Research on Strategies to Optimise the Quality of Production-Oriented Corporate Accounting Information

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Abstract: High-quality financial accounting information helps to promote the healthy and relatively stable development of production-oriented enterprises. How to further enhance the quality of financial accounting-related information for production-oriented enterprises can not only be valuable and relevant information for production-oriented enterprises, but also promote the economic and social benefits of production-oriented enterprises and improve the quality. General integrated financial accountants are able to further enhance. In the initial stage, how to cope with the lack of relevant information on financial accounting for production-oriented enterprises? The financial accounting information supervision and implementation system is not perfect, and the financial accounting information sharing mechanism is not perfect. To achieve such results, the quality of financial accounting-related information of production-based enterprises should be further enhanced to promote the long-term sustainable development of production-based enterprises. To what extent should production-oriented enterprises further improve the refinement of financial accounting information to enrich and expand the depth and breadth of financial accounting information, improve the reporting mechanism of financial accounting information, and optimise the common control mechanism of financial accounting information and financial accounting have related information.

Keywords: Accounting Information Quality, Enterprises, Information Quality, Optimization Strategies.

1. Introduction

In one way or another, this is crucial for the development of the business management of a production enterprise. If the financial accounting-related information is not well targeted, it will not only cause fatal errors in the decision-making process of business management, but will also cause greater and serious damage and negative impact on the shop's reputation of the production company's trade funds deterioration reserves. But how can the quality of financial accounting information of productive enterprises be further improved? From a certain point of view, this has considerable social significance for the promotion of reform and innovation and development of productive enterprises. Generally speaking, the information that is relevant to the financial accounting of production companies involves the most important and specific elements, such as the business situation of the company, its financial position and cash flows. The specifics of business accounting are presented in specific forms such as product specifications. With reference to the specific requirements of our national laws and regulations on relevant information, how to measure the quality of financial accounting related information of production enterprises can be measured in eight aspects: relevance, data accuracy, stability and reliability. However, production-based enterprises should refer to the combination of relevance, data accuracy, stability and reliability and other important principles to improve the internal audit work, implementation and enforcement, for major strategic decisions and implementation to be safe and secure. Healthy development of production-oriented enterprises.


2.1. The problem of discrepancy between accounts and statements

In corporate financial management in today's production companies, specific aspects of work are present in the financial accounting statements. Such specific work elements will also be carried out in the way that specific financial accounting statements are used. Whether relevant information and data can be released to the competitive market environment in a timely manner, so that the balance sheet of the company's financial management undermines the greater interests of the production company, how to solve this account inconsistency is reflected in the above aspects: First, to determine the stability and security of equity and equity financing for this enterprise, operators outside the production-oriented enterprises generally take the use of interest-raising methods. Alternatively, to further enhance the company's performance, the corresponding financial accounting statements are drawn up; better still, of course, in order to be able to reduce the amount of personal income tax paid, most production companies often resort to reducing profits in their financial accounting statements, misrepresenting how many shipments and various expenses in order to obtain greater benefits from better performance; finally, some production companies, in order to be able to better achieve equity financing, listing and housing mortgage purposes, they will join real estate intermediaries, provide false information for audits by accounting firms, falsify internal control audit statements and swing for the fences. In addition, there are some production companies that are able to reduce their corporate income tax and gain greater benefits and reasonable
tax savings.

2.2. The problem of discrepancies between the accounts and the reality

In the specific process of carrying out the external financial management of a production company, the main responsibility of the work is to record the specifics of such accounting treatment of the production company and to record the specifics for verification. The same information is the most common information related to the financial management of the company and how to solve the problem is that the calculation and accounting treatment of the accounting activities of the company are not identical. And how to solve this problem is the most important solution: firstly, to ensure that the accounting treatment cannot be resolved in a timely manner. If production companies do not process accounts receivable as quickly as possible when accounting for the financial management of the company, then dead external accounts will naturally close for a long time, which creates the problem of how to solve it. The problem of inaccurate data on the specifics of the company's assets; of course, it is best to apportion more accurately and specifically the various costs of those legal interests and non-current assets directly, which will cause subsequent errors in the calculation of corporate assets, resulting in a more serious risk tax on personal gains; finally, corporate accounting should require an audit, if not enough, is very strict. In the specific enterprise accounting audit process of the financial management of production enterprises, how to solve the value-added invoices falsely, the costs are not known, the procedural methods are confusing and other problems.

2.3. Notes are not detailed enough

The information related to the appendices in the financial accounting statements of production companies, on the one hand, can supplement the relevant information in the financial accounting statements of production companies and enable a more accurate interpretation of the basics. Calculation of the company's operating position and cash flow statement. However, in the specific process of the relevant fact sheets, most of the appendices do not present specific content in accordance with the specific requirements of the Regulations Governing the Financial and Accounting Statements of Productive Directing Companies. With so many influencing factors, it is generally less easy for those who are able to draw on the balance sheet to fully clarify the current false specifics of the production company, which can result in errors occurring.

2.4. The degree of refinement of accounting information is not high

With the continuous development of computer information technology and computer network technology over time, the specific processes of multiple business operation processes in production companies may also trigger more and more diverse certain risks. In that case, it is likely that a relatively large demand for corporate finance will gradually develop, making the brakes on financial accounting activities more complex and the specific processes over a long period of time more likely to conflict with a wider range of factors. The internal audit factor that hinders the work. However, in the face of the new situation, the specific process of business management has put forward more stringent requirements for the degree of refinement of financial accounting-related information. It is only at the initial stage that the degree of refinement of financial accounting information in many production enterprises, especially in many small and medium-sized enterprises, is relatively low. The specific situation depends on: firstly, the low degree of refinement of cost matching in production enterprises; secondly, the low degree of refinement of comprehensive budget management in production enterprises; and thirdly, the specific process of business management to address the issue of more refined cost matching, which is also a very common problem. On the other hand, the most important reason is the effect of the traditional financial accounting thinking concept, the specific process of financial accounting work always possesses a greater subjective judgment; matching links are not sorted out and have a relatively large generality. These generally hinder the quality of financial accounting related information and thus the quality of business management[1].

3. Optimization Strategies for The Quality of Accounting Information of Enterprises

3.1. Improve the refinement of accounting information

In order to achieve a healthy and stable development of production enterprises, to what extent should production enterprises further improve the degree of refinement of information related to financial accounting. First of all, production enterprises should further emphasise the refinement of financial accounting work. First, to open up the whole process of enterprise operation and management, with the help of more refined economic development activities and online banking activities, to ensure that the financial accounting work is more refined; second, to further sort out the specific process basics of enterprise operation and management, to develop the most critical indicators of each relevant information, and to adjust and improve and decompose them, in order to reflect more refined accounting. Third, to establish and improve financial accounting. Secret monitoring mechanism to ensure that the financial accounting work is more refined, resolute implementation and implementation of corrective measures. Of course, production companies would do well to refine their management from the perspective of accounting. In particular, there should be a need for refined management of required expenses and product costs, so that future production-oriented enterprises can better develop required expenses and cost control capabilities and propose improvement measures[2].

3.2. Enrich and expand the breadth and depth of accounting information

From the perspective of traditional financial accounting work, the information that financial accounting has something to relate to almost exactly matches the operating conditions of the company and the company's business situation, which helps to reproduce the decision-making process of production-oriented enterprises. Over time, the development of the competitive market environment has changed and the financial accounting of production companies has become increasingly complex. It is clearly unsatisfactory for production companies if they have always adopted the use of traditional ways of working in financial accounting. Decision-making processes are developed and meet specific
development requirements. However, production-based enterprises should improve and optimise traditional financial accounting working methods, improve internal audit work with the help of enriching and expanding the depth and breadth of financial accounting-related information. First of all, it should be clear that the profound connotation of financial accounting-related information in production enterprises cannot be limited to the scope of financial management from the perspective of the depth and breadth of financial accounting-related information in production enterprises, but should be extended to online banking or the business of production-oriented enterprises. In the whole process of enterprise management, if the financial management of production-oriented enterprises is promoted, it is able to change to two directions of enterprise financial management. Guided by the core values of enterprise financial management, financial accounting-related information for production enterprises should cover operations, information management, basic functions, online banking, enterprise accounting, etc., not just information that is digitally and intellectually relevant, if it also involves a large amount of information that is not digitally and intellectually relevant. With the rapid development of emerging technologies such as artificial intelligence over time, production enterprises should further explore financial accounting-related information, explore the shallow laws of related information and the relationship between the three, so as to guide incorrectly every decision-production enterprise production process and online banking information management, reflecting the scientific nature and authenticity of financial accounting-related information. Of course, this is the best[3]. From the perspective of the depth of financial accounting-related information of production enterprises, production enterprises should take the collection and collation of information as the basic knowledge, make a comprehensive analysis of the profound connotation of related information, and use new and efficient computer information technology to discover the laws and levels of financial accounting-related information. It is only production companies that have to calculate the specifics in relation to their own realities and business management. They should need to continuously learn and be able to introduce advanced computer information technology in time to continuously enhance the specific analysis of the relevant information and data processing capabilities. The physical characteristics of the hierarchical laws and profound connotations of information provide a more reliable basis for the management decision-making process of enterprises, thus contributing to the improvement of the level of enterprise management[4]. At present, in the process of digital technology comparison and information technology comparison highway development, the digital system reform carried out by production enterprises has now become the trend of its future development, in order to better ensure the financial management of enterprises. Regardless of the quality of information, digital technology should be fully utilised to gradually reduce the overall workload of enterprise financial management and better reflect the level of digital development of production enterprises. Under the full advocacy of government functions, it should also actively seek the guidance of the management of government departments to build an increasingly perfect database data data interaction recovery system and the external interaction operation control mechanism of production enterprises. The enterprise financial management information management system should be effectively connected with the recovery system of the external management departments of the production enterprises, to further clarify the flow of funds required by the management departments and the flow of bank funds. The work of production enterprises. In specific cases, under the contrast of digital technology, if the different jobs are guaranteed, the enterprise accounting information and data from the management departments can be captured in a timely manner[5]. In the specific process of in-depth analysis of information related to enterprise financial management, the use of a variety of methods should be adopted to the use of large user behaviour analysis technology and the use of large user behaviour analysis to compare and control the information hidden in the information related to the enterprise financial management more accurate and detailed. Quality hidden how, the specific circumstances of the enterprise financial management related information error to conduct a full range of enquiries and control, the construction of digital enterprise accounting information management system, supported by digital technology, the subsequent collection of enterprise financial management information, processing, finishing and other work will also bring great convenience and speed.

3.3. Improve the monitoring mechanism of accounting information

From a certain point of view, for most production-oriented enterprises, improving the reporting mechanism with financial accounting has a related relationship can start from twelve aspects: First, production-oriented enterprises should improve the management system that has a related relationship. In general, often based on the basic knowledge of how contemporary science analyses the internal and external environment, production enterprises must build an operational external environment in conjunction with their actual situation, the specifics of business management calculations and the physical characteristics of online banking. Enterprise financial management information management each post system, clear financial accounting technical post administrator's main post responsibilities and authority, develop corresponding financial accounting post evaluation standards and participate in the evaluation of specific methods; In addition, production enterprises should further clarify the production enterprises if a large company senior management and financial accounting department of the main responsible person administrator authority, from the overall control of financial accounting work that its hindrance to running procedures is not very good. In addition, manufacturing enterprises should also develop more stringent financial accounting management methods, to improve the internal audit work to be safe and secure, and thus for the business management of various business activities to be a valuable reference. Better still, manufacturing companies should focus on rebuilding and implementing accountability mechanisms for information related to financial accounting. As can be seen, the financial accounting related information accountability mechanism not only focuses on the generation of financial accounting related information, such as the collection, classification, specific analysis, common specific processes, etc., but also focuses on the supervision and implementation of financial accounting related information. The specific process itself, the application of supervision is not very effective. In addition, the reconstitution of the reporting
mechanism for financial accounting-related information should also rely on other systems and institutions and the open recruitment of top international professionals corresponding to the corresponding financial accounting administrative positions. In addition, it should be ensured that the direct application of accountability mechanisms is less effective. Only two accountability mechanisms that meet the above-mentioned prerequisites can better ensure the quality of financial accounting information, which in turn can be used in the management of production companies. Finally, production enterprises must also build an independent internal audit work system. Considering the main characteristics of our national production companies and the deficiencies of many corporate governance structures, it is clear that internal control audits alone are not sufficient to safeguard and further improve corporate management[6].

In the course of the company's development and growth, the construction of a systematic and complete production-oriented monitoring and business execution system is the key to ensuring the quality of information related to the company's financial management. From the perspective of the company's legal representative, it is key to build a systematic and complete supervision and enforcement system, to build a supervision mechanism outside the financial and accounting information management system of the production-oriented company, to check the establishment of the system and to further improve the quality of information and financial and accounting data[7]. In most cases, all production companies choose internal control software programs to meet the need to review information related to the company's financial management. How to cope with this should require the development of mandatory corporate accounting regulatory requirements and implementation standards and improved auditing. In addition, the relevant central and local laws and regulations belong to the basics, and it is more effective to build a corresponding development system in combination with the specific situation of production enterprises. In addition, the system should be constantly adjusted and improved in conjunction with the development of the social economy, so that the system is always established to serve the production-oriented enterprises. And can implement the theory of socialist enterprise accounting system with Chinese characteristics or draw on foreign advanced practical work experience and fairness theory to standardize the management system of financial and accounting information.

### 3.4. Optimize the application mechanism of accounting information

First of all, it is clear that production-oriented enterprises should informatize and scientifically construct a common control mechanism for financial and accounting information, promote mutual checks and balances between reaching management departments, and clarify the main responsibilities of the competent departments and technical personnel of each department positions, and the authority of the administrator. From a certain point of view, for the company's administrators, they hold all the final decision-making power in the specific management process of the company and are able to dominate and control the production company within the company. If good managers overstep the boundaries of the relevant laws for their own best interests, this is likely to seriously undermine the acquisition of the rights and interests of small and medium-sized shareholders. In such a context, the managers of a company are able to falsify or falsify information in all aspects that are relevant to financial accounting. However, production companies should continue to enhance the role of the all-round monitoring mechanism for financial and accounting information, strictly control the administrative authority of the company's managers and protect the legitimate rights of the company's shareholders.

Of course, it would be better if production enterprises continuously enhanced their financial supervision and accounting ethics work, and focused on the construction of financial accounting information. In the specific process of business management, with the help of perfecting the enterprise accounting system, rationalising the main job responsibilities and authority of the administrator of financial accounting work; the construction of the performance management system of production-oriented enterprises is constantly enhanced, and the departments are assessed in a timely manner. Reference combined with the specific lean management calculations of each functional department to find out the problems that may exist in the specific business management process of the company; with the help of performance evaluation indicators, we can better combine the highest interests of the company's employees with the company's objectives and the business management objectives of the production enterprise, and reduce the business management costs of the production-based enterprise[8]. In addition, deepening the work on performance evaluation indicators also helps to optimise internal audit work.

Finally, production companies must coordinate more effectively between the various departments in relation to each other. First, fully recognise the need to further improve the quality of financial accounting-related information, and require enterprise managers to take the initiative to study all aspects of financial accounting-related laws and regulations and specific policies and regulations, so that they understand the profound connotations of the current financial accounting work of production mode enterprises and the subtleties of financial accounting-related laws and regulations, and apply these relevant laws and regulations to continuously improve the company's understanding of financial accounting work of the legal concept; further enhance the process of the overall understanding of the role of financial accounting-related information, to ensure that the company's excellent management and staff in the main based on financial accounting-related laws and regulations to carry out work at the same time, to be able to consciously regulate their own behavior; third, the financial accounting staff of manufacturing enterprises, in general, should also need to further clarify the role of each technical position in the perfect internal audit work. In most cases, with false, objective facts and financial accounting have been associated with the information is considered to be the main basis for financial accounting work in production-oriented enterprises, thus creating a benign enterprise financial management, will promote the long-term sustainable development of production.

### 4. Conclusion

The quality of information related to financial accounting is fundamental knowledge to ensure that the business management decision-making process is not very effective and sustainable in the long-term future. Improving internal auditing cannot be delayed. However, production enterprises
should focus on the updating of computer knowledge involved in financial accounting work, the release of relevant data, laws and regulations and specific policy operating instructions, and focus on the financial and accounting management work of production enterprises. With process and file management system of thinking innovation as the basic knowledge, to further enhance the financial managers' understanding of internal audit work, to ensure that the financial managers of production enterprises fully understand the need to improve internal audit work. Of course not, considering the large inconsistency between production enterprises, the specific situation of each production enterprise's business management accounting is not the same, production enterprises should combine their actual working conditions to build unsound enterprise financial system. Management of the work system, with the help of further enhance the degree of refinement of financial and accounting information, expand the depth and breadth of financial and accounting information work, build a systematic and complete financial and accounting information accountability mechanism, and improve the financial and accounting information work. Take active measures such as information co-control mechanism to effectively implement the objectives of the action to improve the quality of financial and accounting information, avoid the problem of distortion of financial and accounting information, and ensure that financial and accounting information is scientific, stable and accurate. Reliability and scientificity lay a solid foundation for the relatively stable and healthy development of our national production-based enterprises in the new era.

References


