes.

4.2. Reduce Cost Input

The company's costs and revenues are related to subsequent development. The central financial accounting model will help reduce the cost of human and material resources in the next management stage. In view of the specific changes in the central management model, the initial decentralized accounts need to be centrally managed. Decentralized account management has many problems. If there is no effective communication between departments, this may lead to errors between industry accounts and company accounts. Under the decentralized accounting model in the past, centralized accounting reduced and minimized the overall cost of maintaining accounts and accounts.

4.3. Realizing Rational Allocation of Resources

The key to enterprise management is to use resources more effectively. With the adoption of the central accounting model, transactions of branches can be reported in the ledger, and funds can be reported in the ledger. A highly centralized management of financial resources contributes to a rational and more flexible allocation of resources. If the fund allocation is repeated or unreasonable, it can be identified and adjusted in a timely manner. With the further and rapid development of economy, the risks of enterprises also increase. Financial risk is the most important. How to ensure financial security is the focus of enterprises. Central control enables each account to have a record to ensure the reasonableness and legitimacy of documents.

4.4. Meet the Normative Requirements of the Accounting System

In the case of decentralized accounting, the company must take the standardized system as the standard of accounting process. The primary requirement of financial management is the standardization and unification of accounting system, as well as the accuracy and transparency of data, rather than improper control. Central control can reflect the actual situation of financial

management and changes in data. According to the national accounting system, the Company has adopted improved maintenance and accounting systems to effectively improve efficiency and ensure the reliability, integrity and consistency of data.

5. Solutions to Centralized Accounting in Enterprise Financial Accounting

5.1. Improve the Overall Quality of Financial Accounting

Accounting should not only consider the company's financial situation, but also understand the company's business model and monitor its economic activities to ensure that the central accounting method is adopted more smoothly in financial reporting. The central financial accounting of enterprises must have certain legal knowledge and be familiar with the latest financial accounting methods. As laws restrict the economic activities of companies, financial accounting must have appropriate policy and legal knowledge to effectively prevent violations in the central financial statements. Second, the company's financial accounting management should adhere to the people-oriented principle, create a relaxed and happy working environment for employees, promote employee development, and more effectively use centralized financial accounting methods to promote the company's development.

5.2. Establish Effective Central Financial Control

At present, central accounting is a common tool of enterprise financial accounting. In order to ensure the accuracy and integrity of the company's financial accounting data, the organization needs to establish an effective central financial control mechanism. By establishing a strong centralized financial reporting control mechanism, the organization can not only help the organization to conduct real-time review and analysis of financial data, but also react to the results of centralized financial records in a timely manner, greatly improving the quality and timeliness of centralized financial records. To this end, the Company shall organize accounting professionals to regularly participate in the training of financial control system and financial report, so that they can more effectively implement the financial accounting supervision system and constantly reduce the possibility of errors. The accuracy and efficiency of centralized company account data have been improved, which has improved the company's overall financial ability, significantly improved the company's core competitiveness, and is more conducive to the stable development of the company in foreign markets.

5.3. Establishing a Scientific System of Personnel Distribution for Centralized Accounting

In order to more effectively implement the central recording system, formulate and improve appropriate central recording methods, rules and systems, and clarify the legal responsibilities and violations of relevant personnel and supervised personnel, it is necessary to constantly strengthen relevant rules and regulations, find accounting problems, establish standardized business mechanisms of accounting centers and competent departments according to the actual operation, and promote the legalization of central accounts. In addition, the Company must formulate and properly interpret relevant documents in accordance with various laws and regulations, so as to improve the understanding and understanding of all relevant departments on the central accounting system and improve the efficiency and operation mode of accounting units. The accounting center must also standardize this process and actively use external supervision.

5.4. Strengthening Central Control Over Financial Reporting

In order to ensure that companies can better adopt central accounting policies in their financial statements, they need to establish effective management and control mechanisms to meet their own needs, and strengthen dual supervision and control over internal and external companies.

Maintain central records in financial statements. The application of centralized accounting in corporate financial accounting is closely related to all aspects of corporate activities and will involve a wide range of information and data. Therefore, when formulating an appropriate control system, the company must first clearly divide the responsibilities of different departments, promote their coordination and interaction, so as to improve the quality and efficiency of the financial accounting mechanism and enable the company to conduct financial management more effectively. Second, enterprises should establish a management and control system that meets the requirements of market economy reform and development. At the same time, the company should adhere to the concept of "three carriages", actively reform and innovate the financial accounting system, promote the smooth transformation of the company's financial accounting, and achieve the innovative reform of the company's financial accounting.

5.5. Build Online Reimbursement and Audit Platform

In recent years, as our society has gradually entered the information age, the Internet and information technology have been introduced into all areas of Chinese life. In general, in order to ensure effective financial accounting, the company must attach importance to and publicize the role of the central accounting model as a key goal, and achieve the goal of ensuring the quality and efficiency of financial accounting. Although most companies pay more and more attention to the central accounting model in their financial reports, this model did not produce the expected results. Therefore, when companies apply the central accounting system to accounting, they must improve the general qualification of accountants. In order to make the centralized accounting model run continuously, we must establish a sound centralized financial control mechanism, strengthen the supervision of centralized financial accounts, and establish an online cost recovery audit system.

6. Conclusion

With the accelerated development of China's economy in recent years, higher requirements have been put forward for the development of enterprises. In view of the particularity of management, and in order to achieve the effectiveness and effectiveness of the management system, we must start with the existing management system and effectively manage it according to the requirements of specific management responsibilities and systems. The centralized accounting system can provide reference information for the decision-making level of enterprises, and also provide service support for business departments. In the process of audit management, we need to actively face the external market environment to enhance the core competitiveness of enterprises.

Supported by the development of the Internet and information technology, they have been widely used, and gradually established various online refund and audit mechanisms, enabling companies not only to actively adopt new financial accounting methods, but also to effectively improve these methods. It exists in the traditional financial management model at the enterprise level. The establishment of online cost recovery and audit platform can not only save a lot of human resources of the company, but also greatly improve the efficiency of data processing, significantly improve the efficiency and quality of centralized financial accounting on the basis of quality, and lay a foundation for other work of the company. Most of the accountants of the company lack financial management experience and good communication skills. Lack of communication hinders the flow of information. The accountant is not only responsible for the refund of the cashier, but also for performing the agency accounting function of the company. Therefore, the company needs to strictly control the control and use of funds, so centralized accounting must be carried out, and the personnel for centralized accounting must also have enough professional quality training, so that we can not only achieve

a rapid change in the traditional financial accounting management concept, but also quickly create a more scientific working system.

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