Contrastive Analysis of Cost Accounting Innovation and Resource Consumption Accounting in the New Period based on Information Technology

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Abstract. Resource Consumption Accounting, a new cost management method, has great significance in the promotion and application of small and medium-sized coal chemical enterprises. Therefore, taking QJ Company as an example, the combination of resource consumption accounting and future cost accounting development of coal chemical enterprises is hoped to help the integration of resource consumption accounting and coal chemical industry, improve the cost-effectiveness, strategic cost management and information technology of coal chemical enterprises, enhance the goodwill of enterprises and enhance the competitiveness of enterprises.

Keywords: Resource Consumption Accounting, Budget Preparation, Cost-Effectiveness and Management, Small and Medium-Sized Coal Chemical Enterprises, Information Technology

1. Traditional cost accounting methods
Traditional costing methods include activity-based costing (ABC) and elastic margin. Cost Method (GPK). Activity-based costing, also known as activity-based costing analysis, is based on the principle of accurately broadening the scope of extended cost calculation, so as to make the cost of products (or services) calculated by enterprises more real and accurate, and provide a basis for enterprises to relatively accurately locate the value of products [1, 2]. Activity-based costing has been widely used since 1990s. But this method also has some limitations, such as insufficient decision-making information support, no clear distinction between cost forms, input-output relationship is not clearly indicated, and can not fully reflect the cost of resources and other shortcomings. Compared with activity-based costing (ABC), the most prominent advantage of flexible marginal cost method (GPK) is that it is more accurate and stable in cost accounting, but positive. Of course, because its cost center is set up scientifically and reasonably, and the responsibility of cost control is very clear. In the process of cost control, it also incorporates modern information technology as a strong technical support, which makes the application of elastic marginal cost method achieve outstanding results. This kind of accounting method has made a lot of enlightenment for Chinese enterprises in cost management to help them develop markets and strengthen management.
2. Resource consumption accounting cost accounting method

Resource consumption accounting (RCA) is a new cost accounting method introduced by the United States in 2002. It is an organic integration of activity-based costing (ABC) and flexible marginal costing (GPK) [3, 4]. Resource consumption accounting is a new cost accounting method which combines the core content of elastic marginal cost method (tracking resource consumption to central cost) and the core content of activity-based costing method (allocating resource cost to activity). Resource Consumption Accounting Cost Accounting is a resource-oriented improvement of the original operating cost method. This improvement not only improves the activity-based costing from the inside, but also improves the cost accounting system from the outside with a resource-oriented approach. How resource output is consumed is the focus of resource consumption accounting. It is the interrelationship between resources and resources. The most important thing is that resource consumption accounting (RCA) is one. A kind of cost control system with high generalization, active function and comprehensive accounting.

2.1. The central concept of resource consumption accounting

From the perspective of cost accounting method of resource consumption, resources have a very broad meaning, and resource consumption refers to the transfer of different values among departments. The resource bank can be either an administrative unit or a non-administrative unit. Direct cost refers to the cost of direct consumption of resources. It refers to the cost caused by the consumption of resources produced by auxiliary production (secondary cost pool) in the daily production of enterprises. Primary cost pool mainly includes labor units directly for sale, also known as secondary cost pool, which is in traditional cost accounting. Auxiliary production is similar. The primary cost reflects the inherent cost of a cost, which is similar to the cost in the traditional cost accounting method.

2.2. Principles and analysis angle of resource consumption accounting

The construction of enterprise cost control model under the accounting control method of resource consumption should be strengthened. There are three basic principles. The principle of causality ranks first. What is causality, as its name implies, is to establish a cost policy management model based on accounting control of resource consumption. In the second place is the principle of cost-responsive output. This principle must be fully consistent with the primary principle (causality principle) in resource consumption flow and cost information flow. This principle is the most dominant one used by resource banks to divide variable costs and fixed costs.

3. Comparative analysis of resource consumption accounting method and traditional cost accounting method

There are only several indirect cost allocation methods in the traditional cost accounting method. Cost planning. The poor quasi-correlation of scores greatly affects the accuracy of final product cost information. The subsidiary expenses consumed by administrative departments or high-level enterprises will be poorly correlated with the product cost, which will be included in the product cost under the traditional cost accounting method. The resource consumption accounting is different; it will allocate it into the management costs, so as to facilitate accounting. It is based on the cost driver of resource consumption because of the resource aggregation point, and then the consumption between the same categories is aggregated with the same resource aggregation point, so there is only one cost driver. The only cost driver is to ensure the effectiveness of cost allocation reasonably and accurately, and to provide more accurate cost information for senior managers. Taking quantity and amount as two parallel standards of accounting at the same time can better reflect the interconnection of resource bank costs. It can greatly increase the accuracy of the forecast results of enterprises, and is more conducive to the balance between supply and demand of resources.
Resource consumption accounting has great advantages in cost accounting, planning, control, budget and other aspects. It not only innovates cost accounting, but also does not violate the accounting system stipulated by the state. Enterprises need not build a new set of cost accounting system when implementing the resource consumption accounting cost algorithm. They only need to improve the level of computerized accounting on the basis of traditional cost accounting to provide technical guarantee for the implementation of this method. The unit of cost accounting is the center of cost accounting. This method not only simplifies the calculation steps, but also makes the calculation results more accurate. Therefore, its greatest advantage is that it can not only meet the short-term needs of all levels, but also provide a more multi-level profit and loss analysis for enterprises in order to facilitate performance appraisal.

4. Conclusion
Resource consumption accounting has great advantages in cost accounting, planning, control, budget and other aspects. It not only innovates cost accounting, but also does not violate the accounting system stipulated by the state. Enterprises need not build a new set of cost accounting system when implementing the resource consumption accounting cost algorithm. They only need to improve the level of computerized accounting on the basis of traditional cost accounting to provide technical guarantee for the implementation of this method. The unit of cost accounting is the center of cost accounting. This method not only simplifies the calculation steps, but also makes the calculation results more accurate. Therefore, its greatest advantage is that it can meet all levels of short-term needs.

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