

Study on the Practical Management of Human Resources Cost under the Auxiliary of Financial Accounting

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Abstract. Now increasingly competitive society and business development situation, reasonable and efficient human resource cost management is very important, it has become the ability to give full play to the advantages of the integrated personnel security. Typically, companies will use its financial and accounting mechanisms assist the human resource cost management to enhance efficiency, thereby strengthening its own power. But in China, due to management and awareness of the objective conditions governing the effect of the financial accounting of the cost of human resources management in the secondary are still some problems. This paper aims to identify the nature of the problem due to the presence of, and make recommendations to optimize management practices.

Introduction

Enterprise cost management covers all aspects, it represents the production and operation activities of all relevant financial consumption, but also to promote the corporate financial accounting system budget, control and supervise the behavior of molding. In the opinion of modern enterprise development, cost management should not be limited to the production activity level, it should also be extended to the human resource costs, human resources because the value created is much higher than the product itself. Therefore, enterprises should identify their own practice system cost of human resources management and financial accounting by the cost of goods and labor costs linked to the deep study between both the existence of internal relations, human resources management, as the cost of their long-term sustainable development simply to look at.

The Cost of Human Resources Management and Financial Accounting Theory

For enterprises, human resource cost management refers to enterprises from the recruitment, training and personnel remuneration paid to personnel expenses and a series of management processes, the sum of all costs for employers consuming enterprise is called human resource costs. Human resources cost the same as the cost of enterprise products need careful management, companies are sought to play to maximize the cost of inputs, the cost of human resources management in terms of business development is very important.

Objectively speaking, the cost of human resources management should include two connotations, the first layer is the effective management of human resources for the cost of all expenses related to cost of human resources considered as a unified whole, attention to the ratio between inputs and outputs, and ultimately human resource costs to achieve maximize the benefits of the pursuit of goals; the second layer is formed by human resource cost management to manage human resources itself, its human resource management as an important means of achieving cost control on the basis of up to achieve human resource allocation optimization. Usually companies will comply with the first layer of connotation to promote the development of human resources within the enterprise, with the implementation of Financial Accounting accurate cost accounting, cost analysis and come to assess the effectiveness of the results. In economic point of view to enhance the human resources actually benefit, and promote healthy development of enterprises.

Traditional financial accounting services mainly business interests external stakeholders, but with a social market economy increasingly complex, including the ongoing optimization of corporate structure management strategy to improve financial accounting services are gradually turning inward, we began to consider the enterprise resource scarcity problem, carry out the economic cost of human resources management processes, human capital investors into legitimate stakeholders ranks, based on the financial accounting system contributed to human resource cost management. Based on the above theory may appear, Financial Services is expanding its range of services, cost of human resources management is one of them, it studies the key lies in how to carry out functions related to human resources management services through accounting techniques, based on the accounting methods and means to effectively improve management efficiency [1].

Chinese Financial and Accounting Management of the Aid Situation Cost of Human Resources and the Problems

In recent years, along with the urgent needs of social market economy transition, many companies have added to the cost of human resources management based on the development of financial and accounting team in the secondary environment and gradually expand its scope of management, so that tends to balance the cost of human resources development reasonable. In an insurance company, for example, in its own accounting assist human resource cost management will be divided into three main points. In accounting terms, the main internal labor costs divided into compensation, benefits and other three options, and then follow the annual assembly would have to implement cost management accounting. The level of analysis, the main statistical internal human cost of capital percentage change of total cost scale. Finally, evaluation, mainly for cost-effective management of the implementation of the assessment, in order to achieve a comprehensive improvement in the cost of human resources management system work items. So that the enterprises in the cost of human resources management projects total is divided into three: the total salary cost accounting and classification cost accounting classification of labor costs consisting of accounting details; comparative analysis of cost factors and cost-based cost accounting items analysis Finally, the effect is evaluated. The enterprise is in the current market, the financial cost of human resources accounting assist management practices combined with relatively sound corporate one, they want to adhere to this mechanism is the attention to their own human resources development, and dialysis out of the cost of human resources management in the enterprises correctly business management, and ultimately a comprehensive resource management system cost effective to build.

In accordance with the basic theory of human resource management, human resource management business should be divided into six modules, in which financial accounting task is to provide information support for the entire process of human resource management. However, details of the accounting part of the financial accounting point of view, the current most of the country's own enterprises only pay costs related to detailed accounting, and further can be done on the benefits, performance and salary itemized accounting of businesses are few. This shows that in the secondary range of Financial Accounting also failed to cover the full range of human resource cost management processes work, especially in the enterprise labor relations, performance levels of support is still relatively weak. For example, many companies recruit talent from the outset of the recruitment will not cost an exhaustive detailed accounting, but also failed to apply a reasonable cost information in the recruitment process, not better recruitment and training costs will be summarized as a class implementation measure. In other words, companies did not really take advantage of the auxiliary to financial accounting to help measure their own human resources recruitment embodied should benefit, which enterprises to effectively control the cost of human resources itself is very unfavorable.

One of the most important aspects of human resource management is cost-effectiveness assessment, many companies only care about the effect of the implementation of human resources services, and in terms of impact assessment irrational measure the relative processing power very immature. Take for example a company human resources and profit growth rate of the total cost of both the proportion of synchronization to determine the cost of human resource management work

results, which a serious lack of human resources services, employee satisfaction and liquidity, and so important assessment indicators evaluation. So simply to practice labor costs and profit growth synchronization contrast to assess management effectiveness is too subjective, and it is typical of non-financial information to assess, on the cost of human resources management practices the role is not large .

All in all, the majority of our business in the financial accounting assist human resource cost management practices and lack of experience level of scientific depth, the problem is not reflected in the range of accounting services, not in-depth cost analysis, human resources cost accounting is not fine Ming, impact assessment link lack etc. In essence, it should be further analyzed from the level of consciousness of enterprise management personnel.

Chinese enterprises are started in the late 1990s in contact human resources management science, the overall development started late, so far there are still many companies human resources management awareness is not strong. This product is only concerned about the economic cost of resources management, but ignore the cost of human resources management thinking from two points of view.

First, the cost of human resources management should be emphasis on quantitative management, it is built on the basis of collected large amounts of data on, and data processing and decision-making with regard related methods, and ultimately achieve the purpose of management. But most of our investment companies only to look at the management of financial data, but then the number of workers in the post, the number of recruitment needs, the number of job vacancies in the non-financial data management is not positive enough, management awareness is relatively weak, which indicates that Chinese enterprises in terms of quantitative management is not doing enough in place, did not really play the accessibility of financial accounting, human resources point of view of cost management look too one-sided. This aspect affected the enthusiasm of enterprise cost management analysis, it also affected the business in terms of human resource impact assessment, leading companies benefit estimate was too subjective, but also caused the corporate financial data and human data on conflicts in measuring the benefits.

Second, China's enterprises widespread awareness of the cost-effectiveness of human resources issue is weak. The weak direct awareness has led to cost of human resources management objectives dislocation. As described above, the total cost of corporate control of the majority, and seriously neglected the costs detailed accounting and cost analysis aspects. So this weak sense of lack of business but also indirectly led to the measure of human resources results in financial indicators. When the Financial Accounting can not take full advantage of the lack of financial information, human resources and even the concept of cost-effectiveness, they will not be considered to assess the effectiveness of the recruitment process, and thus also ignores the importance of human resource management, so that the work always remain at a low level line delays in progress. When an enterprise human resources management mode increasingly lagging behind, their financial means will be difficult to assess external further promote in the enterprise, their own competitiveness in the market will be greatly reduced [2].

The Optimization Method

This paper argues that the cost of human resource management To achieve the perfect fit auxiliary financial accounting system optimization, personnel management on corporate awareness and improve the objective conditions must be from two aspects, it will be made to resolve below.

Enterprise management personnel Awareness is the key to influence its internal human resources cost management quality, it must also be business as the primary problem, so this, this paper gives recommendations from two considerations.

First, companies need to adopt both structured and unstructured costs and facilities management. The so-called structured management model which reflects management philosophy is to quantify, and manage unstructured enterprise is the traditional experience of management, its objectives and the results of the basic descriptive approach to evaluation, so strictly speaking the traditional unstructured management of human resources is not conducive to the promotion of cost-effective

management. Enterprises should establish a database of information for their own, their own human resources collate data with data on the issue, based on clear quantitative management of human resources and financial costs of non-financial data. This will not only be able to promote enterprise human resource cost information collected enthusiasm, but also to promote human cost accounting details and analysis, management of its cost-effectiveness but also to enhance the role itself.

Secondly, we must simplify the company's cost-effective measure. Rational use of human resources cost management to implement cost-effective management measure work, the value of talent pulled out from the total output of an independent cost accounting. In fact, the process in the last century, the American College of Saratoga 80s already have research was COLLEGE scholars developed a human resource management to measure the output of the basic indicators of the management system, followed by Buckner Seoul and Enzi and other scholars to improve and market the achievements of the human resource management system metrics. Measure its purpose is to develop a precise quantification of the results of human resources, will be broken down into indicators of financial and non-financial indicators. Financial indicators which refer to human resources recruitment, training and remuneration management indicators measure the results of the work of the link. Rather than the financial indicators is clear that the company personnel performance, benefits and other hidden links. Enterprises can to promote its own human resource development through this simplified output measurement methods, balance measurement system, drawing on the results of the outstanding cost management practices, combined with the actual situation of management and content management to set a target, and ultimately assess the cost of human resources output for the enterprise cost savings in human resource management, it also made clear the specific effectiveness of the work of human resource costs.

Improve the objective conditions, companies need to do a lot of work, for example, to further promote the ERP applications should become an important means for enterprises to improve human resource management practices cost technology. This paper argues that companies should first strengthen various aspects of ERP processes communicate effectively regulate the pace of work cost of human resources management departments to enable them to achieve organic complexes. In addition, the use of ERP approach can also cost accounting of human resources, with the financial and accounting staff to assist internal human resources to implement cost accounting refine and improve the accounting system, improve the efficiency of ERP, accounting information to ensure that they provide more timely, true and effectiveness. Firsthand efforts to provide enterprises with cost management of human resources, to prepare the ground all the cost management, human resources, cost analysis and benefit assessment is after technological foundation [3].

Conclusion

Overall, the cost of human resource management is still not fully get fully supporting financial accounting, a combination of both results have been very limited, is still in the initial stage of development. So I hope that the future can be less in the enterprise personnel cost management awareness and the objective conditions of some constraints, more capacity and awareness open to question analysis from multiple perspectives to understand and build a modern human resource cost management system to improve and enrich the objective conditions and ways of working to strengthen the financial information supply and demand to meet the real-time enterprise to realize the cost of human resources management concept detailed accounting, financial accounting auxiliary propulsion priority mode, and finally reach a comprehensive cost management development purposes.

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