

Research on Enterprise Cost Control Under Fine Management

Zeyu Liu

School of Accounting, Xingtai University, Xingtai, 054001, China

Abstract: The core purpose of enterprise cost control is to realize the benign development of enterprise economy. In order to achieve this goal in the process of enterprise cost management, it is necessary to manage enterprise cost according to the fine project management content, so as to realize the economic development of enterprises. This article takes the fine management as the research key point, carries on the system analysis to the enterprise cost management. The key objective is to promote the economic development of enterprises through effective cost and expenditure management.

Keywords: Fine management; Enterprise cost; Control research

1. Introduction

For enterprises, there are many types of enterprise management tasks, including management quality and safety quality, as well as important management contents in various projects. In enterprise management, by effectively controlling quality factor and safety factor, not only the investment cost of the project can be saved, but also the cost loss of the enterprise can be reduced, and the stable combination of quality and safety can be achieved. Therefore, it is necessary to establish a perfect system, namely refined cost management system, in the current operation process of large enterprises, and conduct quantitative analysis of transactions according to capital investment and capital consumption, so as to ensure the refinement of cost management.

2. The Importance of Fine Management to Enterprise Cost Control

Modern enterprises produce more and more types of products, the quality of products to improve the requirements. In order to further realize the development goal of maximizing economic benefits and effectively promote the healthy and long-term development of the manufacturing industry, it is of great application value and far-reaching significance to regard fine management as the management mode of new enterprises in the actual development process of enterprises. In order to fundamentally improve the management level of the enterprise and maximize the production benefits of the enterprise, it is necessary to use the fine management concept, restructure the previous management mode, reduce the cost of the enterprise, and strengthen the staff's awareness of cost control [1].

2.1. Improve employee motivation

Under the control mode of the original financial management, the actual management content is relatively complicated, the division of labor is not clear, and the work content is relatively general, so employees cannot have a more accurate understanding of the real situation of the enterprise, and relevant staff will face certain working pressure. Through the development of fine refinement management cost control, the management of the reasonable division of labor, to be able to finance content in reasonable assigned to each work link, make financial personnel by each department, refinement of related staff business training, make relevant personnel can carry on the reasonable control to the business situation, by learning step by step to strengthen the understanding of each work link and understanding. Fine management also emphasizes that the internal staff can further strengthen the learning in the process of cooperation. Improve the professional quality of the internal staff of the enterprise as a whole, effectively stimulate the enthusiasm of the enterprise staff, so that the actual work efficiency of the enterprise has been greatly improved [2].

2.2. To promote the improvement of enterprise financial management level

Most enterprises have a wide variety of products and complex production process, and financial management is the lifeblood of all enterprises. In the traditional enterprise operation, there will be some differences between the enterprise accounting and the actual financial situation. The existence of these differences will make the enterprise's financial situation cannot be accurately reflected, and thus will have a certain impact on the enterprise's business decisions.

In the control of enterprise cost, the use of refined management can truly and accurately show the financial status of the enterprise, and ensure the authenticity and ac-

curacy of the financial data of the enterprise. The refined financial management of the enterprise is reflected in the following three aspects. The first is the level of financial management, which cannot be separated from the support of big data. Enterprise financial personnel should learn to use refined management methods to sort out and analyze data. Through the scientific management mode, the financial data is used to provide the basis for the major business decisions of the enterprise, so as to improve the scientific decision-making. Second, it is necessary to standardize the financial management process, fine management can reasonably divide the financial content into each link, reflected in the different staff of their own financial work for reasonable control, improve the sense of cooperation of financial managers do a good job of financial work supervision mechanism. Finally, the cost management staff should control the financial status of the enterprise to further stimulate the enthusiasm of employees [3].

2.3. Promote the development of enterprise informatization

In the information age, the market is changing rapidly, and enterprises need rapid transformation and development. Only through fine management can they keep pace with the development of The Times. Through the implementation of fine management, enterprises can timely adjust and layout the cost control of enterprises as the external environment changes, so as to maximize the internal economic benefits of enterprises and always stay in the forefront of the market. Therefore, the refined cost control has changed the previous inherent mode of enterprise cost control and increased the controllability and flexibility of enterprise management.

3. The Problem that Fine Management Exists to the Enterprise Cost Control

3.1. The manager lacks the concept of refined management

For enterprise managers, the basic idea of refined cost control is to let enterprises maximize profits, which can only be achieved from the two aspects of increasing revenue and reducing costs. However, in the current operation process of the enterprise, there are still obvious deficiencies in the content of cost control. The upper managers of the enterprise have a weak sense of cost control, and the lower employees cannot realize the important role of cost control. In the enterprise production process, there is no effective systematic control of material consumption, asset maintenance and material transfer. In this way, the production activities of enterprises have virtually increased the cost and restricted the economic development of enterprises. Therefore, the weak consciousness of cost control of the upper managers of enterprises is the

subjective factor restricting the construction of refined management system [4].

3.2. The management is relatively backward in cost control methods

In order to improve the profit of production, the upper level of the enterprise must pay attention to the control of production cost in the operation process of the enterprise. Before the enterprise produces, a detailed cost budget plan must be built. In the production process, the enterprise must control and manage according to the delicacy of the project. According to the basis of the assessment of the cost budget, the production budget to carry out a systematic analysis. In the process of developing new products, some enterprises have the characteristics of large capital consumption and wide product project distribution. These factors also gradually increase the production project cost of enterprises. Moreover, in the process of production cost accounting, factors such as backward cost control methods also reduce the gross profit rate of products.

Traditional cost control methods are implemented by reducing expenses and selecting low grade materials. This may have good results in the short term, but it is particularly difficult to publicize the company and control the quality of the products. From a long-term perspective, the traditional cost control methods may lead to the lack of competitiveness of enterprises, which is not conducive to the scientific development of enterprises.

3.3. Planning enterprise management, human resource management cost expenditure is relatively high

In the process of human resource management in some enterprises, there is no reasonable division of work scope for managers. Some managers will keep some idle staff in order to take care of the interests and relationships of the enterprise. In the production process of enterprises, they only pay attention to the economic benefits of enterprises, but do not control the human cost of enterprises. There is no formal design of work projects according to the systematic human management cost, resulting in the waste of human cost cultivation.

4. Fine Management in the Enterprise Cost Control Measures

4.1. Build a systematic enterprise cost budgeting mechanism

To form their own independent cost budget system, the enterprise must have the professional personnel to comprehensive analysis of cost, for enterprise development goals and economic capability, build scientific management methods, to determine the production of the project cost and production target, improve the enterprise pro-

duction cost budget of the mechanism, optimizing enterprise management system. We should start from the following points. First of all, we should fully investigate and understand the market to prevent and control the basic situation of market operation. Secondly, according to the information and intelligence, scientific initial target analysis is carried out, and the project target is set up. Finally, major project objectives should be analyzed and discussed by leaders to ensure the optimization of engineering design and promote the steady development of enterprise objectives.

4.2. Control the construction management cost of fine enterprises

Enterprises' fine management should build effective and diversified human resources, coordinate and control raw material resources and other contents, and realize the minimization of project costs and expenditures on the basis of ensuring the production quality of enterprises. In the process of production cost control, the following management ideas should be paid attention to. The first is the management of production raw materials, enterprises should refine the content of production materials, classification, consumption of different production materials and corresponding market prices, should be strictly controlled, to avoid the waste of production materials. Secondly, we should take human resource management as the foundation of enterprise development, strengthen rational control of human resources in production, formulate practical and feasible responsibility system, and conduct stable analysis on the performance of production management personnel. Finally, it is necessary to control the cost of fixed assets, pay attention to the way of equipment use and maintenance in production, and standardize the liability system of fixed assets, so as to ensure the refined management of product resources.

4.3. Design scientific enterprise personnel resource management system

Improve the working ability and comprehensive quality of the fine management personnel, let all the staff realize the importance of cost control fine management. Conduct ideological training for staff, cultivate and improve staff's awareness of cost control and management. Managers should actively listen to and adopt the opinions of the staff, give feedback to the correct opinions, timely adopt, and adjust and improve the work according to the good methods and Suggestions. To let the staff in the enterprise fine management play a leading role.

4.4. Pay attention to the two-way feedback and assessment function of comprehensive budget management

In the implementation of comprehensive budget management, enterprises should also pay attention to give

play to the two-way feedback function of this work. They should not only make use of the feedback information of the system, but also give feedback to the system based on the actual situation, so as to reasonably adjust the comprehensive budget management system. At the same time, in the two-way feedback process, in addition to the use of digital feedback form, attention should be paid to the actual operation of the data source department to ensure that the feedback information is true and reliable. In addition, it is necessary to give full play to the assessment function of comprehensive budget management. Departments should not only assess their financial indicators, but also formulate various non-financial indicators in combination with the nature of the department to conduct a comprehensive assessment of each department and formulate corresponding reward and punishment mechanism, so as to ensure that the assessment, reward and punishment are in line with the reality and real and effective.

At present, some enterprises lack of understanding and concept of refined cost control. First of all, enterprise managers should change the traditional business thinking, gradually strengthen the degree of attention to management, carefully study the essence and connotation of refined management, so as to lead all employees to participate in the refined cost control work. For example, enterprises can continuously strengthen the understanding of all employees on refined cost control by pushing more relevant links on the enterprise public platform. Secondly, it is necessary for an enterprise to include refined cost control in its performance assessment. By establishing a relationship with everyone through performance assessment, it is conducive to enhancing the awareness of refined cost control among all employees. Finally, the enterprise should give practical help to the application of fine management in cost control, such as: further increase the capital investment in the application of fine management in cost control.

5. Conclusion

Enterprises in the continuous fine management, can help enterprises more rapid, more scientific, more healthy development. Fine management is not only the key guarantee for the development of enterprise cost control, but also the key guarantee for enterprise sustainable operation. This paper analyzes the importance of fine management and finds out the problems of cost control under fine management. For example, the manager lacks the fine management idea, the management level is relatively backward for the enterprise cost control method, plans the enterprise management, the human resource management cost expenditure is relatively high, and puts forward several Suggestions accordingly. For example, the establishment of a systematic enterprise cost budgeting mechanism, control of refined enterprise construction

management costs, design of a scientific enterprise personnel resource management system, pay attention to the two-way feedback and assessment function of comprehensive budget management. It aims to help enterprises develop scientifically and contribute to national economic development.

References

- [1] Jiang Wei. Analysis on the refined management of logistics enterprise cost control. *Finance and Accounting Study*. 2020, (14), 173, 175.
- [2] Qiu Feng. Application analysis of fine management in enterprise cost control. *China Collective Economy*. 2020, (12), 25-26.
- [3] Ma Guangcheng. Application analysis of enterprise cost control fine management. *Taxation*. 2020, 14(11), 172, 174.
- [4] Zhang Yuanting. Strategy analysis of enterprise cost control fine management. *China Collective Economy*. 2020, (10), 44-45.