

# ***Research on Accounting Environment and Accounting Innovation in the New Economic Situation***

**Peng Wang**

*School of Economics and Management, Dalian University, No.10, Xuefu Avenue, Economic & Technical Development Zone, Dalian, Liaoning, The People's Republic of China (PRC)*

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**Abstract:** In recent years, China's economy has entered a period of stable development, and the financial system reform has continued to deepen. Accounting departments should change their accounting management functions, learn advanced accounting management concepts, reduce the cost of accounting, analyze China's accounting environment, and enter scientific and effective accounting Management mode provides strong support for the development of enterprises. This paper analyzes the characteristics of the economic environment in the new era, puts forward the necessity of accounting innovation, expounds the changes in the current accounting environment, and puts forward feasible opinions and suggestions for accounting innovation, so as to optimize the accounting environment and promote accounting innovation.

## **1. Introduction**

China is advancing side-supply reform and financial system reform, strengthening reform efforts, and pursuing high-quality services. The changes in the accounting environment have promoted the development of accounting theory and the adjustment of accounting models. The development of accounting departments needs strong theoretical support. At the same time, it continuously innovates accounting management models to provide effective support for the development of enterprises and also provide data for advanced management concepts. Support and improve the management mechanism of tax invoices, help enterprises to establish a good operating environment, promote sustainable development of enterprises, persist in implementing the development concept, and persist in learning new accounting knowledge. Accountants should actively learn new accounting methods and management methods. In order to improve the utilization rate of data, and thus better promote the modern management of enterprises, it also lays the foundation for the improvement of the accounting environment and the innovation and development of accounting [1].

## **2. The Necessity of Accounting Innovation in the New Economic Environment**

When making decisions, companies need to make judgments based on financial information. Accounting innovation is conducive to the preparation and improvement of financial information reports, and helps companies predict financial risks. It also integrates and analyzes limited resources

to improve resource utilization and reduce enterprises. Economic pressure and make reasonable operating decisions; enterprises should implement comprehensive budget management, strictly control corporate expenditures, clarify business goals, and actively expand the market, and broaden channels for corporate financing. Finding the reasons and strictly controlling the cost and innovation of accounting innovation can also optimize the incentive mechanism of the enterprise, improve the work enthusiasm of the employees, improve the staff assessment standards, and thus better adapt to changes in the accounting environment under the new economic environment. Comprehensive budget management is an important part of management accounting, but it is also an important part of financial accounting. The integration of the two can promote the improvement of the quality of corporate accounting governance, support each other, promote each other, and help the development of enterprises. Supporting the achievement of business economic goals. Handle accounting work flexibly, and the information provided to the management of the enterprise should be more accurate, and the diversity of accounting information can also enable data sharing, but it is precisely because of the flexibility and variability of accounting, strict financial accounting rules, and new economic conditions. The accounting work urgently needs innovation [2].

### **3. Changes in the Accounting Environment in the New Economic Environment**

#### **3.1. High Quality of Financial Statements**

High-quality financial statements are the basis of corporate financial development. Changes in the accounting environment also require companies to improve the quality of their accounting statements. Not only must they reflect basic financial expenditures, they must also make a comprehensive and detailed analysis of the company's operating conditions. The statements are explained and explained so as to better promote the new development of the enterprise. The new financial statements need to reflect the company's core competitiveness, operating efficiency and market allocation. Accounting should focus on the company's development when making financial statements. The environment helps the company analyze specific problems and give relevant opinions and suggestions in combination with the financial statements, thereby enhancing the role of the financial statements [3].

#### **3.2. Financial Management Model Innovation**

In the new period, the changes in the accounting environment are also reflected in the innovation of financial management models. There are many Chinese enterprises. If they want to survive the fierce market competition, they need to innovate financial management models and shorten the financial statistics cycle. In the past, there were annual reports and monthly reports that reflected the operating status and financial status of the enterprise, and the salary settlement and tax payment were truly presented. Whether it is financial expenditures or financial income, it should not be rigorously expressed. Enterprise accountants should make specific plans based on financial data to reflect the effectiveness of the data. When cooperating with other platforms, you should formulate short-to-medium-term settlement plans and recover funds in a timely manner, so that enterprises can maintain good operations and improve the operation of funds. The shortening of the financial statistics cycle is conducive to the innovation of financial management models and the continuous optimization of the accounting environment [4].

### **3.3. Settlement Management Tradition**

The change of China's business form makes enterprises pay more attention to improving their core competitiveness, and the maintenance of competitiveness also lies in accounting and supervision. The cost of financial management has increased year by year. The traditional settlement model is no longer suitable for the development of enterprises. Although financial personnel strictly audit financial expenditures, excessively strict audits are not only detrimental to the long-term development of the enterprise, and sometimes even have an impact on the development of the enterprise. Negative impact; when cooperating with other enterprises, the financial staff of both sides only stayed on the review of the project, and ignored the check of capital exchanges, resulting in low management efficiency, and the new business model covered a wider scope. The settlement method can reduce the cost of financial management, improve the traditional settlement management method, and increase the accuracy of accounting calculations.

## **4. Innovation in the Field of Accounting in the New Era**

### **4.1. Strengthen Financial Data Analysis**

Enterprises should have a clear plan for their own development, strengthen the analysis of financial data, actively accept advanced accounting concepts as an important means of corporate accounting management, use advanced accounting concepts to arm the mind, and provide theoretical support for the production of financial statements; The accounting department should increase the function of management accounting, strengthen the analysis of financial data from the perspective of the company's operation and management, and strictly discuss the problems that arise in data accounting. Management accounting can analyze the company's operating status and financial data and extract The value part, use this part of data as a reference when formulating the budget, so as to improve the rationality of the budget, management accounting is of great significance for the modernization of the enterprise, pay attention to the ability of the enterprise accountant to analyze financial data, and reflect the results on the financial statements And make a clear plan for the long-term development of the company, the management makes decisions based on the data provided by the accountant, learns the advanced management concepts and business concepts of other companies, reduces potential dangers, and also provides a reference for the transformation of the company.

### **4.2. Improve Accounting Management Methods**

Competition between enterprises is becoming increasingly fierce, and many enterprises regard the innovation of accounting management mode as the key to enterprise development. The financial data provided by the accounting department is an important reference for corporate decision-making. Therefore, the accounting department should build an efficient information data system and enter the accounting data into a professional information system to form a professional database. The department's equipment is connected, and daily financial data is timely sorted and integrated, and entered into a professional financial database to improve the effectiveness of financial information. It provides specific permissions for accountants so that they can be accessed in time when needed. The system queries the required information and reflects this information on the financial statements in a timely manner. The financial data generated by the grass-roots departments is difficult to statistic. Therefore, the information transmission channels between the grass-roots departments and the accounting department should be optimized to reduce accounting information. Statistical cycle, improve the speed of information transmission, abide by the rules of bill

accounting, and use the collected financial data as an important basis for evaluating financial reporting and bill settlement. At the same time, if conditions permit, you can also enter past data into a professional Database for future decision. The reference formulation, also reduces the probability of data tampering, so that funds can be reasonably use.

## 5. Conclusions

To sum up, if an enterprise wants to have a place in the fierce market competition, the accounting department should clarify its own responsibilities, establish a financial data system, improve the efficiency of data use, shorten the cycle of financial statistics, continuously optimize financial reporting, and establish integrity Accounts to reduce the cost of settlement management. With the development of the economy, the accounting environment is also changing, improving the level of management accounting, analyzing the problems existing in the accounting department, proposing feasible measures for the current status of management accounting, in-depth research on the current development status of enterprises, and using professional information and data to Help enterprises make decisions, reduce potential risks, conduct regular assessments of accounting personnel, and improve their professional quality, so as to promote enterprises to accept new accounting concepts, apply new accounting methods in accounting calculations, and accountants continuously learn new accounting knowledge. Contribute to the company's long-term development.

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