

The exploration of economic management goal and realization path under the new situation

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Abstract: In order to cope with the new economic situation so that the economic management of the unit can play a good role with The Times, this paper analyzes the status quo of unit economic management under the new economic situation, expounds the influence of the new economic situation on unit economic management and the existing management problems. The objective of unit economic management is sorted out, and the objective requirements are put forward from four angles of financing, investment, cost and distribution management. The main purpose of this paper is to optimize the unit economic management, put forward new ideas according to the new situation, formulate specific solutions to solve the problems existing in the unit financial management, and clarify the path to achieve the unit economic management objectives. In this way, we could improve the financial management method and ensure the steady development of the unit in the new era.

Keywords: economic management goal, the new situation

1. Analysis of the status quo of unit economic management under the new situation

With the changes of the market, the economic development between countries has fallen into a low tide, and there is a certain crisis in economic development. At this time of economic crisis, how to ensure the good development of the economy has become the focus of development of all countries. In order to mitigate the impact of the economic crisis, the unit should formulate the most appropriate financial management measures based on previous work experience.

1.1 The impact of the new economic situation on the financial management of the unit

Firstly, unit funding was reduced. Due to the impact of the epidemic, China's economy and the development of units have undergone some changes, and the epidemic has made our units stop working for a period of time, which has caused large loss to the units. During the epidemic period, employees should be paid a normal basic salary. In addition, enterprises should maintain a normal unit expenditure, and the economic efficiency has dropped by nearly half compared with last year. According to the current economic development situation, China has made a decision to reduce the unit expenditure by about 5% of the funds, and each region reduced their cost according to the economic development status of the jurisdiction, geographical location and other conditions as well as the number of population to carry out the corresponding allocation. According to statistics, in 2019, the development of China's economy continued to decline, and the frequency of decline became faster and faster. Although in the second half of the year, the downward trend has eased, but it has not changed the overall downward trend of China's economy throughout the year. Therefore, in order to better manage work, prevent corruption of unit personnel, appropriately reduce funds, save costs, alleviate economic difficulties, and reduce the impact of economic crisis, it is imperative to carry out unit financial management.

Secondly, government affairs should be public. The openness of government affairs is the inevitability of the development of The Times, and it has become a scientific development trend in line with the development of The Times. The openness of government affairs can effectively prevent the occurrence of corruption and make use of people's supervision to achieve scientific development. The state shall formulate corresponding policies on the openness of government affairs according to the development status and trend of the economy. Units shall implement the relevant matters concerning the openness of government affairs in accordance with the corresponding policies, clarify the records of revenue and expenditure, record and organize relevant matters well, and present a complete government affairs report to facilitate the review and supervision of the people. In doing this way, we speed up economic

development to a certain extent.

Third, the budget method of the unit should be improved. With the development of the economy, there are higher requirements for the budget method of the unit. Therefore, the budget of the unit needs to be more professional, more specific, more scientifically innovated and rectified, so that the budget of the unit is more and more scientific and accurate. The detailed budget of the whole unit, from the original calculation of the unit budget to the budget between various departments, can more accurately draw budget conclusions, improve the budget structure of financial management, and scientifically allocate funds for each part. In addition, the corresponding budget is carried out in strict accordance with the operational laws and regulations required by the state to ease the pressure on the national economy and reduce the impact of the economic crisis.

Finally, in order to better resist the economic crisis, the company launched the sunshine salary program, which disclosed the salary of the employees and detailed the classification of wages, so that the work efficiency and work responsibility among employees were clearer. The implementation of the performance pay system will bring opportunities and difficulties to the unit. The opportunity is that after the implementation of the performance-based pay system, employees will work harder and effectively improve their work efficiency; The difficulty is that employees who used to adapt to the traditional way of working will have some difficulty in adapting to the new environment in the short term.

1.2 The problems existing in the unit's financial management under the new economic situation

First, the budget is unclear. The budget method of the unit is relatively simple. Since the unit generally calculates the financial budget of the entire unit, the budget amount is too large, so that it is easy to make budget errors. In addition, it is only the budget of the unit's income and expenditure, without joining the relevant other budgets, resulting in budget errors at the source, which makes the unit financial management has a big problem. The budget is to better plan the management of funds. Once there is an error in the budget, it will cause the fund error of the whole unit, and there is no way to carry out correct fund management, resulting in financial management confusion, and some corruption.

Second, asset management is not perfect. ^[1]Due to the particularity of the unit, many units pay attention to the management of working capital in financial management, the expenditure of daily office funds, and the cost of office facilities and equipment. Therefore, the management of unit fixed assets is not strict, and some units of fixed assets accounts are not in effect. Some units only have fixed assets ledger, have no detailed accounts, and no fixed assets records. Some units of fixed assets management structure is incomplete, some units only record once at the end of the year accounting, and some units of assets accounting is inconsistent. The result of such management is that the bottom number is not clear, the situation is unclear, resulting in the loss of state-owned assets and unnecessary damage.

Third, the management system is not sound. ^[2]Now, many units in the financial reimbursement system impose the "uniformity in all cases" approval system. And the management system pays attention to the deepening and strengthening of the power of the chief executive, and some even have the trend of alienation. As a result, many units attach importance to the approval opinions of "uniformity in all cases" in ordinary financial management, and neglect the implementation of the financial internal control system. Sometimes, when there is a conflict between "uniformity in all cases" and the financial internal control system, they often obey the opinions of "uniformity in all cases" and do not really implement the internal control system.

Fourth, the quality of unit financial management personnel is low. With the change of social and economic situation, the implementation of government affairs openness and financial openness, as well as the gradual promotion of sunshine salary and performance salary, the relevant regulations and systems of unit financial management are constantly updated and improved. These changes have challenged the quality of the unit's financial management personnel. It is necessary to continuously strengthen learning and improve management level.

2. Objectives of unit economic management under the new situation

2.1 Financing management objectives

Under the influence of the new normal of the market economy, the company is also undergoing earth-shaking changes, and needs more economic resources in its daily operation and management to support its non-profit goals. Therefore, under the new situation, the unit should be prepared to keep pace with

The Times and be brave to break through, and change its over-reliance on financial funds under the traditional operation mode. On the one hand, it should strive for the support of government funds. On the other hand, it should find a new way to extensively absorb social funds, and apply the strategy of "going out and bringing in" at the national level to the micro-management of the unit, promoting diversification of financing channels. For example, the unit can carry out scientific research on its own, obtain income through the industrialization of scientific research results, and actively strive for social donations and educational funds; they can also carry out financial institution financing and so on. ^[3]However, units should be aware that the purpose of funds from different sources is not the same, and the applicable conditions and the duration of use are also different. Take bank loans as an example, banks will not relax its requirements because of the public welfare of the unit, units still needs to pay interest regularly and repay the principal when it is due, so the unit must conduct an objective evaluation and research on its own situation, so as to determine the type of loan, loan amount and loan term suitable for its own, and control the financing risk within a reasonable range.

2.2 Investment management objectives

The purchase of assets and equity investment are the main forms of unit investment. Under the new normal of economy, units gradually tend to be market-oriented and socialized, and the investment and use of funds also have obvious market-oriented adjustments. The demand for foreign investment is increasing day by day, especially the investment of scientific research units is largely increasing. ^[4]In the face of the entire market environment, the unit needs to seriously study the operation law of the market economy, effectively prevent investment risks, and create a relatively safe environment for the stable growth of investment income.

2.3 Cost management objectives

In recent years, the unit has experienced a period of drastic changes in the external environment, and the internal functional structure has also undergone a transformative adjustment and integration. The scope of economic management is no longer limited to budget management and revenue and expenditure management, and cost management and performance management have quietly become an important part of the functional system of the unit. Affected by the planned economy and the constraints of the traditional management system, China's unit cost management system is still very simple, and most of the daily work lacks of cost awareness and output measurement awareness, the meaning of the cost and component elements of the understanding is relatively vague. So unit needs to strengthen management and innovation in cost accounting and cost management.

2.4 Allocation management objectives

In the income distribution, the unit should first handle the relationship between the department and the members of the department, coordinate the interests of each department and each member, meet the interests of the members to the maximum extent if possible, mobilize the enthusiasm of the department and members, and ensure the work performance of the unit. ^[5]Therefore, the unit needs to formulate the distribution plan in time, determine the way and content of performance appraisal, and ensure the fair and just distribution of interests. ^[6]

3. The optimization strategy of unit economic management under the new situation

3.1 Measures to solve existing problems in the financial management of the unit

First, the financial management consciousness of leaders need to be strengthened. The economic development of the unit mainly relies on the wise leadership of the leadership, and the financial management consciousness of the leadership is very important. Therefore, it is necessary to strengthen the financial management consciousness of the leadership, ensure the core position of the financial management work, and pay more attention to the related work of financial management. ^[7]Inquiries about matters related to financial management need to be made, formulation and suggestion of financial management system should be made by leaders in person. Leaders should also carried out daily work in strict accordance with the relevant system, so as to provide employees with a good example and promote the progress of financial management consciousness. In addition, in the unit, it is necessary to strengthen the exchange and study of financial management awareness, and specially hold relevant learning

activities. On the one hand, it can promote the communication between employees; on the other hand, it can enhance the financial management awareness of leaders and employees, and facilitate the financial department to carry out financial management.

Second, the comprehensive quality of financial management personnel needs to be improved. The financial management of the unit needs the financial management personnel with high comprehensive quality to carry out and manage, so as to ensure the scientific and practical work of the financial management of the unit. Therefore, it is necessary to reasonably allocate the positions of financial management personnel, and put capable, courageous and experienced employees in important management positions to ensure that the financial management of the unit can be smoothly carried out. In addition, all employees of the financial management department must have the corresponding professional certificates, such as: accountant qualification certificate, etc., and employees must have the relevant documents to work in the financial management department. The managers of the financial management department should do their own work well. They should not only supervise all the employees in the financial management department, but also reasonably allocate and plan the work responsibilities of the employees, and allocate the corresponding jobs according to the professional level and work experience of the employees. In addition, in order to improve the comprehensive quality of financial management personnel, it is necessary to carry out corresponding training. In the training process, they should improve the professional skills of employees, according to the financial management status of the unit for the corresponding training, so that employees better understand the financial management of the unit to make employees more skilled to work, reduce working time, and improve their work efficiency.

Third, the corresponding financial management system needs to be formulated. The financial management system of the unit is the criterion of the entire financial management work, therefore, the formulation and planning of the financial management system must meet the following two characteristics: first, it needs to meet the development trend of the unit; second, it needs to meet the current situation of market development. The financial management system formulated in this way can effectively improve the efficiency of financial management work, accelerate the development of the enterprise, and reduce the impact of the economic crisis. First of all, it is necessary to formulate the corresponding framework according to the provisions of the national financial management system, and hold a meeting to discuss it. Then, according to the development status of the unit and the content of the work, it is necessary to formulate the system content exclusive to the unit. The system content is specifically aimed at the financial management details of the unit, requiring the financial management personnel to be clear about the meaning of the details. In the daily work, the corresponding work should be carried out in strict accordance with the management system, so as to improve the management system of the unit and ensure that the unit can better carry out financial management.

Fourth, supervision of financial management must be intensified. The unit's capital expenditure and income are large, so it has caused certain difficulties to the financial management work. Because of the continuous increase of various procurement work, to a certain extent, it aggravates the difficulty of financial management work. Therefore, in order to better improve the financial management of the unit, it is necessary to increase the supervision of financial management, establish a special supervision department, and check and review the financial statements submitted by the financial department to ensure the accuracy of financial management statements.^[8] In addition, it is necessary to strengthen the contact between various departments, establish supervision between departments, relieve the pressure of supervision departments, refine the budget details of various departments, and cooperate with the work of financial management departments. In doing this, we will reduce the difficulty of financial management work, ease the work burden of supervision departments to a certain extent, and ensure the smooth progress of financial management work of the unit, mitigating the effects of the economic crisis.

Fifth, a good financial management environment needs to be created. The financial management of the unit is very important. In order to better carry out the financial management work, it is necessary to create a good financial management environment, reduce the work pressure of the financial management department, and ensure the simplification of the work content of the staff of the financial management department^[9]. First of all, we need to implement the corresponding financial management system within the unit, and require each department to carry out the corresponding work in strict accordance with the system. If there is a violation of the staff, measures like fines for light violations and measures like post reduction and bonuses withholding for heavy violations should be taken in the unit to form a good working environment. Secondly, the team building activities between various departments should be carried out from time to time to narrow the distance between various departments, so that they can trust and understand each other, and facilitate the financial management department to carry out financial

management work.

3.2 The realization path of the unit's economic management objectives

First, reasonable and scientific performance appraisal objectives need to be established. Because of the influence of its own profit-making characteristics, there is no tendency problem of owner's equity, and its main distribution task is concentrated on the coordination of internal employee income. Units need to consider the actual situation, and on this basis, establish a distribution mechanism, and make an objective and fair judgment on the completion of work objectives, work quality and work nodes of each department and unit, so as to calculate the performance of each department and each staff, and evaluate and compare them reasonably on the basis of performance appraisal. The performance appraisal of the unit should emphasize the importance of process management, and the results of the performance appraisal should be used as an important basis for rewards and punishments, so that the performance system can play a potential and promote role in the clear allocation of rights and responsibilities, the implementation of work tasks, and the supervision of work, so as to effectively optimize economic management.

Second, the scope of expenditure in advance need to be determined. Units should formulate practical rules and regulations for asset structure and property rights registration, so as to achieve perfect asset property rights management. Under the premise of following the economic management objectives of the unit, they need to ensure that asset management and fund operation can be rule-based and evidence-based. The unit should strictly distinguish between business and business activities, implement a special account system, so that each staff member is clear about his or her job responsibilities. One person is responsible for rigorous incompatible positions, and rigorous power and responsibility should be equal. Units should also comply with national laws and regulations, prepare budgets in a timely manner, clarify the requirements for the use of financial allocations and the dispatch of project funds, and nip in the bud the possibility of wasting funds, overspending and overdraft. For example, when the unit carries out project construction, it must conduct public bidding through the budget system, and only more than 3 enterprises with a certain scale and legitimate business qualification can participate in the bidding.

Third, the unit financial management system needs to be improved. In terms of the source of funds, the funds of the unit must have financial funds as well as creditors and social donations. At the same time, the unit should implement a special management policy for the use function, management and daily maintenance of fixed assets, improve the fixed assets accounting treatment system, fixed assets depreciation system, and fixed assets scrapping and liquidation process, so as to achieve the economic management goals.

Fourth, the three public funds needs to be strictly controlled. In the process of gradually improving the construction of the Party style and clean government, the state and the government have punished corruption with unprecedented intensity, and the management of the three public funds of the unit has become the key area of management and supervision.^[10] Units shall strengthen the openness of government affairs and fund expenditures, improve the integrity of the three public fund expenditure procedures and the transparency of the use of public funds, prohibit the use of public funds to eat and drink, travel and consumption, prohibit the staff of the unit from encroaching on state public property, strictly control the scope of public hospitality expenses. In doing this way, we need to adhere to the principle of diligence and frugality, and reduce the economic management costs of the unit.

4. Conclusion

All in all, in the market economy environment, the unit should keep pace with The Times, pay attention to the importance of economic management, adapt to the new normal of market economy development, and take the initiative to seek innovation and breakthrough of management mode. They also need to follow the market law, adjust the economic management mode in a timely manner, and promote sustainable development.

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