Research on the Correlation and Measures of Enterprise Capital Intervention and Public Art Operation Based on Computer Correlation Analysis

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Abstract. Capital intervention affects the efficiency and safety of enterprises, is an important content of enterprise management. By using computer correlation to analyze the capital involvement of enterprises, it is beneficial to improve the economic benefits of enterprises. This paper first explains the advantages of the relevance of computer science, and discusses the current situation and optimization of enterprise capital intervention and public art operation for readers' reference.

Keywords: Computer Correlation, Enterprise, Public Operations, Software Engineering

1. Introduction
With the development of The Times, information technology has been widely used. In the process of enterprise capital intervention, computer correlation analysis can improve the speed of information processing and comprehensive analysis of the collected information [1-3]. Meanwhile, the feedback effect of information can be improved and the work efficiency of enterprises can be improved, which lays a good foundation for enterprises to make subsequent operation decisions.

2. Research on the relevance of computer science

2.1. Computer technology itself is relevant
For example, developers like ASP, NET application cache. One reason is ASP. NET's ability to create dependencies between items put into the cache and files on the file system. If the file for which the correlation is intended changes, ASP. NET automatically deletes the relevant item from the cache s4-6]. Combined with cache removal callbacks, cache correlation provides developers with the convenience of maximizing performance by minimizing time-consuming file access because it allows them to safely allow file data to be cached without worrying about data becoming stale.
2.1.1. Inter-disciplinary correlations are also found within the computer
For example, in my four years of computer teaching, I found that software engineering and VB teaching complement each other. The practice of software engineering is mainly reflected in the language to complete a relatively complete project, I usually choose VB to complete the student achievement query system, because this project is more intuitive for students, more practical. Through a month of programming practice, the students thoroughly mastered VB, and really understand the software engineering.

2.1.2. The learning content of computer science is more relevant
For example, programming languages VB, VC++, DELPHI language structure is very similar. Like the control structure, it's all divided up.
Sequence, selection, loop. Apart from the different grammar rules, as long as you have the flexibility to master one language, then other languages are easy to learn. In addition, compared to ASP, the languages mentioned above all rely on SQL when dealing with databases. This makes the database processing easy to confuse students, so we should pay attention to the relevant parts of the connection and distinction, so that students learn more solid, more accurate.

2.2. The relevance between computers and other disciplines
To learn computer well, one must have a basic knowledge of English. Look at the developers of programming languages (e.g., MICROSOFT, SUN, BORLAND), they all use English, and their software kernels are naturally in English. Good English students often learn the language easily, while Russian students’ study more difficult. Imagine if the Chinese would write a programming language, would they use Chinese? Engaged in software development course lectures", I often indoctrinate students to recite the idea of words, is because the sentence and English common. For example, in VF, to find the person whose name is "Li Ming" in a table, the command is as follows: locate for all trim(name)= "Li Ming" locate in Chinese means to find out. Through comparison, students learn one more word and have a deeper understanding of this sentence (Figure 1).

![BLOOM'S TAXONOMY](image)

**Figure 1.** English comprehension learning.

The application of computer in the field of medicine is more and more extensive, and the teaching of medical computer has become an important subject. The teaching plan of this major of Zhengzhou University can be seen in general. Now, Fudan University, Shanghai Medical College, Huashan Hospital affiliated to Fudan University and Changsheng Hospital Affiliated to the First Military Medical University are co-sponsoring the Chinese Journal of Medical Computer Imaging, which further illustrates how closely computers are related to modern medicine.

3. Advantages of computer correlation analysis

3.1. Conducive to the promotion of basic work
The basic work includes standards, measurement, information, determination, rules and regulations, basic education and
Team construction and other aspects. Among them, standards, measurement, information and other contents are the most closely related to the computer application and the computer in sales assistance enterprise management application to these basic work to play a greater promotion. For example, for standard work, computer applications require certain standards, and non-standard things are difficult to make sense of, thus prompting people to take standards seriously. Obviously, this no matter on the output format, use the unit, and arithmetic methods waiting for various aspects are required to conform to the corresponding standard, approved, to allow for metrological work, due to the high accuracy, computing the natural request real high reliability of the input data, otherwise, will judge error after computer processing, therefore, in the process of data processing, computer application requirements work measurement, data acquisition input must be taken seriously, on the premise of accurate, specifications. On the other hand, A large number of complex measurement and detection, equipment equipped with a variety of accounting management and measurement system management, the role of the computer is more prominent; For information work, the application of computer in assisting enterprise management is more important. As one of the three basic elements of the objective world, information, all contents of the input and output computer (including various characters and numbers) can be collectively referred to as information. Computer applications play a fairly obvious and important role in converting raw information to advanced information (FIG. 2 application of computer processing).

![Figure 2. Application of computer processing.](image)

3.2. Improvement of data processing reliability
The so-called reliability includes many aspects, such as the accuracy of numerical calculation, the standardization of input and output formats, the fault-tolerance of information processing and the guarantee of text processing.

Since the whole product life cycle can be divided into two stages related to the producer and the consumer, the composition of the life cycle cost can be correspondingly divided into two main parts: the producer cost and the consumer cost. Producer cost refers to the life cycle cost from the perspective of the producer, which includes the cost from product planning, development, design, manufacturing and sales. Costing these processes is not only necessary for product planning and pricing, it is also important for making decisions about which products to bring to market. Its more important function lies in: it pays more attention to view the cost of the whole life cycle from the perspective of the producer, in order to be the forerunner feedforward control. Consumer cost, consumer cost includes product use cost, maintenance cost and waste disposal cost. These costs must be estimated from the standpoint of the producer stage. If the producer cost focuses on the standpoint, then the consumer cost focuses more on the understanding of this new cost category and its associated cost estimation. The purpose of the strategic cost management application of this analysis tool is: to the traditional goal of making the lowest producer cost revision, the goal of enterprise cost management is changed to a scientific trade-off between producer cost and consumer cost, in order to make the product life cycle cost lowest. Only in this way can the lowest product cost be realized, and then obtain competitive advantage for the enterprise in the cost.
Any enterprise can locate its own industry according to the products it provides. Each industry is composed of a number of value activities from initial input of raw materials to the final provision of products or services to final consumers. The same industry contains numerous enterprises, they are engaged in different value activities, or the same part of the value activities have to organize a number of companies, we from the Angle of strategy of several value activities of the industry value chain analysis, you will find there is a connection between each, they are mutual influence and restriction of unity. Therefore, the content of industry value chain analysis is to find the position of the enterprise in the industry, understand the connection between the upstream and downstream of the enterprise and the enterprise, and find the comparative advantage of competitors engaged in the same value activities with themselves. Industry value chain analysis enables enterprises to clarify their position in the value chain, pay attention to the upstream (suppliers) and downstream (distributors or customers) of the value chain, and analyze the possibility of using the value chain.

Each value chain of an enterprise has a duality, that is, each value chain will not only produce value, but also consume resources. To analyze enterprise value chain, we must first determine the cost and benefit of each unit value chain. According to the strategic objectives of the enterprise, the operational process is reengineered, so as to adjust the relationship between each value chain. Maintain and optimize the value chain where the total revenue is greater than the total cost, that is, the benign value chain, and transform or delete the value chain where the total revenue is less than the total cost, that is, the bad value chain. Then, the competitor's value chain is analyzed. In the benign value chain of enterprises, those value chains whose net income is greater than that of competitors have the advantage of strategic cost, which is called the advantage value chain. The so-called strategic cost management, in the final analysis, is to vigorously develop the advantage value chain, transform and enhance the non-advantage value chain. In addition, through the analysis of the value chain of competitors, we can also find out whether the current cost of the enterprise is in a competitive advantage or a competitive disadvantage, so as to maintain or improve the cost competitive position. Traditional cost management focuses on the analysis of the internal value chain of an enterprise. The scope of the analysis begins with the purchase of materials and ends with the sale of products, and focuses on the manufacturing link of products.

From a strategic perspective, value-adding analysis starts too late and ends too early. Starting with the purchase of materials without analysing the opportunities for collaboration with upstream suppliers, which are critical to the enterprise; Product sales as the end of cost management, lost the opportunity to cooperate with customers, will increase the purchase cost of final consumers, and then affect the market competitiveness of the enterprise's products; In addition, it does not consider the cost of competitors and fails to reveal the relative cost position of the enterprise compared with competitors. The value chain analysis can reveal the information about the competitiveness of an enterprise from the aspects of industry, internal, competitors, etc. By comparing with the value chain of competitors, we can see who has obvious competitive advantages and the reasons for such advantages or disadvantages. Therefore, value chain analysis plays an important role in formulating strategies to create cost advantages and eliminate cost disadvantages. From the level of strategic management through the value chain analysis, can derive the development strategy of the enterprise, and will have a significant impact on the cost management model of the enterprise.

For the accuracy of numerical calculation, because the computer can have more operation bits, and can achieve higher precision of operation through programming, therefore, the calculation value with high accuracy can be completely obtained without setting the ground. As our management office computer used in the linear regression prediction system, mainly by pan yuan according to actual needs as many as six, numerical computation precision can reach 15.9, and manual calculation is only a general, binary regression prediction, even with the aid of calculator income value is low yuan regression prediction accuracy of about 8 digits (FIG. 3 the calculation process of artificial intelligence).
3.3. Impact on management decision making

The information processing of computer system plays an important role in the decision making of business, management and strategy. Especially when it comes to the advanced stage of computer application, information resources play a more prominent role in decision-making. At the present stage of computer application in our factory, it also has a corresponding guidance effect on decision making to a certain extent. For example, the preparation of chemical technology and economic plan and the statistical processing of data also belong to the content category of business decision. After the establishment of the computer information management system, the decision makers can grasp the necessary information timely and correctly, and make the necessary plans according to the results of the data, because of the rapid and accurate processing of the data and information of the economic and technical indicators of dozens of nitrogen fertilizer production, such as the comprehensive energy consumption.

Decision-making and other production and operation management of the micro and macro control decisions, and like a material management system, if a computer application auxiliary system for material supply plan management, warehouse management, comprehensive statistical management, etc., can be more scientifically reasonably come to the important information about inventory, order quantity, thus conducive to timely material outbound quantity, the quantity of goods in time for scientific control decisions, achieved with the least amount of inventory and meet the demand of normal production, achieve finally effectively avoid undue backlog of material, the purpose of the backlog of funds.

3.4. The impact on the enterprise effect basin

My factory's computer chemical technology and economic plan statistical data processing system runs 20 times faster than manual processing speed. The computer summary processing system of the whole factory is 25 times faster than the manual summary processing, the production monthly report data processing is 30 times faster than the manual processing, the production dynamic data processing is 35 times faster than the manual processing, as well as the flexible and efficient text information processing and other specific examples can well reflect the direct economic benefits. And the computer management work of the program and standardization.

4. Current situation of enterprise capital intervention and public art operation

4.1. Analysis of the current situation of enterprise capital involvement

The current reform of state-owned enterprises in China is dominated by the central enterprises and the development of mixed ownership economy as the main content. In the process of deepening the
reform of mixed ownership economy in China's state-owned enterprises, both the institutional environment and corporate governance and operation have experienced several setbacks, mainly in the following aspects:

Excessive administrative intervention. China's traditional economy is deeply rooted, so the government relies on administrative means to control the economy to a large extent, which leads to the problem of excessive administrative intervention and hinders the process of marketization of state-owned enterprises. In addition, there are also administrative connections and administrative transactions among senior executives of state-owned enterprises, which hinder the transparency of enterprise personnel system and marketization of operation, lead to insufficient incentive for employees and inefficiency in work, thus undermining the confidence of commercial shareholders and affecting the marketization process of state-owned enterprises. A big problem. Although there are few pure state-owned enterprises, the shareholding structure of state-owned enterprises is still unreasonable. A single dominant share is widely seen in listed state-owned holding companies and unlisted mixed enterprises. Such a situation brings obstacles for other non-public capital to enter state-owned enterprises and participate in enterprise operation and management, which fundamentally limits the diversification of equity and hinders the market-oriented governance of companies. Even if some enterprises set up relevant management and regulatory bodies, the major state-owned shareholders still control the entire corporate governance, making the governance structure become a decoration. Current situation of corporate governance. China's state-owned enterprises combine the characteristics of British and American governance model and Japanese and German governance model to form the existing governance model. At present, most of the state-owned enterprises have formed the independent legal person mode of limited liability company and joint stock limited company, and the management mode has gradually changed from administrative appointment to market-oriented employment. At the executive level, the company adopts the system that the independent director and the board of supervisors contain each other, but the two sessions do not play a supervisory role. In addition, the proportion of independent directors is low, which may lead to the problem that the management is controlled so that the supervision system can only become a mere formality.

4.2. Influence of commercial capital intervention on enterprise governance
With the promotion of the reform of state-owned enterprises, commercial capital and other non-public capital are gradually accepted by state-owned enterprises, which makes the equity of state-owned enterprises diversified and enriched. Meanwhile, it also affects the market-oriented governance of state-owned enterprises, which is mainly manifested in the following aspects:

4.2.1. Governance structure
The ownership and management of modern enterprises are basically separated, and pareto optimality is reached between investors and professional managers. Sound business capital in the company management structure, chairman of the board of directors and shareholders appointed by the original administrative relationship between the transition to the principal-agent relationship, the board of directors has the right to appoint managers and salary management, to restrict incentives for managers, prompting responsibilities between the board of directors and managers, promote the marketization of the company. For example, in 2014, Sinopec introduced the participation of social commercial capital to restructure its oil product sales industry chain, realizing the first mixed-ownership operation.

4.2.2. Governance mechanism
The intervention of commercial capital can promote the development of the company to the modern business model and promote the incentive mechanism from the original administrative incentive to the modern incentive system that combines short-term compensation incentive-, medium- and long-term equity incentive and spiritual incentive. The new incentive system not only reduces the commission cost, but also arouses the enthusiasm of employees and promotes the market-oriented operation of enterprises. At the same time, the introduction of commercial capital breaks the administrative
management and increases relevant assessment mechanism, so that managers' economic interests are linked to their own performance and performance.

4.2.3. Financial governance
The 2016 China Corporate Governance Sub-Index Report No.15 mentioned that the average financial governance index of listed companies in 2015 was 53.46 points, slightly higher than that in 2014, but lower than that in 2012. The top 14 of the financial governance indices are all state-owned holding companies, which indicates that the financial governance level of different listed companies varies greatly. The financial governance level of listed companies increases with the increase of the proportion of state-owned shares, and the overall financial governance of state-owned absolute holding companies is better. Accordingly, the intervention of commercial capital, can bring about the decline of level of financial management. This may be due to the fact that state-owned holding companies may have national institutions involved in corporate governance or that enterprises are industry leaders, which are directly supervised and valued by the state department, making the financial governance of these state-owned enterprises more standardized and real.

5. Correlation and measures of enterprise capital intervention and public art operation based on computer correlation analysis

5.1. Strengthen the policy support for the intervention of private capital in industrial operation
We will increase financial input. The government can arrange special funds annually to be tied up with bank credit funds for rolling use to support industrialized operation and the development of private economy. The arrangement and use of comprehensive development and poverty alleviation funds should be combined with the promotion of industrialized operation, and a certain amount of funds should be allocated annually from diversified operation funds to directly support leading enterprises and private enterprises.

5.2. Guide the development of small and medium-sized private financial institutions in the community
Private enterprises are mostly small and medium-sized enterprises. The nature and loan characteristics of small and medium-sized enterprises determine that it is difficult to apply for loans from big state-owned banks and the cost of public listing is higher. Small and medium-sized enterprise loans are characterized by a small amount of loans, more loans times, large banks for small and medium-sized enterprise loans low profit, high risk, naturally reluctant to carry out small and medium-sized enterprise financing business.

5.3. Develop and strengthen leading enterprises to establish and improve the industrialization management system
Scientific planning, rational distribution, and further accelerate the pace of development of export-oriented and marketing leading enterprises. We will encourage urban industrial and commercial enterprises to change industries, change production, engage in part-time operations and set up leading enterprises, guide product-based industrial enterprises such as grain and oil, food and wine making, extend industrial chains, build production bases and improve the degree of integrated operation. We should actively develop cooperative economic organizations and improve the degree of organization in industrial operations. Vigorously develop private leading enterprises, and constantly improve the proportion of private economy in industrialized operation. We will deepen the reform of leading enterprises and accelerate the reform of the joint-stock system and the joint-stock cooperative system. We will support leading enterprises when conditions permit to go public for financing, do a good job in capital operation and asset restructuring, and rapidly expand their strength. In combination with the construction of small towns, we will vigorously develop product processing industrial parks and guide leading enterprises to focus on central towns and agricultural product processing industrial parks. It is because of the change of The Times that the business environment changes, the business...
environment changes promote the development of management science, to comply with this trend of development, strategic management came into being. Strategic management theory, which emerged in the 1960s, has become a powerful tool for enterprises to allocate resources, coordinate various business activities, improve management system and form unique competitive advantages. Enterprises that focus on the future development should have their own strategies, and the application of various management plans and the operation of management subsystems should be adjusted according to the requirements of strategic management. Since the 1980s, with the use of Advanced Manufacturing Technology (AMT), Computer Aided Design and Manufacturing (CAD/CAM), Flexible Manufacturing System (FMS), Computer Integrated Manufacturing System (CZMS), the degree of automation of enterprises has been rapidly improved, and the proportion of indirect costs in the total cost of products has been increasing. It is found that the methods and assumptions used by management accounting for decision makers are very limited, and the cost information provided and the analytical conclusions drawn are often distorted, which cannot provide support for the successful formulation and implementation of the strategy of the enterprise, or even have a negative impact on it. The above changes of enterprise management concept and management technology have had a huge impact on the traditional cost management, which requires cost management to update the concept and change the technology. In order to adapt to the needs of strategic management, on the one hand, cost management accounting is introduced into enterprise strategic management and integrated with it; In management accounting, on the other hand, the import of strategic management thought, realize the strategic significance of function extension, thus forming the strategic cost management strategic cost management from the Angle of the strategy to consider the enterprise cost management system, and use it as an important content of management accounting value chain analysis, it is adapt to the development of disciplines and enterprise internal and external environment changes require timely, has definite theoretical and practical significance.

(1) It is conducive to improving and strengthening enterprise management. Strategic cost management is the cornerstone of the smooth implementation of strategic management, the application of strategic cost management helps enterprises grasp the cost management of enterprises from a strategic point of view, avoid only short-term interests, blindly to low cost to measure the short-term behavior of various decisions. According to the different strategies of the enterprise, determine the focus of cost management, including the competitors and the enterprise itself in the whole product life cycle of the different stages of the cost information, is conducive to managers to grasp the advantages and disadvantages of the enterprise at all times, and make appropriate

The competitive strategy of the enterprise to maintain permanent competitive advantage. The introduction and use of the theory of strategic cost management will be conducive to improving and strengthening the management of enterprises.

(2) is conducive to the establishment and improvement of modern cost management system. Strategic cost management has broken through the limitations of traditional cost management and shifted the focus to the broader research field of the overall strategy of the enterprise, such as the procurement field, the production field, the sales field, the competitor field, etc., which is conducive to the correct cost forecasting, decision-making and selection of the enterprise's business strategy.

(3) is conducive to the renewal of the concept of cost management. In the traditional cost management, cost management is reduced to the cost, cost saving is the main task of enterprise cost management. But from the point of view of war cost management. In order to improve economic efficiency, enterprises increase at a lower cost and obtain higher use value is very worthwhile. What kind of cost strategy an enterprise adopts depends on the whole business strategy and competitive strategy of an enterprise. Cost management must serve the whole business management of an enterprise.

(4) is conducive to the innovation of cost management methods and means. From the current situation of cost management reform of Chinese enterprises, most enterprises do not really understand the essence of strategic cost management ideas and methods, so that most enterprises still maintain the traditional way of cost management, there is no real implementation of strategic cost management, so
that enterprises have developed strategic objectives difficult to achieve. Therefore, the research and development of strategic cost management for China's enterprises cost management methods and means of innovation has great practical significance.

In short, the enterprise strategic cost management as the focus of current cost management theory and method of study, from the theoretical level, is not only the theory of strategic management and cost management theory combined with the edge of the field of research, and under the new competitive environment for the further deepening of cost management theory, help to the improvement of the modern cost management theory and method system; From the practical level, this research will certainly help to enhance the effectiveness of strategic management of Chinese enterprises, and will help to solve the strategic cost management problems commonly faced by the implementation of strategic reorganization of state-owned enterprises in China. This paper will take the definition of enterprise strategic cost management as the starting point, the construction of enterprise strategic cost management system, guide enterprises to design strategic cost management system, and then enhance the competitiveness of Chinese enterprises.

5.4. The connotation and analysis method of strategic cost management
Strategic cost management is the specific application of strategic thought in cost management. It is the cost management carried out at the same time as improving the competitive advantage of enterprises. That is to say, it is not only necessary to reduce costs, but also pay attention to cooperate with the competitive strategy of enterprises to maintain the competitive advantage of enterprises. Strategic cost management mainly includes two levels of content: one is to analyze, select and optimize the enterprise strategy from the perspective of cost management; the other is to consider how to implement better control of enterprise cost from the perspective of strategic management.

6. Conclusion
To sum up, in the research process of the correlation between enterprise capital intervention and public art operation, computer analysis technology can be used to realize digital and intelligent analysis of enterprise information, which is conducive to reducing the analysis existing when enterprises make decisions. Therefore, enterprises in the process of capital intervention should increase the use of computer analysis technology, improve the economic benefits of enterprises.

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