

Research on Cost Management Informatization of Small and Medium-Sized Manufacturing Enterprises

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ABSTRACT

At present, small and medium-sized manufacturing enterprises face very fierce market competition. It is the general trend to carry out effective cost management and promote the cost management of small and medium-sized manufacturing enterprises to develop towards informatization. Through the use of information means to improve the efficiency of cost management has become the key to the survival of small and medium-sized manufacturing enterprises. This paper discusses the research on cost management informatization of small and medium-sized manufacturing enterprises, and points out many problems existing in cost management informatization of small and medium-sized manufacturing enterprises, such as backward cost information management concept, low professional quality of cost management personnel, imperfect cost management informatization system. At the same time, it puts forward suggestions from three aspects: strengthening the awareness of cost management information, improving the quality of professionals, and improving the cost management information system. It is hoped to provide reference for small and medium-sized manufacturing enterprises to realize cost management informatization.

Keywords: Manufacturing enterprises, cost management, informatization

1. INTRODUCTION

Small and medium-sized enterprises are a very important part of the development of China's market economy, especially the manufacturing enterprises in small and medium-sized enterprises, which have made great contributions to today's economic development. However, compared with large and medium-sized enterprises, most small and medium-sized manufacturing enterprises have the advantages of simple operation, rapid decision-making and quick response. However, the hardware of small and medium-sized manufacturing enterprises is generally weak, the professional quality is low, and the financial work is not standardized. Generally speaking, small and medium-sized manufacturing enterprises have some difficulties in information technology update. These factors are not conducive to the informationization and modernization of small and medium-sized manufacturing enterprises. In order to adapt to the current fierce market competition environment, small and medium-sized manufacturing enterprises should promote the development of cost management information, improve the efficiency of enterprise cost management [1]. The management and control of cost through the application of information technology can better study and analyze the problems existing in the process of enterprise operation and management, so as to provide effective decision-making for the development of enterprises.

2. BACKGROUND

2.1. Overview of Cost Management

Cost management mainly consists of three important links: cost management before the event, cost management during the event and cost management after the event. However, in terms of the development status of small and medium-sized manufacturing enterprises, most enterprises do not pay enough attention to the cost management before and after the event, or even directly ignore the management of these two links. Enterprise cost management in advance is mainly through the effective analysis of various factors affecting products, find the existing problems, develop the corresponding cost management countermeasures [2]. Ex ante cost management emphasizes planning future target cost and takes it as an important basis for enterprise cost management. In-process cost management mainly refers to the daily cost management, most enterprises attach great importance to this part of the management. In the process from product manufacturing to sales, enterprises measure the actual expenditure according to the preset target cost, compare the differences, analyze the causes of the differences, and take effective measures to correct the problems in time. Ex post cost management mainly refers to the product production after completion, according to the differences formed in the product production process to analyze the causes, find the root cause of the final

product cost differences, so as to clarify the relevant responsibilities, take appropriate measures to improve, so as to achieve the effect of cost control [3].

The continuous development of computer and Internet technology has pointed out the development direction for the transformation and upgrading of small and medium-sized manufacturing enterprises in the new round of development. The current development direction of all walks of life focus on information, digitalization, networking and intelligent development. Due to different types of manufacturing enterprises, they have different bases and environments. For small and medium-sized manufacturing enterprises, the benefit control in the manufacturing process is very important. In the process of operation and management, small and medium-sized manufacturing enterprises should know that cost control is not a simple accounting, but an emphasis on process control [4]. In the actual control process, enterprises should pay attention to information technology and related technical index system. In the process of enterprise regulation and control, we should constantly make the cost control scientific and reasonable, and then improve the cost control efficiency of small and medium-sized manufacturing enterprises. The use of information technology is conducive to the improvement of the management technology level of small and medium-sized manufacturing enterprises and the realization of effective management of production and operation.

2.2 Overview of Enterprise Informatization

Generally speaking, enterprise informatization refers to the improvement of the traditional production management method and management system by using advanced computer technology and information technology according to the specific situation of its own production and operation, so as to improve the overall work efficiency and enhance the core competitiveness. With the arrival of the new economic normal, enterprise informatization has gradually attracted the attention of enterprise decision makers [5]. Effective cost management information construction can improve the traditional organizational structure, property rights structure and production process of enterprises, and through reducing production costs and management costs to achieve the purpose of increasing economic benefits.

3. PROBLEMS

3.1 Backward Concept of Cost Informatization Management

The vast majority of Chinese enterprises have the problem of backward cost management concept, and the characteristics of extensive operation are still obvious. The traditional enterprise cost management and control is

mainly based on economy, emphasizing cost reduction and cost saving, and not paying enough attention to cost management by means of information technology. Enterprise management does not have a deep understanding of big data and Internet of things technology, and does not pay attention to the application of information technology in enterprise cost management and control, which further affects the development of enterprise cost management informatization and is not conducive to the improvement of enterprise cost management benefits [6].

3.2 Low Professional Quality of Cost Management Personnel

In the process of operation and management, many small and medium-sized manufacturing enterprises have different quality levels of cost management personnel, or they are not familiar with cost management at all, and know little about how to use information means. This is obviously not conducive to the enterprise cost information management [7]. Although some managers of small and medium-sized manufacturing enterprises have certain forward thinking or higher awareness of information management, they do not have enough research on accounting, lack of grasp of internal control information of enterprises, and lack of practical experience. Thus, managers have ideas and enthusiasm for informatization cost management, but they are not good at informatization management [8]. Relevant financial personnel or cost management personnel due to the low professional quality of cost information management also appear to be stretched.

3.3 The Cost Management Information System is not Perfect

General cost management consists of three parts: before, during and after. However, from the current situation of cost management in small and medium-sized manufacturing enterprises, many enterprises do not attach importance to the enterprise cost management in advance. The enterprise information cost management and control system construction is not enough attention. The vast majority of small and medium-sized manufacturing enterprises will focus on the cost management in the process. This will ignore the collection, transmission and analysis of cost management information, which is not conducive to the development of cost information management. Many small and medium-sized manufacturing enterprises do not pay attention to the application of modern science and technology, network information technology to collect and sort out the cost management information, mainly through manual data collection, analysis, resulting in low management efficiency, cost management quality is not high. In addition, many small and medium-sized manufacturing

enterprises do not pay attention to ex post cost management, in the process of enterprise production and operation management, the ex post cost management can not be timely and effective analysis. The analysis of the reasons for the deviation from the expected target cost is not thorough and comprehensive, and the root cause of the difference cannot be found, which is not conducive to the cost decision-making of enterprises.

4. SUGGESTIONS

4.1 Strengthen the Awareness of Cost Management Informatization

For small and medium-sized manufacturing enterprises, the first to increase the importance of accounting information. Enterprise managers should pay attention to the realization of information cost management in the process of enterprise production and operation, be aware of the current macro-competitive environment of economic development, keep up with the pace of The Times, update the enterprise cost management concept in time, and deepen the understanding of information management. Only when managers have a deep understanding of informatization can they effectively promote enterprises to realize cost informatization management [9]. Secondly, according to the actual development of enterprises, to formulate specific measures, in order to achieve the enterprise cost management information development as soon as possible. Finally, enterprises should also pay attention to improve the enterprise cost control and management of information management awareness, let them actively cooperate with the development of enterprise cost management information, constantly improve their professional level of information.

4.2 Improve the Quality of Professionals

Talent is the core of enterprise competitiveness, for small and medium-sized manufacturing enterprises to develop cost management information is also the same. Small and medium-sized manufacturing enterprises should pay attention to the training of enterprise cost management information talents, fully consider the actual situation of enterprise production and management. Based on the actual situation to establish a sound scientific and reasonable personnel training programs and plans. Let the cost management personnel to strengthen the information learning, a deep understanding of the importance of cost management information, constantly improve their professional quality. By strengthening the cognition of enterprise cost management information equipment, improve their own equipment operation level, so as to promote the development of enterprise cost management information, improve the quality of enterprise information

development, promote the promotion of enterprise cost management information level, provide high-quality information for the enterprise production decision-making.

4.3 Improve the Cost Management Information System

In addition, small and medium-sized manufacturing enterprises should pay attention to the construction of enterprise cost management information system, to ensure the true realization of enterprise cost management information. First of all, enterprises should pay attention to strengthen the cost management information related system improvement work [10]. We can start with the standardization and operation of the cost management procedure, so that the cost information management will develop towards standardization and scientization, and the cost information management system will be more perfect. Secondly, according to the actual situation of enterprise development, small and medium-sized manufacturing enterprises should actively establish the supervision mechanism for the development of cost management informatization, strengthen the supervision of the implementation of cost management informatization, and ensure the implementation of enterprise cost management informatization. Finally, enterprises should establish and improve the enterprise cost information management reward and punishment system, clear management responsibility, and promote the improvement and development of cost information management.

5. SUMMARY

In short, the use of information means for cost management has become an important means for the future development of enterprises. For small and medium-sized manufacturing enterprises, it is necessary to improve their own cost management level and adapt to the fierce market competition environment. It is the only way for the future development of enterprises to collect and analyze the production and operation data by means of informatization. Small and medium-sized manufacturing enterprises should keep up with the pace of information and intelligent economic development, improve their own cost management information system, improve their competitiveness.

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