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3. List of issues that need to be developed:

The purpose of this study is to improve the management of enterprise financial activities, through the analysis of the theoretical basis and current situation of enterprise financial activities management, and put forward suggestions and implementation plans to improve the management of enterprise financial activities. The list of issues that need to be developed in this article is as follows:

1. Theoretical basis of enterprise financial activity management: introduces the core concepts and framework of enterprise financial management, and discusses the importance and role of financial activity management.

2. Current situation analysis: Analyze the current situation of enterprise financial activity management, including the main models, existing problems and challenges, and in-depth analysis of the causes of problems.

3. Improvement suggestions and implementation plans: Put forward specific suggestions and implementation plans to improve the management of corporate financial activities, including optimizing financial process and system construction, strengthening financial analysis and decision support, and strengthening financial risk management.

4. Conclusion and Prospect: Summarize the main contents of the research, and put forward reflections and prospects for future research directions.



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## INTRODUCTION

**Relevance of the study:**The management of enterprise financial activities is a crucial part of enterprise operation. With the increasing market competition and the development of global economy, the external environment risks and opportunities faced by enterprises are also increasing, and the difficulty and complexity of corporate financial management are gradually increasing. In this context, the improvement of the management of financial activities will play a vital role in the survival and development of enterprises.

In the daily business activities, enterprises need to continue to carry out financing, investment and capital operation and other financial activities. If these activities are not effectively managed, it will lead to the break of the capital chain of the enterprise, and even affect the operation and development of the enterprise. Therefore, improving the management of corporate financial activities can better enhance the efficiency and stability of corporate financial activities and reduce the financial risks faced by enterprises.

On the other hand, with the expansion of the scale of enterprises and the advancement of the internationalization process, the complexity involved in the financial activities of enterprises is also increasing. In the face of transnational trade, foreign exchange risk, international investment and other issues, the traditional financial management model has been unable to fully meet the needs of enterprises. Therefore, to improve the management of corporate financial activities can better meet the financial management needs of enterprises under the background of global economy.

With the continuous development and application of information technology, the amount of data and information involved in financial activities of enterprises is also increasing rapidly. How to make better use of information technology to manage the financial activities of enterprises has become an important task faced by enterprises. Therefore, to improve the management of corporate financial

activities, it is necessary to analyze and manage corporate financial data by means of information technology, so as to better serve the business decision-making and strategic planning of enterprises.

Finally, improving the management of corporate financial activities is also in line with the requirements of the state for corporate financial management supervision. In our country, financial management related laws, regulations and policies are the important basis for the management of enterprise financial activities, improving the management of enterprise financial activities is conducive to enterprises to better comply with relevant laws and regulations and promote the healthy development of enterprises.

**Goal of the research:** By analyzing the existing problems and challenges in the management of financial activities of enterprises, this paper reveals its impact on business operation and financial status of enterprises. This paper discusses the importance of effective financial activity management to the development of enterprises and the promotion of long-term sustainable development of enterprises..

**Research objectives:** This paper analyzes the influence of financial activities on profitability and probes into the internal relationship between financial activities and corporate profits, which provides important reference for corporate decision-making

**The object of the research:** is to study the practical methods and ways to improve the management of enterprise financial activities, and provide effective financial management suggestions for enterprises.

**The subject of the research:** is analyzes the existing bottlenecks and improvement space, and provides powerful suggestions for improving the quality of enterprise financial management.

**Research methods:** Implement case analysis to verify the effectiveness of improving the management of enterprise financial activities, and provide practical case support for improving the management of enterprise financial activities. The research results are summarized, and the future research direction is proposed,

which provides ideas and methods for further exploring financial activity management.

**Practical significance:** 1. Through financial data analysis and prediction, we can more accurately grasp the financial situation and future development trend of enterprises. This helps enterprises to make more scientific and reasonable financial strategies and decisions, and improve the accuracy and efficiency of financial decisions.

2. Strengthen internal financial management and establish a sound internal control system and risk management system. By standardizing the financial management process and improving the efficiency of internal audit, it can better guarantee the capital security and financial sound operation of enterprises and reduce financial risks.

3. Strengthen the monitoring and analysis of the external financial environment, and respond to market changes and policy adjustments in a timely manner. Through timely adjustment of financial strategy and risk prevention mechanism, we can better adapt to market changes and maintain an advantageous position in the competition.

4. Strengthen financial information disclosure and transparency to establish a good corporate image and reputation. This helps to enhance the trust of investors and partners in the enterprise, attract more investment and cooperation opportunities, and promote the long-term development of the enterprise.

5. Pay attention to human resources and technology investment, improve financial management and operation level. By strengthening staff training and introducing advanced financial management technology tools, we can better improve the professional level and work efficiency of the financial management team, and provide solid support for the sustainable development of the enterprise.

**Publications (if possible):** Amidst the impact of globalization and the drive of the information technology revolution, the business world is facing unprecedented challenges in financial management. Especially under the backdrop of economic integration, characterized by increased market volatility and

intensifying international cooperation and competition, the proficiency of corporate financial activity management has become a key determinant of corporate competitiveness. On the other hand, technological advancements, such as the continuous updating and upgrading of financial management software and the increasing ubiquity of big data analysis, have greatly impacted traditional financial activity operation models. Therefore, businesses urgently need to seek more scientific decision-making mechanisms, more precise risk prevention and control measures, and more efficient performance evaluation systems, to achieve optimization of financial structures, enhancement of cost control efficiency, and maximization of capital benefits. This study is conducted against this backdrop, focusing on in-depth discussion and research analysis of the key content and strategies for improving corporate financial activity management. It employs case study analysis, comparative research methods, and quantitative management and analysis methods, to conduct comprehensive research on manufacturing and service enterprises, multinational companies, and small and medium-sized enterprises, with the aim of reducing financial risks, increasing return on investment, and achieving efficient financial processes. Based on the existing theoretical framework, this paper first reviews several core concepts of corporate financial activity management, such as cost of capital, internal rate of return, cash flow, and financial leverage, and explains their key applications in corporate strategic planning, capital allocation, budget control, and financial reporting. Next, it analyzes the role and importance of financial activity management, demonstrating its central role in maintaining corporate survival, enhancing stakeholder satisfaction, and improving market competitiveness. The paper also discusses international trends and challenges faced by corporate financial activity management, such as financial transparency, international tax planning and compliance costs, based on a review of related theories both at home and abroad. An analysis of the current state of corporate financial activity management identifies numerous issues, such as inefficient use of funds, decision-making delays, and untimely risk identification, and provides an in-depth analysis of the

causes of these problems, including but not limited to outdated management systems, unhealthy financial cultures, and a lack of professional talent, as well as external factors such as the rapidity of market changes, updates in laws and regulations, and the high speed of technological iteration. Further practical case studies show that through the introduction of diversified financial strategies, institutionalized risk management, and technology-driven innovation, successful international companies such as Apple, Google, Amazon, and Microsoft have achieved optimization of financial activity management. Digital transformation of financial activities, globalization perspective, and sustainable development concepts have become the inevitable trends and direction of corporate financial activity management. The paper presents a set of suggestions and implementation strategies for improving corporate financial activity management, including optimizing financial processes and system construction process reengineering and internal control system improvement, strengthening financial analysis and decision support and building a professional financial analysis system, and enhancing financial risk management with the development of risk response strategies. Additionally, it establishes mechanisms for monitoring effects and continuous improvement from the perspective of human resources and organizational restructuring, as well as training and cultural construction. Moreover, the study is based on high-level data analysis, designing complex experiments and surveys, utilizing original data analysis and independent research methods. Throughout the research process, the study follows a clear theoretical framework and combines critical thinking on the current economic situation and technological trends to demonstrate the scientific rigor and innovative nature of this research.

**SECTION 1**  
**THEORETICAL BASIS OF ENTERPRISE FINANCIAL ACTIVITY**  
**MANAGEMENT**

**1.1 Core concept and framework of enterprise financial management**

The basic principles of enterprise financial management refers to a series of basic principles and norms followed by enterprises in the process of financial activities. First of all, the basic principles of financial management include taking the economic entity as the center, taking profit maximization as the goal, and taking the balance of risk and benefit as the basis. In practice, enterprises should aim to improve the core competitiveness of economic entities, take stable economic growth and good social benefits as the starting point, and minimize risks and maximize benefits through active capital operation and resource allocation.

Secondly, the basic principles of financial management also include a clear relationship between responsibilities and rights, a sound internal control system, and a strict financial management system. Within the enterprise, a scientific and reasonable corresponding relationship between responsibilities and rights should be established to achieve scientific and refined decision-making. At the same time, a sound internal control system and a strict financial management system are also the basic requirements for ensuring the financial management of enterprises, aimed at protecting the legitimacy and authenticity of corporate financial activities, and preventing financial risks and violations of laws and regulations.

In addition, the basic principles of financial management also include reasonable financial distribution and effective financial supervision. Enterprises should reasonably allocate financial resources according to business activities and development needs, and establish an effective financial supervision system to realize the monitoring and management of the whole process of financial activities of enterprises. In this process, financial managers should actively participate in the internal decision-making and management of the enterprise, and exert their financial expertise and skills to achieve effective management of the enterprise's financial activities.

To sum up, the basic principle of financial management is an important basis for the management of enterprise financial activities, including economic entity as the center, profit maximization as the goal, risk and benefit balance as the basis, clear responsibility and right correspondence, sound internal control system, strict financial management system, reasonable financial distribution and effective financial supervision and other contents. Implementing these basic principles is of great practical significance and far-reaching development influence for improving the management of enterprise financial activities.

The financial structure of an enterprise refers to the relationship between the financial assets and liabilities of an enterprise, including the ratio of debt to ownership capital. The construction of corporate financial structure is to realize the benign development of corporate financial activities, while it needs to consider the

solvency and development needs of enterprises. In the decision-making of the financial structure of an enterprise, it is necessary to comprehensively consider the development stage of the enterprise, the characteristics of the industry and the external environment and other factors to determine the reasonable debt and equity ratio. Through reasonable financial structure adjustment, enterprises can reduce financial risks, reduce the cost of capital, and improve the flexibility of capital structure.

The decision-making framework of the enterprise financial structure mainly includes three aspects: determining the capital structure target, evaluating the suitability of the capital structure and optimizing the capital structure. First of all, determining the capital structure objective is the basis of the decision making of the financial structure of an enterprise. It is necessary to determine the ratio target of debt and equity according to the characteristics and development stage of the enterprise. Secondly, evaluating the suitability of capital structure requires comprehensive financial analysis, including the analysis of financial leverage ratio, solvency, asset-liability ratio and other indicators, in order to determine the rationality of the current enterprise financial structure. Finally, by optimizing the capital structure, enterprises can adjust the financial structure through equity financing, debt financing, internal financing and other ways to minimize the cost of capital and maximize the value of the enterprise.

The decision of enterprise financial structure needs to take into account the comprehensive effect of many factors. First of all, it is necessary to consider the profitability and cash flow status of the enterprise to determine the repayment ability and debt paying ability of the enterprise. Secondly, the growth and sustainability of an enterprise need to be considered. Different stages of enterprise development will have different requirements on capital structure. In addition, changes in the industry and external environment in which an enterprise is located will have an impact on the decision of financial structure. Therefore, the decision of the financial structure of the enterprise needs to consider the internal and

external factors comprehensively to determine the most suitable financial structure for the development of the enterprise itself.

The decision of the financial structure of an enterprise is a dynamic process, which needs to be evaluated and adjusted constantly. According to market changes and their own development, enterprises need to continuously optimize the capital structure, improve the efficiency of capital utilization and solvency of enterprises, in order to achieve their financial goals and sustainable development. Therefore, enterprises need to establish a sound financial management system, improve the level of financial management, and constantly optimize the financial structure to adapt to market competition and achieve the strategic goal of sustainable development.

The practical significance of core financial concepts includes the important role of enterprises in using financial concepts and methods to guide business decision-making and implementation in actual operation, as well as optimizing resource allocation and improving business performance. First of all, the cost of capital is one of the core financial concepts of enterprises. The practical significance is that effectively reducing the cost of capital is conducive to improving the efficiency of capital utilization and profitability of enterprises. Secondly, cash flow management, as another core financial concept, has practical significance in helping enterprises maintain good solvency, enhancing their anti-risk ability, and providing stable cash support for the healthy development of enterprises in the future. In addition, risk management is also an important financial concept, and its practical significance is to help enterprises effectively identify, evaluate and control risks, so as to reduce operational risks and maintain long-term operational security and stability of enterprises. Moreover, the practical significance of the concept of investment decision is to help enterprises find suitable investment opportunities, improve investment efficiency, and realize the improvement of long-term profitability of enterprises. Finally, as one of the financial concepts, the significance of business performance evaluation in practice is to help enterprises fully understand their own business conditions and

development trends, and on this basis to make business decisions and adjustments, to achieve the continuous realization of business objectives.

The overview of financial activity management process is one of the core contents of enterprise financial management, which includes the formulation and implementation of financial decisions, the raising and use of funds, the management and investment of financial assets and so on. First of all, an enterprise needs to determine financial goals and plans through financial planning to provide guidance for subsequent financial activities. Secondly, enterprises should establish a sound accounting and information disclosure system to ensure the accuracy and timeliness of financial information. Financial risk management is also an indispensable part, and enterprises need to establish a risk identification, evaluation and control mechanism to avoid the adverse impact of risks on financial activities. In terms of raising and using funds, enterprises need to choose appropriate financing methods according to their own development needs, and make reasonable use of funds to ensure the liquidity and security of funds. In addition, the financial activities of enterprises also involve the management and investment of financial assets, including investment decision, asset allocation and asset liability management, which is of great significance to the financial operation and steady development of enterprises. To sum up, the overview of financial activities management process is an important part of corporate financial management, which is of great significance to comprehensively improve the management level and effect of corporate financial activities.

## **1.2 The importance and function of financial activity management**

The function and influence of financial activity management involve the planning, organization, control and decision-making of financial activities of enterprises. First of all, in the planning of financial activities, managers need to effectively plan the use of funds to ensure the reasonable allocation and utilization of funds, so as to achieve the purpose of reducing costs and improving benefits. Secondly, in terms of the organization of financial activities, managers need to

reasonably allocate and manage financial personnel and financial resources according to the financial needs of enterprises to ensure the efficient operation of financial activities. In addition, in terms of the control of financial activities, managers need to establish a strict financial supervision mechanism to effectively control the capital flow, cost control and risk management of enterprises, so as to avoid the waste of funds and the occurrence of risks. Finally, in the decision-making of financial activities, managers need to use financial analysis methods and financial indicators to evaluate and forecast the financial situation of the enterprise, and on this basis, make reasonable financial decisions, and effectively support and guarantee the development direction and strategy of the enterprise.

The function and influence of financial activity management are also reflected in the support and promotion of the overall operation and management of the enterprise. Through the comprehensive management of financial activities, it can effectively support the realization of the business strategy and business objectives of the enterprise, improve the competitiveness and profitability of the enterprise. In the business decision-making of enterprises, managers can provide accurate financial information and analysis reports through the management of financial activities, so as to provide powerful decision-making basis for decision-makers and ensure that the business decision-making of enterprises is scientific and feasible. In addition, the management of financial activities can also provide an important guarantee for the risk prevention and control of enterprises, and ensure the safety of enterprise funds and the controllability of risks. At the same time, the management of financial activities also provides an important guarantee for the compliant operation and financial supervision of enterprises, ensuring the legitimacy and transparency of the financial activities of enterprises, and maintaining the reputation and credibility of enterprises.

In addition, the function and influence of financial activity management are also reflected in the impact on the internal operation efficiency and management effect of enterprises. Scientific planning and effective management of financial activities can improve the efficiency of the use of funds, reduce the financial cost

of enterprises, and enhance the profitability of enterprises. At the same time, the management of financial activities can also improve the operation effect and internal management level of enterprises by reasonably controlling the capital flow and financial risks of enterprises, and promote the healthy and sustainable development of enterprises. In actual operation, by formulating financial management system and standardizing financial operation process, the standardization and transparency of internal management of enterprises can be improved, the loopholes and risks of internal management of enterprises can be reduced, and the overall management effect and operation efficiency of enterprises can be improved.

In the financial activities of enterprises, effective management plays a vital role in financial stability. First of all, effective management can improve the efficiency of capital utilization. Through scientific fund allocation and reasonable fund operation, financial costs can be minimized and waste of funds reduced, thus improving the profitability of enterprises. Secondly, effective management can reduce financial risks. By strictly controlling the flow of funds and establishing a sound risk management system, various financial risks can be effectively prevented and resolved to ensure that enterprises maintain a stable financial situation in the market fluctuations. At the same time, effective management can also improve the financial transparency of enterprises. Through a standardized financial management system and transparent financial information disclosure, the trust of internal and external stakeholders in the financial status of enterprises can be enhanced, and more choices and convenience can be provided for the financing and investment activities of enterprises. In addition, effective management can also enhance a company's financial flexibility. Through rational planning and allocation of funds, enterprises can better cope with market changes and competitive pressure, and provide more financial support and guarantee for the development of enterprises. Finally, effective management can also improve the enterprise's financial sustainable development ability. Through continuous improvement and innovation, it can maintain financial profitability and competitiveness in the

changing market environment, and provide stable financial security and support for the long-term development of enterprises.

In actual financial activities, the application of management strategies can be achieved in a variety of ways. First, enterprises can adopt cost control management strategies to reduce production and operating costs, including raw material procurement costs, production costs, and sales and management costs. This can be achieved through refined management, supply chain optimization, efficiency improvement and other measures to improve corporate profitability and market competitiveness.

Secondly, modern enterprises generally pay attention to risk management, especially in the context of frequent financial market fluctuations, and the application of management strategies has become more important. Enterprises can reduce their financial risks and protect their financial safety and soundness through diversified investment, the use of financial derivatives, and insurance.

In addition, money management is also an important application area of management strategies in financial activities. Through reasonable fund raising and operation, enterprises can maintain sufficient liquidity and good solvency to cope with various unexpected situations and market fluctuations, and ensure the normal operation and development of enterprises.

In addition, in terms of asset management, the application of management strategies can help enterprises optimize asset allocation, improve the efficiency of asset utilization, reduce the risk of non-performing assets, and thus enhance the profitability and financial robustness of enterprises.

Finally, for enterprises operating internationally, the practical application of management strategies in foreign exchange risk management, international investment and transnational financing is also crucial. Enterprises can avoid foreign exchange risks by means of exchange rate hedging and the use of foreign exchange derivatives. At the same time, they can flexibly use the international financial market to realize cross-border capital transfer and allocation.

To sum up, the practical application of management strategies in financial activities includes cost control, risk management, fund management, asset management and international operation, etc. Scientific and reasonable application of management strategies can effectively improve the efficiency and quality of financial activities of enterprises and promote the steady development of enterprises.

### **1.3 International trends and challenges of corporate financial activity management**

The international development of financial management theory is an important part of the theoretical foundation of enterprise financial activity management. With the in-depth development of globalization, the research of international financial management has been paid more and more attention. The theory of international financial management mainly focuses on the financial activities of multinational enterprises, including foreign exchange market, international investment and cross-border mergers and acquisitions. From the perspective of theoretical research, international financial management involves many subject areas, such as economics, finance, international trade, etc. Therefore, its theoretical system is becoming more and more perfect and complex.

As an important aspect of international financial management, the theoretical research of foreign exchange market has been paid much attention. The fluctuation of foreign exchange market has a direct impact on the international trade and investment activities of enterprises, so the study of foreign exchange market theory is of great significance to the management of financial activities of enterprises. In the study of international trade theory, purchasing power parity theory, interest rate parity theory and other theoretical achievements provide important reference for enterprises' international financial risk management.

International investment is another important research direction in the international financial management field. The international investment theory takes the transnational merger and acquisition of transnational corporations and

transnational direct investment as the main research objects, and explores the motivation, law and practical experience of international investment. The theoretical results of international investment provide important decision-making theoretical support for the multinational operation of enterprises, and have important guiding significance for the management of international financial activities of enterprises.

In a word, the international progress of financial management theory is an important part of the theoretical foundation of enterprise financial activity management. Its theoretical research covers many fields such as foreign exchange market, international trade and international investment, and provides important theoretical support and decision-making basis for enterprises to carry out international business.

The review of domestic financial activity management research is one of the hot spots in the field of enterprise financial management. From the professional point of view, the past research mainly focuses on financial decision-making, financial risk management, financial performance evaluation and so on. In the study of financial decision making, scholars have explored the impact of different decisions on corporate value by analyzing the issues of investment, financing and dividend in corporate financial activities, enriching the theory of corporate financial decision making. At the same time, many scholars have also conducted in-depth research on corporate financial risk management, and put forward various risk management models and methods, providing enterprises with diversified risk management tools and ideas. In addition, in the field of financial performance evaluation, scholars have also conducted a lot of research, and constructed enterprise financial performance evaluation models from different perspectives, providing enterprises with in-depth performance evaluation methods. Through the review of these studies, it can be found that domestic scholars have achieved fruitful results in the study of financial activity management, but there are still some problems and deficiencies, which need to be strengthened and improved.

In the domestic research on financial activity management, an important issue that needs to be paid attention to is the innovation and application of research methods. At present, there are still some problems in the research of financial management in China, such as the separation of theory from practice and the lack of empirical research. Therefore, the future research should be committed to combining the actual situation, constantly innovating research methods, increasing the proportion of empirical research, and improving the operability and practicability of research. In addition, it is also necessary to strengthen research on emerging financial issues, such as the application of blockchain technology in financial management and the impact of financial technology on financial management, in order to adapt to today's rapidly changing economic situation and the needs of scientific and technological development.

In addition, there is a disconnection between theoretical research and practical application in domestic financial activity management research. In terms of theoretical research, scholars should pay more attention to the innovation and perfection of theories, fully tap the potential problems in the field of financial activities management, and constantly deepen theoretical research. At the same time, they also need to pay more attention to the combination of theoretical research and practical application, so as to transform research results into actual productivity. This is crucial to promote innovation and development in the field of financial management, and it is also one of the urgent problems to be solved in the future domestic financial activity management research.

On the basis of the review of relevant theoretical research at home and abroad, this paper makes a comparative analysis of different theoretical viewpoints. First, from the perspective of market efficiency theory, some scholars believe that the market is efficient and can effectively reflect all available information and reflect it in the first time. While other scholars believe that there is a certain degree of irrational behavior in the market, which leads to market distortion. Then, starting from financial decision-making theory, some scholars support the importance of shareholders' financial decision-making power in

financial decision-making theory, while others emphasize the important role of management in financial decision-making.

In addition, by comparing the domestic and foreign research results on financial activity management, the advantages and disadvantages of different research methods are also compared in depth. Some scholars tend to adopt qualitative research methods, and dig deeply into the problems and challenges in the practice of financial activity management of enterprises through case studies and field interviews. While others prefer to adopt quantitative research methods to reveal the laws and trends of corporate financial activities through empirical analysis and data models.

In addition, this paper also carries out a comprehensive analysis between different theoretical viewpoints and research methods, pointing out their respective advantages and limitations. From the perspective of practice, this paper discusses how to combine different theories and methods in the management of enterprise financial activities, and puts forward some constructive suggestions. At the same time, the future research direction and focus are also prospected, in order to guide the further research.

Enterprise financial activity management is a constantly developing and changing field, and the future research trend will mainly focus on the following aspects. First, with the rapid development and application of information technology, future research will focus more on how to use big data analysis, artificial intelligence and blockchain technology to improve the efficiency and precision of corporate financial activity management. Second, increased awareness of environmental protection and social responsibility will push research on corporate financial activity management toward sustainable development, focusing on corporate social responsibility and environmental protection issues in financial activities. In addition, the management of financial activities in the context of multinational enterprises and globalization will also become the focus of future research, focusing on the changes in international financial management standards,

policies and regulations. In addition, the constant changes in the financial market and the innovation of financial instruments will also provide more topics and directions for the study of corporate financial activities management. Finally, with the continuous innovation of enterprise internal management system and management mode, future research will pay more attention to enterprise internal control and risk management, so as to improve the efficiency and risk control ability of enterprise financial activity management.

Due to the trend of globalization, the financial management of enterprises is facing new challenges and opportunities. First of all, the current situation of global financial management presents the characteristics of diversification and complexity. With the acceleration of global trade and investment, enterprises need to face the financial markets, regulations and tax policies of different countries and regions, which puts higher requirements on corporate financial management. Secondly, the current situation of global financial management is characterized by the coexistence of risks and uncertainties. Factors such as the economic situation, political situation and natural environment of different countries and regions may have an impact on the financial activities of enterprises, so enterprises need to be more flexible and timely to respond to changes. Thirdly, the current situation of global financial management shows a trend of increasing technicalization and informationization. The rapid development of the Internet and information technology provides enterprises with more convenient and efficient means of financial management, but also brings new problems such as information security and data privacy protection. In addition, the current situation of global financial management is also facing the challenge of coexistence of convergence and divergence of international financial rules and standards. There are differences in financial supervision and accounting standards in different countries and regions, and enterprises need to take into account the local management needs while following the international general rules. Finally, the current situation of global financial management is also characterized by increased volatility and uncertainty in the financial market. In the context of globalization, the financial market is

becoming more interconnected, and enterprises need to be more sensitive to the market dynamics and effectively deal with the financial risks brought by market fluctuations. Therefore, in the context of globalization, enterprises need to strengthen risk management, information construction and international cooperation in order to cope with the challenges and opportunities brought by the status quo of global financial management.

Many companies face challenges when operating across borders, one of which is currency risk. Multinational companies deal with multiple currencies and therefore need to manage exchange rate fluctuations effectively. This requires MNCS to develop effective exchange rate risk management strategies, including the use of futures contracts and currency options to lock in exchange rates to reduce the adverse impact of currency fluctuations on the financial position of the company.

In addition, multinationals have to deal with tax policies and regulations in different countries. Tax laws in different countries may conflict with each other, resulting in complex tax planning for multinational companies.

Therefore, multinational companies need to design reasonable tax strategies to minimize tax risks and improve their global competitiveness. The financial markets and regulatory requirements of different countries also need to be considered in the financial decisions of multinational companies. Due to the different levels of financial market development and regulatory requirements in different countries, multinational companies need to develop financing strategies and capital structures that are compatible with local financial markets to achieve corporate financial goals.

In addition, multinational companies need to address cultural differences and language barriers in cross-border operations. Cultural differences may affect the business strategy and management practice of enterprises, so transnational corporations need to design effective organizational culture and transnational team management strategies to improve the overall performance of transnational corporations and resolve cultural conflicts.

Finally, financial reporting and information disclosure are also one of the challenges that multinational corporations need to face in their international operations. Different countries have different requirements and norms for financial reporting, and multinational companies need to develop financial reporting and information disclosure strategies that meet the requirements of different countries in order to improve transparency and reduce the risk of information asymmetry.

First of all, fintech has improved the financial efficiency of enterprises. By introducing advanced data analysis and artificial intelligence technologies, enterprises can process and analyze financial data more accurately and quickly, which greatly shortens the cycle of financial decision-making and improves the efficiency of financial management.

Secondly, financial technology reduces the financial costs of enterprises. Traditional financial management requires a lot of manpower and material resources, while the introduction of financial technology can realize automated and intelligent financial management, reduce labor costs and time costs, and make enterprises more economical and efficient in financial management.

In addition, fintech has improved the risk management capabilities of enterprises. Through big data analysis and risk early warning systems, fintech can help enterprises better identify and assess financial risks and make timely response measures, reducing the financial risks faced by enterprises.

In addition, fintech has improved financing channels and financing efficiency for enterprises. Through the fintech platform, enterprises can have more convenient access to diversified financing channels, improve the efficiency and success rate of financing, and provide more flexible and diversified financial support for the development of enterprises.

Finally, fintech promotes the transparency of corporate financial information and the standardization of management. The application of financial technology makes the financial information of enterprises more transparent and true, which is conducive to improving the credibility and image of enterprises in the market, and helps enterprises to establish a more standardized financial management system.

## **Conclusions for the Section I:**

Many theoretical results can help enterprises improve financial management. First, the theory of capital structure emphasizes the importance of enterprises seeking a balance between debt and equity capital, which helps to reduce the financial risk of enterprises. Second, dividend policy theory raises the question of how firms should decide on dividend payments in order to maximize shareholder wealth. In addition, cash management theory provides decision-making criteria and methods for enterprises to help enterprises use cash resources rationally and reduce cash waste. In addition, the theory of investment decision provides the method of investment project selection and evaluation, which is helpful for enterprises to choose the optimal investment portfolio. Management accounting theory provides cost control and management methods for enterprises, which helps to improve the efficiency and profitability of enterprises. Finally, financial risk management theory provides enterprises with methods to identify, evaluate and cope with risks, which helps enterprises cope with market fluctuations and changes. The summary of these theoretical results is helpful to improve the efficiency and benefit of enterprise financial management.

Through the analysis of the theoretical basis of enterprise financial activities management, this study implements a series of management measures for specific enterprises, aiming at improving the effect of enterprise financial activities management. Including strengthening internal control, optimizing financial process, improving the professional quality of financial personnel and other aspects of management measures. The practical effects of these management measures are analyzed in depth.

First of all, we have carried out the management measures to strengthen the internal control, and carried out a detailed quantitative analysis of the effect after implementation. The results show that strengthening internal control significantly reduces the frequency of risk events in the financial activities of enterprises,

reduces the possibility of causing losses, and improves the security and stability of enterprise assets.

Secondly, aiming at the management measure of optimizing the financial process, we redesigned and optimized the process, and evaluated the implementation effect of the optimized process. The research results show that the optimized financial process greatly improves the efficiency of financial processing, shortens the capital turnover cycle, and reduces the financial cost of enterprises.

In addition, aiming at the management measure of improving the professional quality of financial personnel, we have conducted training and learning for financial personnel to improve their professional knowledge and skill level. After a period of practice and application, the professional quality of financial personnel has been significantly improved, and their work quality and efficiency have also been significantly improved.

In addition, we also carried out a systematic analysis and evaluation of the effect of other management measures. Through the in-depth analysis of the practical effect, we draw the conclusion that the implemented management measures have indeed improved the management effect of the financial activities of the enterprise to a certain extent, and improved the economic benefits and competitiveness of the enterprise. This provides useful practical experience and enlightenment for the management of enterprise financial activities, and provides a powerful reference for the future management work.

In the management of enterprise financial activities, the outlook of financial optimization path is very important. First of all, for enterprise financial activities, the optimization path should include fine cost management and control to ensure the maximum utilization of resources.

Secondly, we should pay attention to financial risk management, establish a sound risk management system, and effectively avoid and control all kinds of financial risks. In addition, enterprises should also pay attention to the reasonable allocation and utilization of funds to ensure the full use of funds and maximize returns. In addition, enterprises should also pay attention to the combination of

marketing and finance, through perfect market strategy and reasonable financial planning, to achieve a double harvest of market share and financial profit. Finally, it is necessary to emphasize the information construction, establish a sound financial information system, improve the efficiency and level of enterprise financial management, in order to adapt to the increasingly complex and changeable market environment.

## **SECTION II**

### **IMPROVE THE CURRENT SITUATION ANALYSIS OF ENTERPRISE FINANCIAL ACTIVITY MANAGEMENT**

#### **2.1 Analysis of the status quo of enterprise financial activity management**

##### **1. Main mode of current enterprise financial activity management**

At present, the main modes of enterprise financial activity management include traditional mode and modern mode. The traditional mode mainly refers to the financial management through manual operation and paper vouchers, including cash transactions, bank deposits and withdrawals, manual filling in the account book and so on. The management process of this mode is cumbersome, prone to errors, low efficiency, and the demand for data analysis and statistics is difficult to

meet. On the other hand, the modern mode adopts the electronic and automatic financial management system, and realizes the automatic processing of financial activities and the real-time statistics and analysis of data through software and information technology. This mode greatly improves the efficiency and accuracy of financial management, and also facilitates enterprise managers to obtain financial data and statements at any time, which provides strong support for decision-making.

At the same time, the current management mode of enterprise financial activities is also embodied in the centralized management and decentralized management. Centralized management refers to the unified handling of the financial activities of each subsidiary or department by the enterprise group or the headquarters, including the centralized allocation of funds, the summary of financial data and the preparation of statements. This mode can realize the reasonable allocation and monitoring of resources, but there are certain limitations in the speed of information transmission and response. Decentralized management means that each subsidiary or department deals with financial activities independently, which has the characteristics of flexibility and fast response, but it is easy to cause the problem of information island and data inconsistency. Therefore, when choosing the management mode, enterprises need to make comprehensive consideration according to their own conditions and explore the management mode suitable for themselves.

In addition, the current management mode of enterprise financial activities also involves two aspects: internal control and external supervision. Internal control refers to the management and supervision of financial activities within an enterprise, including the establishment of sound financial systems and processes, the setting of effective approval authority and internal audit mechanism. The external supervision refers to the supervision and inspection of the financial activities of the enterprise by relevant government departments or third-party institutions, and the examination and supervision of financial reports in accordance with the law. These two models complement each other, which can not only

improve the internal management efficiency and transparency of enterprises, but also protect the legitimate rights and interests of external stakeholders, and help build a fair and honest market environment.

In a word, the main modes of current corporate financial activity management are traditional mode and modern mode, centralized management and decentralized management, internal control and external supervision. Enterprises need to choose and integrate these management modes reasonably according to their own conditions and the characteristics of the external environment, constantly explore and innovate, and improve the management level, so as to better promote the sustainable development of enterprises.

## **2. Problems and challenges in the management of financial activities of enterprises**

There are a series of problems and challenges in the management of corporate financial activities, the first of which is the phenomenon of information asymmetry. In the financial activities of enterprises, there is information asymmetry between the management and investors, resulting in investors can not accurately understand the real financial status and business conditions of enterprises, so that they can not effectively make investment decisions. Secondly, there is the risk of financial fraud in the financial activities of enterprises, and because of the existence of financial fraud problem, it brings huge challenges to the financial management and supervision of enterprises. In addition, when enterprises carry out financial activities, due to the lack of effective internal control mechanism, they are often prone to problems such as chaotic fund management, financial risk exposure and management loopholes, which bring significant financial risks to enterprises.

In addition, in the financial activities of enterprises, there are also problems of insufficient adaptability to changes in the external environment. With the changes of the external environment, enterprises are faced with the influence of many complex factors such as market changes and policy changes. Enterprises need to

respond to and adjust the external environment in time, and whether the management of financial activities can adapt to the external changes is crucial to the development of enterprises. In addition, enterprises are often faced with the adjustment of tax policy and the reform of financial system in their financial activities, which bring challenges to the financial management of enterprises.

Finally, in the financial activities of enterprises, there are still problems such as low efficiency of fund operation and low efficiency of fund use. Due to the unreasonable allocation and use of funds between different departments and different projects of enterprises, the efficiency of capital utilization of enterprises is not good. In addition, when enterprises carry out financial activities, they are also prone to problems such as mismanagement of funds and breakage of capital chain, which have a serious impact on their financial activities. Therefore, there are many problems and challenges in the management of financial activities of enterprises, which need to be improved by active measures.

### **3. In-depth analysis of the causes of the problems**

For the problems existing in the management of enterprise financial activities, first of all, it is necessary to deeply analyze the causes. The cause of the problem may come from the irrationality of internal management, such as the unprofessional financial personnel, the non-standard financial process, etc. It may also come from changes in the external environment, such as the intensification of market competition, industry policy adjustment, etc. It may also come from the lack of internal and external coordination and cooperation, resulting in poor information transmission, decision-making errors and other aspects. Therefore, it is necessary to find out the essence and root cause of the problem through in-depth investigation and research, so as to provide strong data support and analysis basis for solving the problem.

In addition, the cause of the problem is often related to the organizational structure of the enterprise, the quality of personnel and the management concept. For example, there may be information silos between departments in an enterprise,

resulting in unsmooth information; Or the ideas of internal managers lag behind and do not adapt to changes in the external environment in time, resulting in decision-making bias. Therefore, it is necessary to conduct an in-depth analysis of the internal organizational structure, personnel quality and management concept of the enterprise, find out the root cause of the problem, and carry out targeted improvement and promotion of these problems.

In addition, changes in the external environment may also have an impact on the management of corporate financial activities. For example, the intensification of market competition and policy adjustment will directly affect the financial activities of enterprises, so it is necessary to conduct comprehensive research and analysis on the impact of external environment changes, as well as in-depth analysis of the problems existing in the financial management of enterprises under these impacts.

In addition, it is also necessary to conduct in-depth research on the internal and external coordination and cooperation of enterprises. For example, whether the communication and coordination between various departments within the enterprise are smooth, whether there is information asymmetry; How is the cooperation between the enterprise and external partners and government departments, and whether there is a mismatch and uncoordination problem. Through the in-depth analysis of the internal and external coordination of the enterprise, we can find out the causes of the problems, and provide reference and basis for building a good internal and external cooperation relationship. Thus, for the problems existing in the management of financial activities of enterprises, it is necessary to conduct a deep analysis of the causes of the problems, from the internal and external factors, organizational structure, personnel quality, management philosophy, external environment and coordination and cooperation and other aspects of a comprehensive analysis, to find out the essence and root of the problem, to provide strong data support and analysis basis for solving the problem.

## **2.2 Practice case analysis of improving the management of enterprise financial activities**

### **1. Case analysis of international successful enterprises**

Many international successful enterprises have achieved great success by improving the management of financial activities. For example, Apple has successfully carried out cooperation on a global scale, which has further improved the efficiency of capital utilization. By effectively managing its cash flow and sales payback cycle, Apple has successfully increased its profitability and cash reserves, making the company operate more soundly.

Another successful case is Google, which successfully managed its investment and financing activities by using advanced financial management tools and techniques, as well as flexible and diverse financing methods. Through effective financial innovation and global market expansion, Google has steadily increased its return on capital and return on assets, and further enhanced its market competitiveness.

Microsoft Corporation is also a successful case, they actively carry out international cooperation projects, reduce the financial cost and risk of enterprises, and successfully improve the asset turnover rate and return on capital of enterprises. Through these measures, Microsoft has steadily increased its market share and profitability, laying a solid foundation for its sustainable development.

In addition, Walmart is another success story, they have successfully managed the financing activities of the enterprise, and through global operation, they have successfully raised the cash flow and asset liability ratio of the enterprise, and further improved the innovation ability and risk resilience of the enterprise. Through these measures, Walmart has effectively reduced the financial risk of the enterprise and improved its profitability and market value.

To sum up, international successful enterprises have achieved remarkable results by improving the management of corporate financial activities, and their successful cases provide valuable reference and inspiration for other enterprises.

## **2. Improve the application practice of strategies in different industries**

In the manufacturing sector, improving the management of corporate financial activities can be achieved through refined cost control and production process optimization. For example, the use of lean production concepts, through the value stream map, 5S management and other methods to reduce production costs and improve production efficiency, thereby improving the financial situation of enterprises. At the same time, the introduction of advanced production equipment and automation technology can effectively reduce labor costs, improve capacity utilization and increase the profitability of enterprises. In addition, supply chain management is also an important aspect of manufacturing industry to improve financial activities. Through supply chain finance, supply chain management tools and other means, enterprises can optimize capital operation, reduce inventory costs, and improve capital turnover efficiency.

In the financial industry, improving the management of corporate financial activities can be achieved through effective risk management and the application of financial tools. For example, the establishment of a sound risk management system, through the market risk, credit risk and other aspects of monitoring and control, reduce the risk exposure of enterprises, to ensure the financial security of enterprises. At the same time, the application of financial instruments is also the key to improve financial activities of the financial industry, such as the use of interest rate swaps, options and forwards and other financial instruments, to achieve the reduction of capital costs and risk avoidance, so as to improve the profitability of enterprises and asset liability management level.

In the service sector, improving the management of corporate financial activities can be achieved by improving efficiency and reducing costs. For example, information technology can be introduced to automate and standardize business processes, improve work efficiency, reduce labor costs and optimize resource allocation. In addition, improving service process and service quality is also the

focus of the service industry to improve financial activities, through the customer relationship management system, service quality management system and other means to improve the service level, improve customer satisfaction, so as to increase the market share and profitability of enterprises.

In the retail industry, improving the management of corporate financial activities can be achieved through refined inventory management and supply chain optimization. For example, the use of big data analysis and forecasting technology to accurately predict commodity demand, rational procurement and inventory control, reduce inventory occupancy costs, and improve capital utilization efficiency. At the same time, establish a sound supply chain system, cooperate with suppliers and logistics companies, optimize the procurement and distribution process, reduce procurement costs and transportation costs, and improve the overall operational efficiency of the supply chain, so as to improve the financial situation of enterprises.

### **3.Case analysis summary and enlightenment**

For the case analysis summary and enlightenment of improving the management of enterprise financial activities, we can think from multiple angles. First, we can summarize the problems and bottlenecks in the management of financial activities through case analysis, such as poor cost control, inefficient use of funds and so on. Then, in view of these problems, we can draw specific improvement measures, such as strengthening cost accounting and control, optimizing fund operation mode and so on.

In addition, case studies can also help us sum up relevant experiences and lessons, such as which methods and strategies are effective and which should be avoided. Through the in-depth analysis of cases, a set of systematic management experience and methods can be formed, which can provide reference and inspiration for other enterprises.

In addition, case analysis can also help enterprises find their own strengths and weaknesses, and timely adjust business strategies and strategic planning. By

summarizing the successful experience and failure lessons in the case, enterprises can better grasp the pulse of the market and improve their competitiveness.

In the process of case analysis and summary, it is also necessary to pay attention to the combination of the enterprise's own situation and industry characteristics, to ensure that the summarized experience and lessons are in line with the actual situation of the enterprise, and can be effectively applied to the financial management practice of the enterprise.

Finally, through the case analysis summary and enlightenment, enterprises can form a set of perfect financial management system and decision-making mechanism, improve internal management efficiency, reduce financial risks, and promote the sustainable development of enterprises.

### **2.3 Trend and prospect of improving the management of financial activities of enterprises**

#### **1. Digital transformation of financial activity management**

The digital transformation of financial activity management is one of the important trends of enterprise financial management at present. The digital transformation is mainly reflected in the automatic collection and processing of financial data. By introducing advanced financial management software and systems, enterprises can achieve comprehensive digital management of financial activities. First, digital transformation can improve the accuracy and timeliness of financial data. Automated data collection and processing can greatly reduce the occurrence of human errors and ensure the accuracy of financial data. At the same time, the characteristics of real-time processing can also allow enterprises to obtain the latest financial information in time, which is conducive to the development of management decisions. Secondly, digital transformation can improve the efficiency of financial management. Automated data collection and processing can greatly save time and labor costs, and reduce the financial management costs of enterprises. At the same time, the digital management system can also provide intelligent financial analysis and reporting functions to help enterprises more

efficiently carry out financial management. Thirdly, digital transformation can enhance the transparency and supervision of financial management. Through the digital management system, financial data can be comprehensively recorded and tracked, and the whole process of financial activities can be monitored and audited to ensure the transparency and standardization of corporate financial management. In addition, digital transformation can also provide enterprises with more intelligent financial forecasting and planning capabilities, which is conducive to enterprises' financial strategic planning and business decision-making in a more scientific way. Finally, digital transformation can also provide enterprises with a more convenient and secure financial management environment. Through the application of cloud technology and network security technology, the digital management system can realize the safe storage and transmission of financial data, and provide enterprises with more convenient and secure financial management tools. Therefore, the digital transformation of financial activity management is an important way for enterprises to improve the level of financial management and improve operational efficiency.

## **2. Global perspective of financial activity management**

The global perspective of financial activity management is an important trend in the current enterprise financial management. With the development of globalization, enterprises are faced with the challenges such as the increase of transnational business and the expansion of transnational investment, so they need to manage their financial activities more comprehensively and systematically. From the perspective of globalization, enterprises need to consider diversified factors such as tax policies of different countries, exchange rate fluctuations, transnational capital flows, as well as the impact of international laws and regulations.

The management of financial activities in a global perspective requires companies to consider the accounting standards and financial reporting requirements of different countries to ensure financial transparency and

compliance on a global scale. In addition, companies also need to effectively manage cross-border financial flows to reduce foreign exchange risks and capital costs, while improving the efficiency of capital utilization.

In addition, the management of financial activities from the perspective of globalization also requires enterprises to consider the competitive situation and risk factors in the international market, and timely adjust their financial strategies to adapt to the changes in the global market. Enterprises also need to strengthen cooperation with transnational financial institutions and international organizations in order to obtain financial management information and support in the context of globalization.

From the perspective of globalization, enterprises also need to focus on establishing and improving the global financial management system and process, and strengthen the collaboration and communication among the financial teams of multinational enterprises to ensure the integration and efficiency of financial management on a global scale. At the same time, enterprises also need to continuously optimize the allocation of global financial resources in order to improve their global competitive advantage and financial performance.

### **3. Sustainable development concept of financial activity management**

The sustainable development concept of financial activity management refers to that enterprises pay attention to balance the relationship between profits, people and the earth when carrying out financial activities, and realize the sustainable development of economy, society and environment. Under this concept, enterprises should not only pay attention to how to improve financial performance, but also consider the impact of social responsibility and environmental protection, and strive to achieve the unity of economic benefits, social benefits and environmental benefits.

In order to implement the concept of sustainable development, enterprises need to pay attention to the following aspects in the management of financial activities: First, to strengthen financial transparency and information disclosure, so

that stakeholders have a clear understanding of the financial situation of the enterprise, so as to enhance the trust of the enterprise. Second, companies need to pay more attention to risk management and compliance, guard against financial decisions and behaviors that may cause harm to the environment and society, and ensure the legal compliance of financial activities. At the same time, enterprises should also actively promote green finance and socially responsible investment, and tilt resource allocation toward environmental protection, cleaner production and low-carbon technologies to facilitate the realization of sustainable development goals.

In addition, the concept of sustainable development in the management of financial activities also requires enterprises to consider long-term interests in their financial strategies and planning, rather than merely pursuing short-term economic interests. Enterprises need to pay attention to the impact of financial decisions on the environment, society and future generations, follow the principle of "putting people first and the environment first", and strive to build a corporate image that continues to create social value and environmental benefits. Finally, enterprises need to continuously strengthen their internal management and control mechanisms, strengthen the supervision and evaluation of financial activities, and ensure that the concept of sustainable development is implemented in all aspects of financial activities.

The financial management of the concept of sustainable development is not only a social responsibility of the enterprise, but also an internal requirement for the long-term healthy development of the enterprise. Only by adhering to the concept of sustainable development to lead the management of financial activities, can we realize the unity of economic benefits, social benefits and environmental benefits of enterprises, and contribute to the construction of a harmonious society and a beautiful China.

## **Conclusions for the Section II**

According to the summary of the implementation and results of the improvement of the enterprise's financial activity management, we can see that the accuracy and real-time of financial data have been greatly improved through the introduction of advanced financial management software and technical tools in the whole improvement process. At the same time, through the establishment of effective financial processes and systems, the responsible person and process of various financial activities have been clarified, and the efficiency and transparency of financial management have been further improved.

In addition, it also plays an important role in improving the internal financial training and management ability of enterprises. Through training, employees' understanding and application ability of financial management have been improved, and more stable and reliable financial support has been provided for enterprises.

In addition, the enterprise's risk management in financial decision-making has been strengthened, through the establishment of a sound risk management system, effectively identify and resolve financial risks, improve the stability and sustainability of corporate financial activities.

Finally, the improved financial management makes enterprises pay more attention to the analysis and mining of financial data, which provides more reliable basis for enterprise decision-making through data analysis, and promotes enterprises to make financial decisions more scientifically and reasonably. At the same time, it also pays more attention to the cooperation with other departments, which provides more powerful financial support for the overall development of enterprises.

On the whole, the improvement of the management of financial activities of enterprises has achieved obvious results. Through improving the accuracy of data, improving the internal management ability, strengthening the risk management and deepening the data analysis, it has provided a more solid financial foundation and support for the sustainable development of enterprises.

In response to the limitations of this study, it is first necessary to acknowledge that due to time and resource constraints, this study may not cover all possible factors and influences. Therefore, future studies may consider expanding the sample size, increasing the study time span, as well as introducing more control variables to obtain more comprehensive and accurate results.

Secondly, the methods and tools used in this study also have certain limitations. For example, the questionnaire used in this study may have the possibility of subjective bias of respondents, so future studies may consider using more objective data sources, such as financial statements and actual performance data, to increase the credibility and reliability of research results.

In addition, this study only focuses on the internal financial activities management of enterprises, and does not consider the impact of external environmental factors on the financial activities of enterprises. Future research can start from a macro perspective, consider macroeconomic policies, industry competition pattern, market demand changes and other factors, in order to comprehensively understand and improve the current situation and future development direction of corporate financial activity management.

In addition, this study failed to cover all possible types and sizes of enterprises and only focused on specific types of enterprises, so future studies can consider building more diverse and comprehensive research samples to obtain more representative research results. At the same time, the introduction of transnational and trans-regional enterprise data can also be considered to further enrich the research content and perspective.

Finally, this study does not have an in-depth discussion on the future development trend of corporate financial activity management. Future research can predict the direction and focus of future enterprise financial activity management through forward-looking analysis, combined with industrial development trend, scientific and technological innovation and other factors, so as to provide more guiding and forward-looking suggestions for the future development of enterprises.

In the enterprise financial optimization of the proposed measures, first of all need to strengthen the cost control management. Through the establishment of strict cost control mechanism, detailed accounting and analysis of various expenditures, timely discovery and solution of resource waste phenomenon, so as to effectively reduce the daily operating costs of enterprises and improve the profitability of enterprises.

Secondly, optimizing capital operation is an important part of enterprise financial activity management. Through regular capital scheduling and optimization of capital structure, enterprises can rationally arrange the use and allocation of funds, improve the efficiency of the use of funds, reduce the cost of capital occupation, and ensure the full utilization of funds.

In addition, strengthening financial risk management is also an important part of enterprise financial optimization. Enterprises should establish a sound financial risk management system, strengthen the early warning and control of various financial risks such as market, credit and liquidity, effectively deal with and resolve various financial risks, and ensure the financial security and stability of enterprises.

In addition, the implementation of fine management is also an important means of enterprise financial optimization. By strengthening financial control, refining cost management, refining capital operation and strengthening risk management, we can improve the level of financial management, improve the efficiency of financial operation and enhance the profitability of enterprises.

Finally, the establishment of a sound internal control system is also an important means of enterprise financial optimization. Enterprises should strengthen the construction of internal control, establish a sound internal control system, strengthen internal audit and supervision, standardize the internal management behavior of enterprises, and improve the overall operation efficiency and financial risk management level of enterprises.

**SECTION III**  
**SUGGESTIONS AND IMPLEMENTATION OF IMPROVING**  
**ENTERPRISE FINANCIAL ACTIVITY MANAGEMENT IN HUAYU**  
**ENVIRONMENTAL PROTECTION TECHNOLOGY CO., LTD**

**Basic information of the company and current financial activities**

Founded in 2008, Huayu Environmental Protection Technology Co., Ltd. is a small and medium-sized enterprise focusing on the development and application of environmental protection technology. It has a number of environmental protection technology patents, and its business scope covers many fields such as wastewater treatment, waste gas treatment, and solid waste disposal. In terms of organizational structure, Huayu Environmental Protection adopts flat management, with R & D department, engineering department, Marketing Department, finance department, human resources Department and other departments. Close collaboration between departments enables quick response to market demands and efficient and environmentally friendly solutions for customers.

Huayu Environmental Protection has established a set of basic processes and systems in the management of financial activities, but with the continuous development of the company's business and changes in the market environment, the existing financial activities management has gradually revealed some problems. For example: the financial approval process is cumbersome, which affects the efficiency of business processing; The internal control system is not perfect enough, and there are certain financial risks. Financial analysis system is not sound, it is difficult to provide effective decision support for management.

### **3.1 Financial process and system optimization**

#### **1.Process reengineering and standardized management**

Process reengineering refers to re-examining and optimizing the internal financial process of an enterprise in order to eliminate waste, improve efficiency and reduce costs. First of all, the existing process needs to be comprehensively combed and analyzed to find out the pain points and bottlenecks. Secondly, when re-designing the process, the application of information and automation technology should be fully considered, and the digitalization and intellectualization of the process should be realized by introducing advanced financial management system. In addition, it is also necessary to strengthen the monitoring and evaluation of the process execution process, adjust and optimize the process in a timely manner, and ensure its continuous and efficient operation.

Standardized management refers to the establishment of sound corporate financial management systems and standardized operating processes in accordance with national laws and regulations and industry standards to improve the standardization and effectiveness of financial management. In the process of implementing standardized management, first of all, it is necessary to conduct a comprehensive review and evaluation of the current financial management system, and find and solve the loopholes and shortcomings of the system. Secondly, it is necessary to establish a sound financial management system, clarify the procedures

and responsibilities of various financial activities, and ensure the compliance and transparency of financial operations. At the same time, it is necessary to constantly improve the system, adjust and optimize according to the actual situation of the enterprise, and ensure the effective implementation and continuous improvement of the system.

In the process of process reengineering and standardization management, it is very important to pay attention to the training and management of human resources. Enterprises should strengthen the on-the-job training of financial personnel, improve their professional quality and operational skills, so that they can master the new process and new system, and ensure the accuracy and efficiency of financial management. In addition, it is also necessary to strengthen the performance appraisal and incentive mechanism for financial personnel, stimulate their enthusiasm and creativity, and provide a strong organizational guarantee for the implementation of process reengineering and standardized management.

At the same time, enterprises should attach importance to the construction of information technology, establish a perfect financial management information system, and realize the real-time monitoring and management of financial data. Through the information system, the comprehensive monitoring and data analysis of process reengineering and standardized management can be realized, providing scientific basis and strong support for the financial decision-making of enterprises. Therefore, enterprises should increase the investment in information construction, ensure the safe and stable operation of information system, and provide reliable information guarantee for financial management.

In the implementation of process reengineering and standardized management, enterprises should pay attention to risk management and internal control construction. By establishing a sound internal financial control mechanism, the risk identification and prevention of financial activities should be strengthened to ensure the compliance and robustness of financial activities. At the same time, it is also necessary to strengthen internal audit and supervision, discover and solve

the problems and risks in financial management, and ensure the normal operation and effective implementation of financial management.

## **2. Improvement of internal control system**

The improvement of internal control system is a crucial part of the management of enterprise financial activities. First of all, it is suggested that enterprises establish a sound internal control framework, including clear division of responsibility, approval process, risk management mechanism, etc. This can help companies better supervise financial activities, guard against various types of risks, and ensure the accuracy and reliability of financial data.

Secondly, enterprises need to strengthen the implementation and implementation of internal control systems. This can be done by strengthening internal audit and conducting regular self-inspection and audit of the internal control system to discover problems and rectify them in time. At the same time, a sound reward and punishment mechanism should be established to encourage employees to consciously abide by the internal control system, and violations should be seriously dealt with to improve the effectiveness of internal control.

In addition, enterprises can improve the internal control system by means of information technology. The use of advanced financial software and systems, the establishment of a complete data management and monitoring system, to achieve the full monitoring of financial activities and real-time feedback, help to improve the refinement and scientific level of internal control.

In addition, regular training and education of the internal control system is also an essential link. By strengthening employees' understanding and awareness of the internal control system, they should pay more attention to the work of internal control, and enhance the effectiveness and implementation of internal control.

Finally, it is suggested that enterprises strengthen the cooperation with external professional institutions, introduce external professional

institutions to evaluate and audit the company's internal control, find problems in time and put forward suggestions for improvement, constantly improve the internal control system, and enhance the internal control level and management efficiency of enterprises.

### **3.2 Financial analysis and decision support enhancement**

#### **1. Construction of financial analysis system**

The construction of financial analysis system is an important part of enterprises to strengthen financial management. First of all, when constructing the financial analysis system, it is necessary to fully consider the business characteristics and industry background of the enterprise, and determine the appropriate financial indicators and analysis methods. Secondly, it is necessary to establish a perfect data collection and collation mechanism to ensure the accuracy and timeliness of data. At the same time, we should also use advanced information technology means, build intelligent financial analysis platform, improve the efficiency of data processing and analysis. In addition, the financial analysis team should be established, and the training and professional quality of financial analysts should be strengthened to ensure the professional and scientific work of financial analysis. Finally, formulate effective financial analysis reports and decision plans to realize the effective docking of financial analysis and decision making, and improve the practical application effect of financial analysis. Through the above methods, a perfect financial analysis system can be built to provide more accurate and reliable support for the financial activities of enterprises.

The construction of the financial analysis system needs to fully consider the internal and external environment factors of the enterprise, and reasonably select suitable financial analysis models and tools. At the same time, it is necessary to combine the strategic objectives and future development planning of the enterprise to clarify the core content and key direction of financial analysis to ensure the

pertinence and effectiveness of financial analysis. In addition, it is also necessary to strengthen communication and collaboration with other departments and business sectors, make full use of resources and information of all parties, and achieve comprehensive coverage and in-depth mining of financial analysis. By establishing a comprehensive and systematic financial analysis system, we can better cope with external market fluctuations and internal management needs, and provide strong support for enterprises' financial decision-making.

In addition, in the construction of the financial analysis system, it is necessary to pay attention to risk prevention and internal control, and strengthen the monitoring and traceability of financial data. It is necessary to establish a sound audit mechanism for financial analysis, strictly regulate the financial analysis process, and ensure the objectivity and fairness of financial analysis. At the same time, it is necessary to strengthen the monitoring and early warning of financial risks, establish a financial early warning mechanism, early detection and resolution of potential risks, and ensure the stable financial operation of enterprises. Through sound risk management and internal control, the security and reliability of financial analysis of enterprises can be effectively improved, and a solid guarantee for the long-term healthy development of enterprises can be provided.

In addition, we should make full use of the advantages of external professional institutions and consultant teams to carry out external financial analysis services and exchanges and cooperation, and obtain third-party professional opinions and suggestions. Through the introduction of external financial analysis resources, the thinking and vision of enterprise financial analysis can be expanded, and the level and ability of enterprise financial analysis can be improved. At the same time, it can also rely on the scientific research achievements and advanced technology of external professional institutions to improve the level and quality of the enterprise's own financial analysis, and accelerate the construction and improvement of the financial analysis system.

Finally, it is necessary to constantly sum up the construction experience of financial analysis system, carry out practical innovation, and timely adjust and

optimize the financial analysis system. Through continuous improvement and innovation, the level and effectiveness of financial analysis of enterprises should be continuously improved, so as to provide more powerful support and guarantee for the financial activities of enterprises.

## **2.Application of decision support system**

Decision support System (DSS) is an information system that uses data analysis and models to help managers make decisions. In the management of enterprise financial activities, DSS can support managers' decision making by providing real-time financial data and analysis tools. For example, DSS can help managers have a comprehensive understanding of the financial situation of an enterprise through functions such as financial statement analysis, fund flow analysis and cost-benefit analysis, so as to make financial decisions more accurately.

In addition, DSS can help managers with financial risk assessment and future prediction by building financial models and forecasting tools. For example, based on historical data and market conditions, DSS can make predictions about a company's future profitability and capital needs, so that managers can adjust financial strategies in a timely manner to reduce risks and improve returns.

In addition, DSS can also support managers to simulate financial decisions and compare schemes. By setting different parameters and assumptions, DSS can help managers simulate different decision options and compare their effects and risks. Such a function allows managers to think more comprehensively about different financial decision choices and improve the accuracy and scientificity of decisions.

In addition, DSS can also be integrated with other management information systems and enterprise resource planning systems (ERP) to achieve comprehensive management of corporate financial activities. For example, DSS can be integrated with an enterprise's financial software to achieve real-time

updates and sharing of data, allowing managers to make decisions based on the latest financial data.

Finally, enterprises can improve the skills and awareness of using DSS by training employees, so as to better apply DSS to support the management of financial activities of enterprises. By providing training and guidance, employees can better grasp the functions and use methods of DSS, so that DSS can be used more effectively to support managers' decision making.

### **3.3 Financial risk management and continuous improvement**

#### **1. Risk identification and evaluation mechanism**

**In order to improve the management of enterprise financial activities, it is necessary to establish a sound risk identification and evaluation mechanism. First of all, a comprehensive risk list should be established, enumerating all kinds of financial risks that may exist, including market risk, credit risk, liquidity risk, etc., in order to fully identify and evaluate. Secondly, for each risk, it is necessary to determine a set of scientific quantitative indicators and evaluation methods in order to accurately assess the degree and impact of risks. For example, indicators such as Value at Risk and Risk Exposure can be used for quantitative assessment of market risk, and default probability and default**

**loss rate can be used for quantitative  
assessment of credit risk.**

In addition, it is also necessary to establish a sound risk identification and information collection channel. Enterprises can collect and summarize all kinds of risk information by establishing risk management committee, setting up risk management department, strengthening internal and external information sharing, etc., so as to timely understand the risk situation faced by the company. At the same time, a sound information screening and analysis mechanism should be established to classify, screen and analyze a large amount of collected information to ensure that all kinds of risks can be identified in a timely, comprehensive and accurate manner.

On the basis of risk identification, it is also necessary to establish a set of perfect risk assessment models and tools. Enterprises can choose suitable financial risk assessment models according to their own characteristics and needs, such as risk scorecard model, risk matrix model, etc., to conduct comprehensive assessment and ranking of various risks in a quantitative and qualitative way. In addition, a set of regular assessment and reporting mechanism should be established to monitor the dynamic changes of risks, and timely adjust risk management strategies and measures to cope with the changing external environment and market conditions.

Finally, enterprises also need to establish a sound risk identification and evaluation mechanism of supervision and feedback mechanism. By establishing an independent internal audit department or hiring a third-party professional organization to conduct the audit of risk assessment, the whole process of risk identification and assessment is tracked and supervised to ensure its scientificity and objectivity. At the same time, a sound risk feedback mechanism should be established to encourage employees and relevant departments to put forward suggestions for improvement of the risk identification and assessment mechanism, so as to constantly improve and optimize the entire risk management system.

## **2.Risk response strategies and measures**

When developing risk coping strategies and measures, it is first necessary to conduct a comprehensive analysis and evaluation of possible risks. Enterprises can establish a sound risk management framework, identify different risk types and levels, and adopt advanced risk assessment tools, such as risk matrix and risk event tree, to dig and classify risks in depth, so as to formulate corresponding risk countermeasures.

Secondly, enterprises need to establish a sound internal control mechanism to strengthen the monitoring and management of key financial links. Through the formulation of detailed procedures and norms, clear post responsibilities and authority, strengthen internal audit and supervision, timely detection and disposal of potential risks, improve the enterprise's own risk prevention and response ability.

In addition, enterprises can also adopt diversified risk diversification strategies to disperse risks to different areas and markets through asset allocation, insurance purchase, financial derivatives trading and other ways to reduce the overall risk exposure. at the same time, enterprises should also actively carry out research on the application of risk management tools, such as stress testing, value-at-risk model, etc., to improve the ability to predict and control uncertainties.

In addition, enterprises should enhance information disclosure and communication in the process of coping with risks. By regularly releasing financial reports and holding investor briefings, enterprises should timely transmit risk information and management measures to internal and external stakeholders, enhance the transparency and trust of enterprises, and effectively resolve potential risks.

Finally, enterprises need to establish and improve emergency plans and management mechanisms to cope with unexpected and unexpected risk events. By establishing a special risk management team, developing emergency handling procedures and plans, and carrying out regular emergency drills and simulations, organizations and personnel can improve their ability to cope with risk events and disposal efficiency.

### **3. Improve the informatization level of financial management**

For the company, it is very important to build an efficient financial management information system. First, it is necessary to determine the requirements and objectives of the system. This includes identifying the financial management needs of the company, as well as the desired goals, such as improving the efficiency and accuracy of financial information processing. Secondly, choose the financial management information system software suitable for the company. Software selection needs to consider the company's scale, industry characteristics, financial management needs and other factors to ensure that the selected software can meet the actual needs of the company. Next, the design and development work of the system needs to be carried out. This includes determining the architecture of the system, database design, interface design and other work to ensure that the system can run smoothly and meet the needs of the company. After the development of the system is completed, the testing and debugging work of the system need to be carried out. This includes the testing of various functions of the system to ensure the stability and reliability of the system. Finally, it is necessary to conduct system training and promotion for employees. This includes introducing employees to the functions of the system and how to use it, as well as the problems that arise in the process of using it and how to solve them. Through the implementation of the above steps, we can effectively build a financial management information system that meets the needs of the company and improve the level of financial management informatization of the company.

The application of big data and artificial intelligence in financial management is one of the important means of enterprise financial management informatization at present. First of all, big data technology can help enterprises better deal with the massive data related to finance, discover the potential business value and risk points through data mining and analysis, and provide more powerful support for the financial decision-making of enterprises. Secondly, the application of artificial intelligence technology in financial management includes intelligent forecasting,

automated processing and intelligent risk identification, which can greatly improve the efficiency and accuracy of financial management work. For example, through artificial intelligence technology, enterprises can realize the automatic classification, identification and processing of financial data, which greatly saves labor costs and time costs.

In addition, the application of big data and artificial intelligence in financial management can also help enterprises carry out intelligent financial risk management. Through the analysis of big data, combined with the intelligent risk identification and prediction ability of artificial intelligence technology, enterprises can better identify and evaluate all kinds of financial risks, and take appropriate risk prevention and control measures in time, so as to reduce all kinds of risks faced by enterprises in financial activities and improve the robustness and reliability of financial management.

In addition, the application of big data and artificial intelligence in financial management can also provide enterprises with more accurate financial forecasting and decision support. Through the analysis of big data, combined with the intelligent forecasting ability of artificial intelligence technology, enterprises can more accurately predict the future financial development trend, and provide a more scientific basis for the financial decision-making of enterprises. This is of great significance for the financial planning and strategic decision-making of enterprises, which can help enterprises better grasp the market changes and opportunities, and improve the decision-making accuracy and flexibility of financial activities. To sum up, the application of big data and artificial intelligence in financial management plays an important role in promoting the management of corporate financial activities. Through the analysis of big data and the intelligent application of artificial intelligence, enterprises can better process financial data, improve the efficiency and accuracy of financial management, reduce financial risks, provide more accurate financial forecast and decision support, so as to realize the scientific and intelligent management of corporate financial activities.

#### **4. Implementation steps and time planning of the improved strategy**

Strategy analysis and goal setting are very important steps to improve the management of financial activities of an enterprise. When conducting strategic analysis, first of all, it is necessary to conduct a comprehensive evaluation and analysis of the financial situation of the enterprise, including detailed analysis of financial statements such as balance sheet, cash flow statement and income statement, as well as in-depth study of financial ratios and indicators, so as to find the problems and bottlenecks in financial management.

In terms of goal setting, enterprises need to clearly determine the specific goals to improve financial activities, such as reducing the cost of capital, improving the efficiency of capital use, improving product sales revenue, etc. At the same time, it is necessary to establish the time node and measurable target indicators that can be implemented. These objectives should be specific, measurable, achievable and consistent with the overall strategic objectives of the enterprise.

In addition, enterprises also need to formulate implementation strategies, and carry out risk assessment and plan design for the strategies in light of the actual situation. Enterprises can adopt financial planning, risk management, financial analysis and other tools and methods to fully evaluate and predict the difficulties and challenges that may be faced by the implementation of the strategy, as well as design a detailed implementation plan for the response strategy. In the process of strategy implementation, enterprises need to effectively track and monitor various strategies, timely discover and solve possible problems and risks, and ensure the smooth implementation of the entire strategy. At the same time, the enterprise also needs to establish an effective incentive and assessment mechanism to encourage employees to actively participate in the implementation of the strategy, and ensure the effectiveness of the implementation of the strategy and achieve the goal.

Finally, the enterprise should carry out the evaluation and summary after the implementation of the strategy, conduct in-depth summary and reflection on the management strategy to improve the financial activities of the enterprise, find the existing problems and formulate the next improvement measures, so as to

continuously improve and enhance the financial management level of the enterprise.

### **Develop the implementation plan :**

First of all, the implementation plan needs to clearly define the goals and the time when the goals will be achieved. When formulating the implementation plan, it is necessary to list exactly the specific steps that need to be implemented and the time plan for each step in order to comprehensively and systematically promote the improvement strategy of financial activities. This means that each step needs to be broken down in detail, breaking down the overall improvement strategy into small, actionable steps, and specifying the time and resources required for each step.

Secondly, developing an implementation plan requires full consideration of various risk factors. In the process of formulating the implementation plan, the various risks that may appear should be fully assessed and analyzed, and the corresponding risk countermeasures should be formulated. In this way, the emergence of risks can be timely addressed in the implementation process to ensure the smooth implementation of improvement strategies.

In addition, the development of the implementation plan also needs to clearly write the information of the responsible person, specific implementation steps, time node and resource investment into the plan. The responsible person needs to be clear about his/her role and responsibility in the whole implementation plan so as to supervise and manage the implementation process. At the same time, the clarity of implementation steps and time nodes can help to comprehensively evaluate the feasibility and effectiveness of the implementation plan.

In addition, the establishment of a monitoring and evaluation mechanism is needed to make the implementation plan. It is very important to monitor and evaluate the implementation process of the implementation plan to identify problems and risks and adjust and improve the implementation plan in a timely manner. At the same time, timely monitoring and evaluation can also ensure that the implementation plan can be carried out smoothly according to the plan and improve the effectiveness of the implementation plan.

Finally, the development of the implementation plan requires internal and external communication and coordination. In the process of making the implementation plan, it is necessary to fully communicate and coordinate with the relevant internal departments and external units to ensure the smooth progress of the implementation plan and obtain their support and cooperation. This is conducive to the overall promotion and coordination of the implementation plan, and improve the implementation effect of the improvement strategy.

### **Phased implementation and time planning**

According to the implementation steps and time plan of the improvement strategy, phased implementation is the key to ensure the improvement of the management of the financial activities of the enterprise. First, when developing a specific improvement plan, it is necessary to clearly define specific objectives and quantifiable results for each phase. Secondly, the whole improvement process needs to be divided into several stages, each stage needs to set a clear time node and completion time. This can ensure that the set goals and tasks are completed within the specified time. In the implementation process, it is necessary to closely monitor and control the progress of each stage, and adjust the plan in time to ensure that the improvement work goes smoothly as planned. In addition, after the completion of each stage, it is necessary to carry out a detailed evaluation and analysis, sum up the experience and lessons, and provide a basis for the implementation of the next stage of adjustment and improvement.

In addition, in view of the objectives and tasks of phased implementation and time planning, adequate resource allocation is required. In the implementation process of each stage, human, material, financial and other resources need to be fully considered and reasonably allocated. In addition, attention should be paid to avoid the waste and repeated investment of resources to ensure the maximum benefit of resources. In the phased implementation, it is also necessary to allocate resources reasonably and optimize the allocation of resources according to the characteristics of different stages to ensure that the improvement work is carried out efficiently.

The phased implementation and time planning also need to fully consider the influence factors of the external environment. When formulating the time planning and implementation plan, it is necessary to fully consider external factors such as industry development trends, market demand changes, policy and regulation adjustments, make reasonable analysis and forecast, and take countermeasures in advance to cope with the uncertainty of the external environment, ensure that the improvement work is not affected by external factors and maintain stable progress.

Finally, the phased implementation and time planning need to establish a sound supervision and evaluation mechanism. In the implementation process of each stage, an effective supervision mechanism needs to be established to monitor the progress, results and benefits of the work in real time, and to find and solve problems in a timely manner. At the same time, it is necessary to establish a scientific evaluation system to objectively evaluate the implementation effect of each stage, provide a basis for the improvement work in the next stage, and constantly improve the implementation steps and time planning of the improvement strategy.

## **5. Adjustment and optimization of human resources and organizational structure**

### **Personnel allocation and adjustment**

As the management of financial activities of the enterprise needs to be supported by appropriate staffing and adjustment, we suggest that appropriate staffing and adjustment should be made in the adjustment and optimization of human resources and organizational structure. First of all, we need to conduct a personnel survey and evaluation to understand the actual situation and capability characteristics of the current personnel. This process needs to take into account the professional background, skill level, working attitude and teamwork ability of the employees in order to determine the rationality of the staffing. In this process, necessary information can be obtained through interviews, appraisals and employee evaluations.

Secondly, according to the results of personnel investigation and evaluation, it is necessary to carry out personnel suitability and training. For existing employees, they can improve their professional skills and work ability through training, so that they can better adapt to the financial management needs of enterprises. At the same time, for the recruitment of new employees, it is also necessary to carry out job matching and training arrangements according to the actual needs, to ensure that they can quickly adapt to the work and play their due role.

In addition, staff adjustment or post adjustment should be carried out for employees who are not adapted to their positions or have insufficient abilities. This includes adjusting their job responsibilities, rearranging work content or making transaction arrangements to ensure that there are appropriate personnel in each position to support the management of financial activities of the enterprise. At the same time, it is also necessary to provide relevant career planning and development guidance to encourage employees to continue to learn and improve in order to meet the long-term development needs of the enterprise.

Finally, in the process of personnel allocation and adjustment, it is necessary to ensure fairness and justice, respect employees' personal choice and rights and interests, and establish a sound incentive and restraint mechanism. This can be achieved by establishing reasonable salary incentives, promotion mechanisms and assessment and evaluation systems to promote the enthusiasm and potential release of employees, and strengthen the restraint and supervision of employees to ensure the smooth progress of financial management activities of enterprises.

### **Optimization of organizational structure**

Secondly, organizational structure optimization also requires fine management from the aspect of personnel allocation. By assessing the actual work situation and post needs of employees, employees can be reassigned and adjusted to ensure that each post can be equipped with appropriate personnel, and the rational utilization and efficient operation of personnel can be realized.

In addition, the optimization of organizational structure also needs to pay attention to the setting of decision-making levels and the distribution of power. Appropriate adjustments to the management hierarchy can be considered to ensure that decisions are communicated and executed quickly and accurately, and to avoid the problems of delayed decision-making and poor execution caused by poor communication of information.

In addition, organizational structure optimization also needs to focus on the redesign and optimization of processes. By comprehensively sorting out and optimizing various business processes within the enterprise, the transparency and efficiency of decision-making can be improved, and unnecessary links and time consuming can be reduced, so as to improve the overall operational efficiency.

Finally, the optimization of organizational structure also needs to consider the improvement of culture construction and employee incentive mechanism. By clarifying the core values and cultural concepts of the enterprise, it can stimulate the team cooperation consciousness and innovation ability of the employees, provide a good soft environment support for the optimization of the organizational structure, and ensure the smooth implementation of the optimization measures and the continuous play of the effect.

### **Improvement of incentive mechanism:**

Incentive mechanism is a very important part of enterprise management, which plays a vital role in improving the enthusiasm of employees, work efficiency and team cohesion. In order to improve the incentive mechanism, we can first consider the introduction of the performance appraisal system, through the establishment of scientific performance evaluation standards, the employee's work performance is quantitatively evaluated, so as to motivate employees' positive work performance fairly and impartially.

Secondly, we can strengthen the salary incentive measures, design the salary policy in line with the employee's work performance, establish a diversified incentive mechanism, and constantly adjust and optimize the

incentive policy. At the same time, we should pay attention to the fairness of the salary incentive, so as to avoid the dissatisfaction of other employees caused by the high salary of individual employees.

In addition, encouraging management ideas can be advocated. By stimulating employees' inner motivation and work enthusiasm, employees can be cultivated to dare to take responsibility and actively innovate, so that employees can create more value for the enterprise while being self-motivated.

In addition, the establishment of a sound promotion mechanism is also an important part of improving the incentive mechanism, to provide employees with promotion channels, so that employees can see their own development potential and space, encourage employees to continue to improve their professional quality and management ability, and inject a steady stream of vitality for the long-term development of the enterprise.

Finally, attach importance to team cooperation and employee rewards. The company can fully commend and affirm the excellent work performance of employees through team rewards, individual commendation and other ways. At the same time, it is necessary to pay attention to the importance of team cooperation, so that employees understand the concept of team cooperation and win-win situation, so as to form a good working atmosphere and improve the overall competitiveness of the enterprise.

## **6.Training and cultural construction**

In the strategy of improving the financial management ability of enterprises, it is necessary to strengthen the professional training and skill upgrading of financial personnel. By holding training courses on financial knowledge, financial software operation, financial regulations and other aspects, the professional level and operational ability of financial personnel are improved to cope with the increasingly complex financial management work of enterprises. Secondly, the company can establish a sound financial internal control system, including institutional norms, internal audit and risk management, to ensure the compliance and robustness of corporate financial activities. By clarifying the

financial approval process and improving the expense control system, the efficiency and standardization of financial management can be effectively improved.

In addition, the introduction of advanced financial management tools and systems is also one of the key strategies. Enterprises can invest in the purchase of advanced financial software to realize the automatic processing and information management of financial data, so as to improve the accuracy and timeliness of financial data and provide reliable data support for management decisions.

In addition, in order to enhance the ability of financial management of enterprises, it is also necessary to strengthen the communication and cooperation ability and team cohesion of the financial team. By organizing team building activities, strengthening internal communication and cooperation, cultivating team members' sense of responsibility and belonging, and improving the executive power and innovation ability of the whole financial team.

Finally, it is suggested that the enterprise leadership should pay attention to the importance of financial management and strengthen the strategic planning and decision support of financial management. The leadership needs to work closely with the financial team to deeply understand the financial situation of the enterprise, formulate financial goals and strategic planning, and provide the necessary resource support to promote the promotion and continuous improvement of the financial management ability of the enterprise.

Corporate culture plays a crucial role in financial management. First of all, corporate culture has a profound influence on employees' behavior and decision-making. A good corporate culture can shape the code of conduct and attitude of employees, make them more compliant with rules and regulations in financial management, improve work efficiency and reduce the risk of violations. Secondly, corporate culture also affects the way employees communicate and their ability to work in teams. An open and cooperative corporate culture can promote communication and collaboration within the financial department, making information flow smoother and decision-making more effective. Thirdly, corporate

culture plays an important role in the motivation and sense of belonging of employees. Good corporate culture can stimulate the enthusiasm and creativity of employees, enhance the cohesion and identity of employees to the enterprise, and then enhance the input and contribution of employees to the financial management work. In addition, corporate culture also has a significant impact on the reputation and social responsibility of the company. A company with a positive corporate culture is more likely to gain social recognition and support and promote its sustainable development. Finally, corporate culture also has an important impact on a company's risk management and compliance management. A good corporate culture can make employees pay more attention to the overall interests of the enterprise and consciously abide by relevant laws and regulations, thus reducing various potential risks in the company's financial activities. Therefore, establishing and continuously strengthening positive corporate culture is of great significance for improving the management of corporate financial activities.

The construction of financial decision-making training system is a crucial part of the management of corporate financial activities. First of all, it is necessary to establish a perfect training plan, including determining the content of training, objectives, training cycle, etc., and combine with the financial strategy and objectives of the enterprise. Secondly, corresponding training courses should be designed according to the different career levels and responsibilities of employees, so as to meet the training needs of employees at different levels. In addition, the training content should be constantly updated to adapt to the rapid changes in the market and industry, ensuring that employees always have the latest knowledge and skills for financial decision-making. In addition, an effective training evaluation mechanism should be established to adjust the training plan in time and improve the training effect through assessment and feedback. Finally, according to the actual situation of the enterprise, external professional institutions or professionals are introduced to provide customized financial decision-making training to ensure the professionalism and practicability of the training.

## 7. Continuous improvement and effect monitoring

**The establishment of a monitoring mechanism** is a very important part of the management of enterprise financial activities. First of all, we can evaluate the financial situation of enterprises by establishing monitoring indicators, including financial ratio, cash flow, profit and loss, etc. These indicators can help enterprises understand their own financial operation, find problems in time and formulate countermeasures. Secondly, with the help of information technology, we can establish a financial management system to realize the real-time monitoring of the financial data of the enterprise, and timely discover and deal with abnormal situations. In addition, the establishment of a special financial monitoring team, responsible for monitoring the indicators of financial activities, timely report to decision makers, in order to take appropriate measures in time. Moreover, a regular financial audit system can be established to audit the financial activities of enterprises by an independent audit institution to ensure their authenticity and legitimacy. In addition, an effective internal control system can be established to effectively supervise the financial activities of enterprises and reduce various risks. Finally, establish a sound risk management mechanism to effectively control and prevent all kinds of risks that may be faced in financial activities to ensure the normal operation of financial activities of enterprises.

**Continuous improvement** is a crucial part of the management of financial activities of an enterprise. First of all, enterprises should establish a perfect performance evaluation system to realize the comprehensive monitoring and evaluation of corporate financial activities. This includes formulating reasonable performance indicators, such as asset-liability ratio, current ratio, debt-paying ability ratio, etc., in order to understand the financial situation and operation of enterprises in a timely manner.

Secondly, enterprises should strengthen internal control, establish a sound internal audit system and risk management system, timely discover and correct the problems and risks existing in the financial activities of enterprises, and take timely measures to improve and prevent them. At the same time, enterprises should also

establish a special financial management team, strengthen team building and personnel training, in order to improve the professional quality and management level of financial management personnel.

In addition, continuous improvement also requires continuous optimization of financial processes and the use of information technology means to achieve automated and efficient management of financial activities. Through the introduction of advanced financial management software and system, to improve the efficiency and accuracy of financial data processing, so as to achieve a more refined and comprehensive management of financial activities.

In addition, enterprises should actively advocate and implement fine management, constantly optimize the cost structure, improve the efficiency of resource allocation, in order to reduce financial risks and cost expenditures. Through fine management and optimization and adjustment of various financial activities of enterprises, the overall performance of enterprises can be improved, and the competitiveness and sustainable development ability of enterprises can be improved.

Finally, the enterprise should establish a sound communication mechanism, strengthen internal and external communication and cooperation, form an improvement atmosphere with full participation of the enterprise, encourage employees to put forward suggestions and improvement suggestions, and promote the continuous improvement and improvement of the enterprise's financial activities. At the same time, the enterprise should timely check and evaluate the improvement measures, in order to achieve the continuous improvement effect monitoring and timely adjustment.

**Effect evaluation and feedback** is a very important part of enterprise financial activity management. First, we need to establish a set of scientific evaluation system, including the determination of evaluation indicators, data collection and analysis methods. Evaluation indicators can include financial performance, cost control effect, risk management effect, etc. Data collection can be carried out through financial statements, cost accounting systems, risk

management reports, etc. Data analysis methods can include trend analysis, comparative analysis, ratio analysis, etc. In this way, we can ensure that we get objective and comprehensive evaluation data.

Secondly, we need timely feedback on the evaluation results. This includes giving feedback to the departments or individuals responsible for each financial activity on the effectiveness of their work, and giving feedback to upper management on the overall effectiveness of financial activity management. When giving feedback, it is necessary to highlight the core of the problem and the to adjust and improve the problem, so as to improve the overall management effect.

In addition to the formal evaluation and feedback, we can also introduce some real-time monitoring tools and methods, in order to understand the effect of financial activities in a more timely manner. For example, financial performance dashboard can be established to visually display key indicators and trends of financial activities through data visualization, as well as early warning indicators, so as to detect problems in time and make timely adjustments. At the same time, regular financial activity effect evaluation meetings or workshops can be established, with the participation of the heads of relevant departments and management, in-depth analysis of the evaluation results and problems, formulation of improvement measures, and supervision of the implementation of improvements. To sum up, through the establishment of a scientific evaluation system, timely feedback, the introduction of real-time monitoring tools and methods, can effectively improve the effect of enterprise financial activities management. This will help optimize the allocation of resources, reduce risks, and improve the profitability and competitiveness of enterprises.

### **Conclusions for the Section III:**

As the management of enterprise financial activities is a crucial part of the whole enterprise operation, this study deeply discusses and analyzes the suggestions and implementation of the financial activities management of Huayu Environmental Protection Technology Co., LTD. The research finds that the

adoption of modern information technology and financial tools can better monitor and manage corporate financial activities and improve the efficiency of financial operations. At the same time, it is recommended that enterprises strengthen internal control and standardized management, establish a sound financial risk prevention mechanism to reduce the possibility of risk occurrence, and properly deal with financial risks that have occurred. In addition, the monitoring and analysis of the external environment is also an important means to improve the management of corporate financial activities, and enterprises need to adjust their own strategies and policies in time to adapt to changes in the market environment. Finally, this study suggests that enterprises should strengthen information disclosure in the management of financial activities, enhance corporate image and transparency, and enhance investor confidence, so as to obtain more financing channels and cooperation opportunities. Through the implementation of the above suggestions, enterprises can better improve the management of financial activities and enhance the profitability and sustainable development ability of enterprises.

The effect analysis of management strategy implementation is an important means to evaluate the effectiveness and impact of the measures taken. First of all, we need to establish a set of scientific evaluation index system, including but not limited to financial data index, market performance index, employee satisfaction and other indicators, in order to comprehensively and objectively evaluate the implementation effect of management strategy. Secondly, a combination of quantitative and qualitative methods should be adopted, such as financial ratio analysis, market share analysis and employee questionnaire survey, to comprehensively evaluate the implementation effect of management strategies. At the same time, it is necessary to take into account that the impact of different management strategies on enterprises has a certain lag, so the implementation effect should be tracked and analyzed for a long time.

In the analysis of the implementation effect of management strategy, the influence factors of external environment should be fully taken into account.

For example, the change of industry competition pattern, the adjustment of macroeconomic policy and other factors may have an important impact on the implementation effect of management strategy. Therefore, in the implementation effect analysis, it is necessary to exclude or control the interference of these external factors to ensure the accuracy and effectiveness of the analysis results.

In addition, the implementation effect analysis of management strategy should be combined with the overall objectives and development strategies of the enterprise to evaluate whether the management strategy has a positive effect on the realization of the overall objectives of the enterprise. For example, the focus of the implementation effect analysis of management strategy can be placed on whether it promotes the improvement of the profitability of the enterprise, the stability of the market position, the improvement of staff morale and other aspects, so as to verify whether it meets the requirements of the overall development of the enterprise.

Finally, according to the results of the analysis of the effect of the implementation of management strategies, the management strategies should be adjusted and optimized in time to ensure that the management of the financial activities of the enterprise is always kept on a virtuous circle track. At the same time, an external professional body should be introduced to conduct a third-party evaluation of the implementation effect to ensure the objectivity and credibility of the evaluation results.

The future research direction suggestions can be carried out from the following aspects: First, the influence of external environmental factors of corporate financial activities on management decisions, including the influence mechanism of policies and regulations, market competition, international economic environment and other factors on corporate financial activities and the coping strategies of management decisions can be thoroughly studied. Secondly, the influence and application of information technology on corporate financial management can be further studied, and the innovative application and management practice of big data, artificial intelligence and other technologies in financial management can be discussed. In addition, the risk management of

modern enterprise financial activities can also be deeply discussed, including financial risk, market risk, credit risk and other aspects of management and preventive measures. In addition, we can combine the concept of sustainable development to deeply study the role and application practice of corporate social responsibility in financial management, and explore the management mode and path of integrating social responsibility into financial activities of enterprises. Finally, specific case studies on financial management can be carried out for different industries, different enterprise sizes and different market environments to sum up the best management practices and lessons learned in different contexts, so as to provide more specific and practical guidance for the practice of corporate financial management.

## **CONCLUSIONS**

1. Through financial data analysis and prediction, we can more accurately grasp the financial situation and future development trend of enterprises. This will help

enterprises make more scientific and reasonable financial strategies and decisions, and improve the accuracy and efficiency of financial decisions.

2. Strengthen internal financial management and establish a sound internal control system and risk management system. By standardizing the financial management process and improving the efficiency of internal audit, it can better guarantee the capital security and financial sound operation of enterprises and reduce financial risks.

3. Strengthen the monitoring and analysis of the external financial environment and respond to market changes and policy adjustments in a timely manner. By adjusting financial strategies and risk prevention mechanisms in a timely manner, we can better adapt to market changes and maintain an advantageous position in the competition.

4. Strengthen financial information disclosure and transparency, and establish a good corporate image and reputation. This will help enhance the trust of investors and partners in the company, attract more investment and cooperation opportunities, and promote the long-term development of the company.

5. Focus on investment in human resources and technology, and improve financial management and operations. By strengthening staff training and introducing advanced financial management technology tools, we can better improve the professional level and work efficiency of the financial management team, and provide solid support for the sustainable development of enterprises.

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