

Analysis on the Innovation of Enterprise Accounting Management Channel Model from the Perspective of Human Resources - Taking Xiaomi Technology Company as an Example

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Abstract: The innovation of the accounting management channel model is of great significance to promoting the overall development of enterprises. From the perspective of human resources, this paper analyzes the innovation of enterprise accounting management channel model by taking Xiaomi Technology Company as an example. The analysis found that through the innovation of the management model, the core of enterprise development is changed; through the innovation of the management system, the management of the enterprise is strengthened, and the management system is established and improved; through the innovation of the financial payment method, the whereabouts of the circulation funds of the enterprise is clarified, and the accounting legal construction is strengthened.

Keywords: Human resource perspective; Enterprise accounting management channel model; Innovation

1. Introduction

With the continuous development of the global economy, the asset economic system has gradually transformed into a knowledge economy system. In recent years, China's enterprises have been expanding and the economic market is approaching saturation. Most of the large, small and medium-sized enterprises are facing enormous opportunities and challenges. Among them, accounting management is an important part of the enterprise management system. Taking Xiaomi Technology Company as an example, this paper analyzes in detail the innovative methods of enterprise accounting management channel model from the perspective of human resources. The long-term development of an enterprise is inseparable from the management's control over the current situation. For the innovation of enterprise model, regarding information application innovation as the core can promote the quantification of corporate culture; regarding business process management as the core can improve staff work efficiency; the strategic management regarding business operation as the core can increase enterprise benefits. The enterprise establishes and perfects the three-level management system, clarifies the division of responsibilities, establishes a special accounting department, and clarifies the division of rights. In terms of financial expenditures of enterprises, the accounting legal system construction should be strengthened to achieve

full supervision and demonstrate the flow of funds. The attention of corporate management personnel to accounting should be improved, and their ability to adhere to themselves in the face of great temptation should be cultivated [1].

2. The Innovation of Enterprise Management Channel

2.1. The business process management

The normal operation of an enterprise is inseparable from the interaction of internal employees. Taking Xiaomi Technology Company as an example, for a large-scale enterprise, when facing a project, multiple departments need to cooperate with each other to complete it. The innovation of the accounting management model of Xiaomi Technology Company is mainly based on the traditional management model, and the business process management is the core of Xiaomi enterprise management. The business process management defined by most people only includes the process of the company's negotiation with other companies when completing the project. This definition does not fully express the definition of business process management, and has certain narrowness. The essence of business process management definition includes the preparation work of the enterprise before it is ready to take over a project, the work required

to complete the project, the improvement plan negotiated with the other company, and the successful completion of the project. The new enterprise accounting management channel model details the division of labor of the enterprise, and rationally arranges the functions and division of labor of each department. During the execution of the tasks, employees will not have the phenomenon that the tasks are not clear or the task attributes are confused, which improve the operational efficiency of the company and maximize employees functions [2].

Although there are great similarities between business process management and business operation management of Xiaomi Company, it still has certain differences in essence. For Xiaomi Company, the strategic management model with business operation as the core divides the operation of the enterprise into two parts: operation and business. Operation is the planning, organization, implementation and control of the company's operation process, closely related to the company's product production and specific services, and is the sum of such work. On the other hand, enterprise operation management can also be called the management of innovation, design, operation, evaluation and improvement of the production and supply of the company's main products and service systems. Under the traditional model, Xiaomi's enterprise business process management and enterprise operation management are placed in a core management model, which is unfavorable for the long-term operation of the enterprise. The business process is aimed at the external work management of the enterprise, and the enterprise operation management is directed to the management mechanism responsible for the normal operation of the enterprise. In the specific work, there is a great similarity between the two because the business operation is inseparable from business support. The new model divides enterprise operation management and enterprise business management into two cores. On the one hand, it clarifies the direction of enterprise development, on the other hand, in view of the characteristics of the current economic market instability, the separation of the two management mechanisms is beneficial to the long-term operation of the enterprise in the economic crisis [3].

2.2. Information application management

Taking the information application innovation as the core, it promotes the quantification of the cultural management of Xiaomi Company. With the continuous development of science and technology, the economic system has undergone certain changes, from the capital-based economic system model to the knowledge-based economic system model. The management of Xiaomi Company is no longer a simple human management. With the continuous improvement of the society, the talents required by enterprises are new social talents with high ability and high emotional intelligence. Xiaomi Technology is not the

first enterprise to use information carry out innovation under the management model. As early as many years ago, many enterprises have used information technology to reform and innovate the management model. For example, multiple application technologies such as smart face recognition technology, fingerprint sign-in technology, and information positioning system are widely used in enterprise management model. It is inevitable that information application enters the enterprise management model. In the enterprise management model, the use of information innovation, on the one hand, it replaces part of the labor, and the cost of information high-tech technology is relatively low compared to the high salary required for labor; On the one hand, the application of information technology makes it impossible for enterprise employees to do things by trickery, improving the efficiency of employees and promote the long-term development of the enterprise [4].

The information application of Xiaomi Company is not limited to simple employees sign-in technology, and computers and printers used by employees are also part of it. Analyzing the accounting department, it needs to review a large number of books and analyze huge digital information. If enterprises only rely on manual calculations, the number is too large, the manpower and material resources required are amazing, and the enterprises need to pay a lot of salary. Moreover, the accuracy of manual calculation is low, and the account retention period is limited. The information application solves this problem perfectly. The computer-based system used by Xiaomi Company can calculate huge data in the shortest time, and only needs human input calculation formula. At the same time, the enterprise computer has a large storage space, and the retention of the account can last for a long time until the calculation reaches the service life; the information stored on one computer can be copied to another computer, and the data retention can guide forever. A computer generally only needs one accountant to control, so a large number of labors can be liberated. The maintenance cost of the computer is much lower than the labor salary, which reduces the capital consumption of the enterprise [5].

3. Innovation on Management System

3.1. Establish and improve the three-level management system

The three-level management system established by Xiaomi Company includes: government management, industry management, and accounting department management. Through its unique functions, the government has achieved macroeconomic regulation and control of the economic market and, used legal, economic and other necessary means to control the management of the accounting department if necessary. Industry management

is a bridge between the government and the enterprise. When the government has no time to take into account the financial development of the enterprise, it supervises and guides the enterprise, and affects the corporate finance through the control of the industry. The accounting department is the core of corporate financial management, and controls all financial information and taxation of the company. The three complement each other and influence each other to jointly improve the financial management mechanism of the enterprise.

The establishment of a three-level management system has a positive effect on the financial development of Xiaomi Company. The financial management of the enterprise does not only serve the enterprise itself, but it is also the link between the state and the enterprise. The state will examine the profitability of the enterprise, whether the tax payment is in line with the actual situation, and whether the enterprise violates the relevant laws and regulations within the prescribed period of time. The financial situation of an enterprise generally contains important information about its development direction, strategic means, customer information, financial profit or loss. Once the financial information is omitted or leaked, it will have a fatal blow to the enterprise. It is no exaggeration to say that financial management mechanism is often the lifeblood of the enterprise and one of its several important core departments.

3.2. Establish professional accounting department

The finance department of Xiaomi Company does not only have accounting functions, but also has multiple functions. Due to the specific functions of accounting, it is often necessary for the decision makers of the enterprise to cooperate with them in accounting work. Many small and medium-sized enterprises do not attach importance to accounting functions. They only regard it as part of finance and do not have a reasonable division of financial and accounting functions. From the perspective of long-term development of the company, it is not conducive to the development of the financial department and accounting functions. At the beginning of the development of the enterprise, due to the small scale of the enterprise and the relatively simple financial work, the functions of accounting and finance are extremely confusing. However, when the company develops steadily, the company's capital exchanges are more frequent, financial information increases, and accounting and finance functions are divided. At this time, the decision makers need to establish a special accounting department. Firstly, the general financial information is separated from the accounting functions, and each has its own duties, which improves the efficiency of the two work. Secondly, the company's huge financial information is classified reasonably, which can reduce the workload and increase the company's income. At the same time, when

the state reviews the tax, the financial information is clear. In addition, the workers required by the accounting department are new social accounting talents. Unlike the traditional model of accountants, such workers have the ability to grasp financial information flexibly, to have a high sensitivity to numbers, to resist temptation, to understand and know the relevant accounting laws and regulations. Putting such talents and ordinary financial personnel in a departmental management is not conducive to the long-term development of the company. New talents are unable to display their own abilities, and ordinary financial personnel do not have a reasonable division of work, which does not have a positive effect on the management of enterprises. The establishment of a specialized accounting department enhances the importance that the decision makers of the corporate attach to the accounting department and has a certain impetus to the long-term development of enterprises.

4. Innovation on Financial Payment Methods

Enterprise accounting departments are often responsible for financial transactions between enterprises and banks, enterprises and governments, enterprises and employees, enterprises and other enterprises. The capital of the enterprise is usually huge. Because accountants can contact a large amount of money for a long time and have strong professional knowledge, it is very difficult for business managers to detect the phenomenon of lining accountants' own pockets, which will damage the interests of enterprises. Under the traditional mode, accounting management institutions are generally controlled by people trusted by enterprise managers to achieve the purpose of preventing the loss of funds. On the other hand, the wages of enterprise employees are often issued by the accounting department. Because of this function, accounting personnel will produce the wrong idea of "senior people", which is not conducive to the management of enterprises. In the process of capital exchanges between enterprises and other enterprises, because the personnel who deal with the specific allocation of funds are separately controlled by the accounting department, some unscrupulous enterprises will take the opportunity to bribe the accounting department to achieve some illegal purposes. Due to its unique rights, the accounting department has a high ability to control funds. Enterprises have frequent capital exchanges. Accountants have the potential ability to "arbitrarily" control funds and "borrow funds", which is very harmful to enterprises.

The innovation of financial payment methods just solved this problem, canceled the ability of the accounting department to control the funds at will, and weakened the ability of the accounting department in terms of funds. The funds are no longer controlled only by the accounting department, but a new payment department is estab-

lished, and the department completes the financial payment. The accounting department only works to calculate the accounts, check the books, and record the funds. To a certain extent, the regulation of funds has been reduced. At the same time, this new department is only responsible for the payment, and can not involve the work related to the accounts. Accountants can only access funds and cannot use them for their own purposes, which reduce the illegal encroachment of funds and is more conducive to the long-term development of enterprises. There is a certain mutual supervision function between the two departments. The work previously completed only by the accounting department is now completed by two departments, and there is a competitive relationship between them, and there is a supervision function.

5. Conclusion

Because of the constant changes of market economy, the impact and competition between enterprises are very strong. In order to retain the initiative of enterprise in the fierce competition, it is of great significance to innovate the mode of enterprise accounting management from the perspective of human resources. The continuous reform of the market economy is a great challenge as well as a great opportunity for enterprises. Enterprises that have been left behind after turbulence have been able to do better. The Xiaomi Company has not been going smooth-

ly today. Constantly accepting challenges, finding problems, and solving problems are important factors to ensure their development so far.

6. Acknowledgment

2018 Annual Planning Project of Philosophy and Social Sciences in Zhaoqing.

The research of Fiscal Taxation Policies in boosting Zhaoqing's precision poverty alleviation and precision elimination (No:18ZC-22).

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