

Research on financial management issues of rural tourism in Ganzi Prefecture enterprises under the background of rural revitalization

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Abstract: Rural revitalization is an important strategy for my country's current economic and social development, and rural tourism, as an important part of the rural revitalization strategy, is of great significance in promoting rural economic growth and improving farmers' income. However, in the process of rural tourism development, financial management issues have always been a key factor restricting the sustainable development of enterprises. This study takes Ganzi Prefecture as an example. Through in-depth research and analysis of the rural tourism financial management issues of Ganzi Prefecture enterprises, this study aims to provide theoretical guidance and practical reference for rural tourism financial management. This study first provides an overview of the current development status of rural tourism in Ganzi Prefecture, focuses on analyzing the richness of rural tourism resources and the changing trends of market demand, and points out the opportunities and challenges faced by rural tourism in Ganzi Prefecture. Then, this study conducted an in-depth discussion on the financial management issues of rural tourism in Ganzi Prefecture enterprises. This includes analysis of issues in financial management systems and mechanisms, financial budgeting and internal control, financial reporting and analysis, and fund raising and use management. On the basis of problem analysis, this study proposes corresponding solution strategies. Specifically, it is recommended to establish and improve financial management systems and mechanisms, strengthen financial budgeting and internal control, improve financial reporting and analysis capabilities, and improve fund raising and use management. These solution strategies aim to improve the financial management level of rural tourism enterprises in Ganzi Prefecture and enhance the financial sustainable development capabilities of enterprises. Finally, this study summarizes the main conclusions of the study and provides an outlook for future research. It is hoped that this study will provide certain theoretical and practical guidance for the research on rural tourism financial management issues of enterprises in Ganzi Prefecture under the background of rural revitalization, and contribute to promoting the development of rural tourism and the prosperity of the rural economy.

Keywords: Ganzi Prefecture, corporate rural tourism, financial management

1. Introduction

The rural revitalization strategy is an important direction for my country's current economic and social development, aiming to achieve the goal of comprehensive revitalization of rural areas and comprehensively building a modern socialist country. In the process of rural revitalization, rural tourism, as an important industrial form and development path, is widely recognized as one of the important means to promote rural economic growth and improve farmers' quality of life[1]. As an important agricultural area and tourist destination in Sichuan Province, Ganzi Prefecture is rich in natural and human resources, and rural tourism has huge development potential in the region. However, rural tourism faces many financial management problems in the process of achieving sustainable development. Financial management is an important support for the operation and development of enterprises. For rural tourism enterprises, reasonable financial management is crucial to ensuring stable operations, improving efficiency, and achieving sustainable development. However, due to the particularity and complexity of rural tourism, Ganzi Prefecture enterprises face a series of challenges and problems in financial management, such as imperfect financial management systems, imperfect financial budgets and internal controls, limited financial reporting and analysis methods, and limited funds. Irregular financing and use management, etc.

Therefore, this paper aims to conduct an in-depth study of the financial management issues of rural tourism in Ganzi Prefecture enterprises under the background of rural revitalization. By analyzing the

current status of rural tourism development and financial management practices in Ganzi Prefecture, it explores existing problems and proposes corresponding solution strategies to promote Sustainable development of rural tourism industry in Ganzi Prefecture. Through in-depth research on the financial management issues of rural tourism in the region, we will provide theoretical guidance and practical reference for relevant enterprises and government departments, further promote the development of the rural tourism industry in Ganzi Prefecture, and contribute to the implementation of the rural revitalization strategy.

This paper will use research methods such as literature research and expert interviews to explore the characteristics and solutions to the financial management problems of rural tourism in Ganzi Prefecture enterprises through comprehensive analysis and comparative research. At the same time, this paper will also combine relevant domestic and foreign research results and draw on advanced theory and practical experience to provide feasible suggestions and policy suggestions for improving the financial management level of rural tourism in Ganzi Prefecture.

Through the development of this study, it is expected to provide useful theoretical and practical reference for solving the financial management problems of rural tourism in Ganzi Prefecture, provide strong support for the implementation of the rural revitalization strategy, promote the sustainable development of the rural tourism industry in Ganzi Prefecture, and realize the rural economy prosperity and improvement of farmers' lives.

2. Analysis of the current situation of corporate rural tourism development in Ganzi Prefecture

2.1. Overview of rural tourism resources in Ganzi Prefecture

Ganzi Prefecture is located in the western part of Sichuan Province, China. It is an area rich in natural and human resources, providing a solid foundation for the development of rural tourism^[2]. First of all, Ganzi Prefecture has magnificent natural landscapes, including the Dadu River Gorge, the Western Sichuan Plateau, the snow-capped mountains in areas, etc., with unique landforms and ecological environment. These natural landscapes provide visitors with a variety of outdoor adventure and sightseeing experiences. Secondly, Ganzi Prefecture also has a long history, culture and ethnic customs, such as Kamba culture, Buddhist culture, etc., which attracts a large number of cultural tourists. In addition, Ganzi Prefecture is also famous for its farming culture and specialty agricultural products, providing rich resource support for rural tourism.

2.2. Current status of corporate rural tourism development in Ganzi Prefecture

Corporate rural tourism in Ganzi Prefecture has made significant progress and achievements in recent years. First of all, rural tourism products are rich and diverse, including homestays, farmhouses, farm tours, etc., which can meet the needs of different tourists. These rural tourism products have attracted the attention and love of many tourists with their unique regional characteristics and cultural connotations. Secondly, Ganzi Prefecture has invested a lot of resources in the construction of tourism infrastructure, such as the gradual improvement of road transportation, catering and accommodation facilities, etc., which has greatly improved the tourist experience of tourists. In addition, the government has also increased its support for rural tourism^[3], actively promoting the development of enterprises through policy support and financial investment. These measures have created a good environment and conditions for the development of rural tourism in Ganzi Prefecture.

2.3. Challenges faced by corporate rural tourism in Ganzi Prefecture

Although Ganzi Prefecture's corporate rural tourism has achieved certain development, it still faces some challenges and problems. First, the development and utilization of rural tourism resources is uneven. The distribution of rural tourism resources in Ganzi Prefecture is relatively scattered, the degree of resource development and utilization in some areas is not high, and the quality and diversity of tourism products need to be improved^[4]. In addition, some rural tourism resources are facing the problems of over-exploitation and environmental damage, and ecological protection and sustainable utilization need to be strengthened^[5]. Secondly, the level of rural tourism services needs to be improved. There is still a certain gap in rural tourism service facilities and service quality in Ganzi Prefecture, and some enterprises urgently need to improve their service attitude, professional capabilities and management level. In addition, farmers' awareness and ability to engage in rural tourism management

also need to be further cultivated to improve the overall service level. Thirdly, market competition is becoming increasingly fierce. With the rapid development of rural tourism, Ganzi Prefecture is facing competitive pressure from other regions. Some areas have attracted a large number of tourists through rich tourism products and refined management, creating a certain amount of competition for enterprises in Ganzi Prefecture. Therefore, enterprises in Ganzi Prefecture need to strengthen market research and product innovation to improve their competitiveness. Finally, financial management issues need to be resolved urgently. There are some problems in financial management of corporate rural tourism in Ganzi Prefecture, such as imperfect financial management system, imperfect financial budget and internal control, limited financial reporting and analysis methods, and irregular fund raising and use management. These problems have brought difficulties to the development and sustainable operation of enterprises, and it is necessary to strengthen financial management capabilities and system construction. To sum up, Ganzi Prefecture's corporate rural tourism has made certain achievements in the development process, but it still faces many challenges. Corresponding measures and strategies need to be adopted in terms of resource development and utilization, service level improvement, market competition and financial management. Through scientific planning and management, Ganzi Prefecture enterprise rural tourism is expected to achieve sustainable development and make positive contributions to the implementation of the rural revitalization strategy.

3. Analysis of financial management issues of rural tourism in Ganzi Prefecture enterprises

3.1. Inadequate financial management system

There are imperfections in the financial management system of corporate rural tourism in Ganzi Prefecture^[6]. First of all, some companies have deficiencies or confusion in the financial management organizational structure, and lack clear job responsibilities and division of labor, resulting in poor financial management workflow and unclear responsibilities. Secondly, the financial management system and rules are imperfect, and there is a lack of scientific and standardized financial management systems, which leaves enterprises with large loopholes and risks in financial accounting, auditing, budgeting, etc. The key to solving this problem is to establish a sound financial management system. First of all, enterprises should clarify the responsibilities and authorities of the financial management department, clarify the job responsibilities and work processes of financial management personnel, and ensure the efficient operation of financial management work. Secondly, establish a complete financial management system and rules and regulations, including financial accounting, budget management, internal control and other aspects of the system, to ensure that the company's financial management work is scientific, standardized and transparent.

3.2. Inadequate financial budgeting and internal controls

There are imperfections in the financial budget and internal control of rural tourism in Ganzi Prefecture. First of all, some enterprises have major deficiencies in financial budgeting and lack a scientific and reasonable financial budgeting process, resulting in inaccurate and incomplete budget preparation and the inability to provide targeted guidance and control over the economic operations of enterprises. Secondly, the internal control mechanism is not perfect, and enterprises lack the necessary approval, supervision and inspection mechanisms in the financial management process, which can easily lead to the abuse and misappropriation of funds and other problems.

The key to solving this problem is to strengthen financial budgeting and internal control construction. First of all, enterprises should strengthen the scientificity and accuracy of financial budgets, establish a complete financial budget system, ensure the rigor and comprehensiveness of the budget preparation process, and provide accurate decision-making basis for corporate economic operations. Secondly, enterprises should establish a sound internal control mechanism, including systems for approval processes, fund supervision and inspection, to ensure the standardization and effectiveness of financial management.

3.3. Limited financial reporting and analysis tools

There are limited problems in financial reporting and analysis of corporate rural tourism in Ganzi Prefecture. First of all, the preparation of financial reports of some companies is not standardized, information disclosure is not timely, and accurate and complete financial information cannot be provided, which affects the accurate assessment of the company's economic status and operating

performance. Secondly, enterprises are deficient in financial analysis methods and methods. They lack scientific and systematic financial analysis methods and are unable to conduct in-depth analysis and judgment of enterprise operations. The key to solving this problem is to strengthen financial reporting and analysis capabilities. First of all, enterprises should standardize the financial report preparation process to ensure the accuracy, completeness and timeliness of financial reports, and provide reliable financial information to internal and external stakeholders of the enterprise. Secondly, enterprises should improve their financial analysis capabilities, introduce scientific and advanced financial analysis methods and tools, strengthen the analysis and interpretation of financial indicators, and provide scientific basis for corporate decision-making.

3.4. Irregular fund raising and use management

There are irregularities in the financing and use management of corporate rural tourism in Ganzi Prefecture. First of all, some enterprises lack diversified channels and strategies in raising funds and rely too much on traditional financing methods, which limits the sources of funds for enterprise development. Secondly, the management of fund use is not standardized and there is a lack of effective budget control and supervision mechanisms, which can easily lead to the waste and abuse of funds and affect the economic benefits and sustainable development of enterprises.

The key to solving this problem is to improve the financing and use management mechanisms. First of all, enterprises should actively expand financing channels, including cooperation with financial institutions, introducing social capital, etc., to improve the diversity and flexibility of financing. Secondly, enterprises should establish a sound fund use management system, strengthen budget control and supervision of funds, and ensure the rational use of funds and maximize benefits.

4. Strategies for solving financial management problems of rural tourism in Ganzi Prefecture enterprises

To solve these ecological problems, a series of measures need to be taken. First of all, strengthen the implementation of environmental protection laws and regulations to ensure that tourism activities meet the requirements of environmental protection. Second, strengthen ecological environment monitoring and assessment, timely detection and treatment of ecological damage. In addition, ecological education for tourists and local residents should be strengthened to raise their awareness of ecological protection and guide them to adopt environmental protection behaviors. At the same time, the government and tourism practitioners should pay attention to the concept of sustainable development, promote the development of the tourism industry to be eco-friendly, and encourage ecotourism and sustainable agricultural activities. In a word, there are ecological problems in the development of rural tourism in Ganzi prefecture, including ecological environment destruction, overexploitation of natural resources and insufficient awareness of ecological protection. These problems pose potential threats to local ecosystems and sustainable development. In order to solve these problems, it is necessary to strengthen the implementation of laws and regulations, strengthen monitoring and evaluation, improve the public's awareness of ecological protection, and promote the application of the concept of sustainable development in the development of rural tourism. This can ensure the healthy development of rural tourism in Ganzi Prefecture and protect the local ecological environment and natural resources. In promoting the development of rural tourism, the government can adopt a series of strategies to achieve sustainable development, promote economic growth and protect the ecological environment. Here are a few key strategies: First, establish a policy and planning framework. The government can formulate relevant policies and plans to clarify the goals, directions and principles of rural tourism development. This includes formulating fiscal and tax policies, land use policies and ecological protection policies to support the development of rural tourism. The government should also work with relevant stakeholders to develop an action plan for sustainable development. Second, improve infrastructure construction. The government should increase the investment in rural tourism infrastructure, including the construction of transportation, communication, water supply, electricity and other facilities. This will improve the accessibility and convenience of tourist destinations, attract more tourists to the countryside and boost economic development. Third, improve the quality of rural tourism services. The government can improve the service awareness and professionalism of practitioners through training and education programs. In addition, establish and promote tourism service standards and certification systems to ensure that tourists can obtain high-quality service experience. Fourth, promote the integration of rural tourism with agriculture, handicrafts and other industries. The government can encourage farmers and artisans to participate in

rural tourism, and develop related industries such as farming, handicrafts making, and agricultural product sales. This will raise the income level of farmers and promote the diversified development of rural economy. Fifth, strengthen publicity and promotion. The government can promote the characteristics and charm of rural tourism through various channels and media to attract more tourists' attention and participation. At the same time, the government can also organize rural tourism festivals, cultural activities and other promotional activities to enhance the visibility and influence of local tourism. To sum up, the government can achieve its goal by establishing policy and planning framework, improving infrastructure, improving service quality, promoting industrial integration, and strengthening publicity and promotion. These strategies will help promote sustainable development of rural tourism and drive economic growth, while protecting and preserving rural areas.

5. Conclusions

During the research process, there were also some shortcomings. This study focused on financial management, and did not conduct an in-depth discussion on the impact and role of other related fields, such as marketing, human resource management, etc. Further research can combine financial management with other management areas to form a more comprehensive management system and improve the overall management level of corporate rural tourism. Looking to the future, we can further study and explore specific cases of corporate rural tourism financial management in Ganzi Prefecture, conduct in-depth analysis of the root causes of the problem and the effectiveness of the solutions, and verify and improve based on the actual situation. In addition, we can conduct research on corporate rural tourism financial management issues in other regions to form a more comprehensive and targeted theoretical framework and practical experience, and contribute to promoting the sustainable development of corporate rural tourism.

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