

Research on the Dilemma and Countermeasures of Comprehensive Budget Management of Cultural Tourism Enterprises

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Abstract: With the rapid development of the economy, the business scale of enterprises continues to expand. Objectively, it is necessary to carry out efficient management of business operations. In addition, with the severe international and domestic trade situation, the competition among enterprises is becoming increasingly fierce. Comprehensive budget management is an effective management method, comprehensive budget management is getting more and more attention from the management of enterprises. Comprehensive budget management is to use the budget to integrate various resources of the enterprise, improve the management level of the enterprise, and promote the realization of the strategic goals of the enterprise; this scientific, efficient, and systematic management method has been basically recognized by most enterprises and actively used in production. However, there are still many problems and difficulties in the actual implementation process. This paper mainly analyzes the predicament of comprehensive budget management and the problems that often appear in the implementation and puts forward corresponding improvement countermeasures and solutions.

Keywords: Dilemma and Countermeasures, Comprehensive Budget, Cultural Tourism Enterprises

1. INTRODUCTION

Comprehensive budget management is to use the budget to integrate various resources of the enterprise, which can assist the enterprise in planning, coordination, communication, control, and evaluation, and reasonably promote the realization of the enterprise's business objectives and strategic planning. With the continuous escalation of international trade frictions and the increasingly fierce competition between international and domestic enterprises, how to integrate the concept of comprehensive budget management into enterprise management work, improve the internal management level of enterprises, and reduce the operating risks of enterprises, comprehensive budget management becomes more and more important. First, comprehensive budget management fully and reasonably refines and quantifies the development strategy of the enterprise, makes the strategic goal based on feasibility and sustainable development, provides guarantee for the effective implementation of the strategic goal, and reduces the business risk and risk of the enterprise financial risk.

Secondly, comprehensive budget management makes a reasonable prediction of the future development direction of the enterprise, integrates and unifies the responsibilities, rights, and benefits of each department, standardizes the business process of the enterprise, makes the decision-making plan more effective and reasonable, and prevents financial risks for the enterprise and realizes effective operation. Ultimately realize the maximization of enterprise value and provide guarantee. Finally, enterprise performance evaluation needs comprehensive budget management to provide an important basis. Comprehensive budget management decomposes strategic goals into various units and individuals, optimizes the allocation of enterprise resources and funds, improves the input-output ratio, assigns responsibilities to people, and quantifies people, thereby motivating employees, improving work quality and efficiency, and realizing a win-win situation for enterprises and employees. The preparation of a comprehensive budget is all-round and multi-dimensional. It

is an understanding of the comprehensive budget from the perspective of corporate value orientation and business activities. statement and cash flow statement, etc.

But most companies only pay attention to the budget of sales, production, labor, manufacturing costs, period expenses and other operating profit and loss items, and prepare income statements. There are few cases of preparing balance sheets and cash flow statements, and even if there are hastily compiled, lacking authenticity and accuracy. The investment budget is packaged and compiled, lacking the feasibility analysis of the system in the early stage, and the lack of strategic forward-looking. The strategy of the enterprise determines the general direction of future development. If the strategy deviates, it is difficult to achieve the goal of the enterprise only by adjusting tactics. Therefore, after the enterprise formulates the development strategy based on the vision, each department should formulate the departmental strategy according to the overall strategy of the enterprise.

When preparing the budget, the enterprise did not draw up the enterprise's short-term business plan and annual plan according to the enterprise's strategic plan, did not conduct an in-depth analysis of the enterprise's effective resources before preparation, did not conduct sufficient market research, and did not based on the enterprise's internal and external factors. Formulate the production and sales plan of the enterprise, and do not match the material, labor, and expenses of the enterprise according to the production and sales plan of the enterprise, only consider the short-term plan at the time of budget preparation and lack a comprehensive understanding of the overall strategic goals of the enterprise, resulting in the budget indicator system does not meet the strategic objectives of the enterprise.

2. THE PROPOSED METHODOLOGY

2.1 Problems Existing in Comprehensive Budget Management of Enterprises

An important link in the comprehensive budget management of enterprises is the comprehensive budget evaluation. Perfecting and reasonable evaluation mechanism will help enterprises create a fair and competitive environment. Comprehensive budget evaluation is the inspection of the budget execution process and results, discovering problems in time, correcting deviations, affirming achievements and advanced experience, and conducting fair evaluation, rewards and punishments for employees based on this, and continuously stimulating employees' work enthusiasm and self-motivation. However, in practice, the evaluation mechanism of many enterprises does not include budget management indicators, or even if the evaluation mechanism is included, the budget indicators are not decomposed in detail, the respective responsibilities of each department and personnel are not clear, and there is a lack of tracking and implementation of budget objectives. Feedback, once there is a deviation in execution, the responsibility cannot be implemented. Establishing the independent investment authority of the subordinate company within a certain range can not only stimulate the operating vitality of the subordinate company, but also improve the efficiency of asset operation, and then increase the emphasis of the subordinate unit on investment.

At the same time as decentralization, we should also pay attention to the control of investment. In the comprehensive budget management, a statement of the situation should be submitted. For newly added investment projects, a preliminary feasibility analysis report should be prepared item by item. For the investment where the specific plan cannot be determined for the time being, the investment logic, profit model, risk control ideas and expected plans should be explained. In this way, it can not only encourage attention to investment budget, but also understand and track the situation of investment projects.

In view of the weak budget management awareness of enterprise employees, enterprises first need to strengthen financial management, especially the publicity of budget management, and carry out extensive employee publicity on the significance and positive role of budget management to contemporary enterprises. The publicity forms mainly include corporate newspapers and magazines, corporate website and corporate bulletin boards, etc., through extensive publicity, improve the budget management awareness of corporate employees and lay the foundation for the implementation of subsequent budget work; secondly, regularly invite external financial management experts to give lectures to the corporate the lecturers teach the adaptability of budget management and the current market environment, etc., and teach the basic skills and positive significance of budget management to the grassroots employees of enterprises. Now most enterprises do not have professionals in budget management or there are not many people with knowledge of budget management. The budget preparation personnel at each executive level of the enterprise are concurrently held by personnel from various departments, and the enterprise has little training for the budget preparation personnel, or the training effect of the budget preparation personnel is not good.

Based on the complex and changeable market environment, some enterprises still use the traditional budgeting methods in the past, which budget indicators are not drawn up according

to the actual situation of the enterprise, and which budgeting methods are adopted, which leads to the fact that the prepared budget indicators do not match the actual situation of the enterprise, and the budget difference is relatively large, resulting in the waste of corporate resources, and the failure of corporate overall budget management. First, the accuracy of budget preparation is not high, relying too much on financial data, inaccurately grasping the ever-changing market information, not responding in a timely manner, and unable to reasonably predict the actual future development direction of the enterprise, making the budget lose its original reference value.

2.2 Countermeasures to Improve Enterprise's Overall Budget Management Ability

A considerable number of enterprises still "emphasize establishment and despise management and control". They only make budgets regardless of the implementation results, lack follow-up feedback during the implementation process, and budget rigidity and flexibility are unbalanced, making budget data unable to guide business operations and management, resulting in reduced overall budget management. Budget management is useless. Build a modern enterprise financial ecosystem, centering on the three major cycles of business, information, and management, establish an upper-lower linkage budget mechanism for decision-making and execution feedback to achieve a balance between resource allocation and performance appraisal; integrate and transform the existing system to enable comprehensive budget management. Self-iteration and self-evolution to improve the automation level of financial management. First of all, improve the ability of budget review, comprehensively sort out the division of labor and operation process of each functional department in the budget review process, transform the existing system, open up the work nodes of each subordinate enterprise and each budget function department of the group, and establish mutual trust and mutual transparency Instant feedback mechanism to ensure that there are no blind spots in budget review and that budget preparation is fully transparent.

At the same time, in the stage of budget preparation, the preparation process is also separated from the strategy, and the strategy is not taken as the primary factor. Senior managers allocate resources during the budget execution process, but the resource allocation only follows the departmental interests, which department can generate more benefits in the short term, then allocate resources to that department, which can quickly improve the overall profitability of the enterprise, because the problem is not examined from the perspective of strategy, it will have a negative impact on the long-term development of the enterprise. According to the business situation and management needs, enterprises should insist on strengthening process control in budget control, highlighting key management, and combining the rigidity of budget execution with the specific problems encountered in the actual budget. Solve specific problems in the implementation of corporate budget.

For exceptions that exceed the budget or exceed the budget, the enterprise's budget approval procedures should be strictly implemented. After the annual budget is approved, it will not be adjusted under normal circumstances; however, when there are major changes in the internal and external environment of the company's operations or sudden major events, which lead

to major changes in the basic assumptions of budget preparation, the management of the company should promptly and proactively adjust. Adjustment, budget adjustment should not only emphasize budget rigidity, but also avoid the randomness of budget adjustment.

First, in the fierce market competition, if an enterprise wants to achieve sustainable development and successfully maintain its dominant position, it must improve its informatization level. Enterprises should effectively integrate various internal information resources and develop and allocate a budget suitable for themselves in combination with the actual situation of the enterprise. Management system, and real-time monitoring of enterprise budget implementation, timely detection of problems, and correction of deviations; secondly, to improve the level of enterprise budget management, promote the smooth progress of comprehensive budget management, and enhance the ability of budget preparation is the key link and an effective carrier. Strengthen the analysis ability of budget execution, complete budget execution feedback on a regular basis (such as monthly and quarterly), compare the expected completion and actual completion, analyze the reasons for deviations (focus on subjective reasons), and judge the annual budget based on market, policy and industry trends estimated completion status, put forward countermeasures and suggestions. At the same time, increase the intensity of accurate budget assessment and improve the rigid constraints of the group budget.

3. CONCLUSION

In short, enterprises should attach great importance to comprehensive budget management, integrate the concept of comprehensive budget management into enterprise management work, and combine the problems existing in the budget management process to find out the reasons for the problems, conduct in-depth analysis, and propose corresponding solutions. Measures to improve the utilization efficiency of various resources of the enterprise, so that the utilization value of various resources of the enterprise can be maximized, continuous optimization and improvement of comprehensive budget management methods and methods are of great significance for enterprises to find their own positioning and achieve sustainable development. Therefore, enterprise managers should correctly understand and pay full attention to the comprehensive budget, led by example, refine the budget, assign responsibilities to individuals, and provide reasonable and effective incentives for budget executors, to truly realize the effective implementation of the comprehensive budget and ultimately realize the long-term development of the enterprise strategic objectives.

4. REFERENCES

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