

Research and Discussion on Human Resource Cost Management of Modern Small and Medium-sized Enterprises

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Abstract: Small and medium-sized enterprises should pay attention to the cost of human resource management when conducting human resource management. After investing a lot of management resources, energy and funds, how can the cost effectiveness of the invested human resource management be maximized, it is modern under the current new economic situation. SMEs need to focus on issues. This article analyzes the current management problems when analyzing the talent cost management activities of modern small and medium-sized enterprises, and deeply explores the specific measures for modern small and medium-sized enterprises to strengthen human resource cost management.

Introduction

As a modern small and medium-sized enterprise, in the development process, we should always pay attention to human resources management issues, and we must focus on the effective development of human resources and the full play of human resources value. Enterprises should pay attention to clearly define the composition of human resource costs, and pay more attention to building a scientific human resource cost management index system. At present, most modern small and medium-sized enterprises do not have enough in-depth understanding of the content of human resource cost management, and lack of perfect and scientific human resource cost management methods, which ultimately leads to inefficient human resource cost management. Based on this, modern central enterprises must strengthen the study of human resource cost management issues, and sum up experience in continuous practice to form a human resource cost management model that is more in line with enterprise development requirements.

1. The necessity of modern small and medium-sized enterprises to strengthen human resource cost management

Human resource cost management mainly includes human resource cost forecasting, human resource cost budgeting, human resource cost value measurement, human resource cost-benefit analysis and specific decision-making. As a highly professional management activity, modern small and medium-sized enterprises are highly required focus on and concentrate resources for management. The effectiveness of human resource cost management is directly related to the efficiency of the enterprise. Especially in the context of the current new economic development, modern small and medium-sized enterprises should pay more attention to human resource cost management to ensure that human resources are converted into economic benefits. Human resources are one of the most dynamic elements in the production factors of modern small and medium-sized enterprises. And in the context of the current era of knowledge economy and the continuous development of information technology, competition between enterprises is more inclined to talent and technology competition, so modern small and medium-sized enterprises must increase their investment in human resources and balance human resource costs. The ratio between the investment and the other cost input of the enterprise ensures that all production factors of the enterprise can exert their due benefits under perfect support. Taking a modern small and medium-

sized enterprise as an example, its employee compensation and total profit indicators for 2015-2019 are shown in Table 1 below:

Serial number	project	Year:2015	Year:2016	Year:2017	Year:2018	Year:2019
1	Employee compensation (ten thousand yuan)	49,427,62	29,939,76	57,624,07	58,524,12	63,949,71
2	Total salary (ten thousand yuan)	33,533,86	25,242,05	37,758,25	32,597,47	35,879,84
3	Total profit (ten thousand yuan)	689,36	838,09	12,166,06	47,957,28	61,493,92
4	Labor cost profit rate (%)	1.39	2.80	21.11	81.94	96.16

Table 1. A company's employee salary, total profit and other indicators in the past five years

The company conducted scientific management of the human resources budget in 2018 and 2019. Compared with the years in which human resources cost budget management was not implemented from 2015 to 2017, the total employee compensation was significantly lower than the total profit, so it can be seen that the implementation after scientific human resource cost management measures, it is conducive to the improvement of corporate profit levels. As a result, modern small and medium-sized enterprises must be good at finding a balance between human resource costs and corporate profits, and build enterprises and employees into a community of interests to ensure that scientific human resource cost management activities promote a significant increase in corporate profits.

2. Existing problems of human resource cost management in modern small and medium-sized enterprises

2.1 Lack of advanced management concepts

At present, most of the small and medium-sized enterprises still use the traditional management concept in human resource cost management, and lack of scientific and in-depth knowledge of human resource cost management. Leading managers to believe that human resource cost management is limited to cost management, and lack of attention to budget management and accounting management. According to the questionnaire survey of current small and medium-sized enterprises in our country, about 40% of enterprises recognize the importance of human resource cost management, while other enterprises do not pay enough attention to human resource cost management. And the cognition of human resource cost management stays on the surface. It is impossible to truly implement human resource cost management by simply strengthening the control of personnel salary or enterprise training costs.

2.2 The human resources cost management system is not perfect

Small and medium-sized enterprises have a high demand for the use of funds and talents during the operation process. Therefore, in the development process, we must pay attention to the management of enterprise human resource costs. At present, most of the modern small and medium-sized enterprises in our country have the problem of unsound human resource cost management system when carrying out human resource cost management, which is mainly reflected in the unsound budget management system and the unsound accounting management system. Most modern small and medium-sized enterprises lack an independent human resource cost budgeting and accounting system, which makes it impossible to complete the actual human resource cost budget and scientific accurate accounting, which in turn leads to the difficulty in ensuring quality and efficiency in human resource cost control. And in the implementation of specific human resource cost management, most modern small and medium-sized enterprises are inclined to command management, lack of systematic management planning, and the management process is more casual, which makes it difficult to accurately reflect the results of human resource cost management. Comparing with others, it cannot provide scientific reference for the subsequent decision-making of human resource cost management.

2.3 The content of human resource cost management is unreasonable

Human resource cost management involves more management content. For modern small and medium-sized enterprises, when managing, they should always pay attention to their own development status and management needs to ensure the scientific and efficient management of human resource costs. However, in the current human resource cost management process of small and medium-sized enterprises, most of them have the problems of unreasonable content of human resource cost management and low management effectiveness. In the actual management process, the management of human resource use cost and development cost is unscientific, and there is a serious irrational consumption of human resources. The cost of human resources has increased.

2.4 Human resource cost control methods need to be improved

Controlling the cost of human resources from a modern perspective, small and medium-sized enterprises should focus on adjusting the control model and specific control methods. Due to the lack of flexibility and flexibility of human resource cost management methods, and the lack of information technology, it is impossible to effectively guarantee the value of human resource cost. The application has caused problems in the current human resource cost management of small and medium-sized enterprises, which is not conducive to the healthy and sustainable development of enterprises.

3. Do the concrete countermeasures of human resources cost management of modern small and medium-sized enterprises

3.1 Update management concept and perfect organization setting

3.1.1 Promote modern human resource cost management concepts

Under the concept of modern human resources cost management, small and medium-sized enterprises need to use their own development needs as a benchmark when managing human resource costs, with the help of new management software and technology to achieve a comprehensive collection of human resource cost parameters and in-depth value mining, and ensure that human resource cost parameters are perfect and easily available, and provide specific support for subsequent human resource cost management.

3.1.2 Establish a perfect human resource cost management organization

When modern small and medium-sized enterprises carry out human resource cost management, they should pay attention to the establishment of a special human resource cost management department, that is, to provide the necessary support for the efficient development of human resource cost management activities from the perspective of improving the organization settings. Under the special human resources management department, you can carry out special management of human resource costs, including human resource development expenses, human resource usage expenses, etc., so that you can achieve scientific budgeting and accurate accounting of human resource costs, ensuring that no serious manpower occurs Waste of resources.

3.2 Improve the management system and improve management efficiency

3.2.1 Improve the human resources cost budget system

To manage the cost of human resources, managers need to carry out actual management from the perspective of improving the budget management system, that is, to prepare a human resource cost plan for the specific development plan and capital of the enterprise to achieve fine control of human resource costs. Modern small and medium-sized enterprises should clarify the specific human resource cost status of each management department, subdivide the human resource cost management tasks, clarify the cost control indicators of each department, and make the budget plan reasonable. Enterprises should set specific standards for labor forms, staffing, quotas, and salary distribution according to the annual production and operation tasks. At the same time, it is

necessary to work out a more scientific human resource cost budget control plan on the basis of considering the changes in various indicators, and lay a good foundation for the control of the total cost of the enterprise.

3.2.2 Improve human resource cost accounting system

Modern small and medium-sized enterprises need to formulate a specific human resource cost accounting system before perfecting the human resource cost accounting system. It is necessary to standardize human resource cost statistical work and form a unified human resource cost index system to ensure that the development of human resource cost accounting work has the basic premise, and in the construction of the human resource cost accounting system, we must strengthen the control from the following links:

First, we must build from the perspective of perfecting human resource cost accounting indicators, and strengthen control from the three perspectives of enterprise personnel capability and management level measurement indicators, management cost input indicators, and human resource cost input indicators; Second, we must establish special human resource cost reports system, we must prepare human resource cost reports for the above three indicators, and reflect them in national statistical reports, which can establish a perfect human resource cost forecasting system to ensure that human resource cost accounting can be carried out efficiently; Three, pay attention to the cost of human resources at all times, and do a timely and accurate analysis of human resource costs to ensure timely discovery, timely feedback, and timely resolution.

3.3 Clear management content and improve management quality

3.3.1 Strengthen human resources development cost management

The development of modern small and medium-sized enterprises needs to pay attention to the efficiency of enterprise development, and the efficient operation of enterprises depends on the scientific management of human resources. In human resource management activities, it covers human resource cost management and control. When performing specific human resource cost control, management personnel need to clarify the management content. First of all, the management of human resource development costs should be strengthened. Human resource development mainly includes human resource training, human resource tapping, etc., and the above activities need to consume a certain amount of enterprise costs. Therefore, for the above activities, enterprises must plan well, based on Enterprises have formulated perfect investment plans for human resource development costs for the actual needs of human resources. Based on this, modern small and medium-sized enterprises should pay attention to classify enterprise talents and conduct specific control on the proportion of development investment for talents at all levels to ensure that the cost of human resources development obtains a high return on investment.

3.3.2 Strengthen human resource use cost management

Human resource cost management also includes the cost of human resource use. Considering from the perspective of mobilizing the enthusiasm of employees, modern small and medium-sized enterprises need to pay attention to the cost that may be consumed during the use of human resources. The cost of using human resources in an enterprise mainly includes salaries, assessment rewards, and welfare subsidies. Therefore, the enthusiasm of employees can be stimulated. From the perspective of improving the return on investment in human resource use costs, companies should pay attention to formulating a scientific human resource use cost investment plan, to ensure that salaries, assessment rewards, and welfare subsidies are at appropriate levels and have a unified payment standard to ensure the use of human resources cost investment can really bring benefits.

3.4 Improving management methods and demonstrating working standards

3.4.1 Promote the PCDA cycle control method

When managing the cost of human resources, managers can apply the PCDA cycle management method, namely P (Plan), D (Do), C (Check) and A (Action). In the specific management process, when applying the PCDA cycle method, it should be controlled from the following perspectives:

(1) Plan + human resource cost management plan

Under the concept of "Plan", human resource cost management personnel of enterprises should make scientific budgets for human resource cost management, and closely combine the company's assessment objectives and the actual situation of the human resource market to ensure the realization of scientific predictions. Based on this, human resource cost management personnel can subsequently conduct human resource cost input and output analysis to ensure the maximum utilization of human resource value in the future.

(2) Do + human resource cost management implementation

In the specific management of human resources costs, managers need to implement actions from the perspective of investment and cost monitoring. Enterprises must start from strengthening the concept of cost control, set up a special inspection agency, and achieve department linkage. At the same time, we must implement a budget adjustment and review mechanism. Enterprises must adjust it under a perfect budget plan, and continuously optimize the application, review, and implementation processes to ensure that human resources cost management activities can be carried out efficiently.

(3) Check + human resource cost check

After completing the basic human resource cost management work, the relevant management personnel need to carry out follow-up inspections, review the specific cost management results of each link, and find and correct deviations in time. Modern small and medium-sized enterprises can regularly track and check the human resource management work, and regularly hold human resource cost analysis meetings based on the company's financial statements to find out the deviation between the plan and the actual results, and are good at summarizing and summarizing Experience to provide reference for human resources cost management experience for the next year. In addition, we must pay attention to the establishment of a cost early warning mechanism, to help companies strengthen self-discipline, effectively monitor human resource costs, and ensure a scientific allocation of cost accounting goals.

(4) Action + human resource cost processing

After completing the above three links, the human resources cost management personnel can deal with the specific situation of human resource costs and effectively summarize the results of human resource cost management. At this stage, the human resources cost management situation should be summarized, and the cost management work of different departments should be summarized from different perspectives to ensure that the specific analysis of the human resource cost management issues that arise will provide for the efficient development of subsequent human resource cost management activities stand by.

3.4.2 Take various measures to reduce the cost of human resources

When managing human resource costs, managers must be good at finding ways that may help reduce human resource costs from multiple aspects. For example, human resource cost can be reduced by strengthening human resource cost management planning, and personnel can be reduced by strengthening personnel skills training. The cost loss caused by mobility can improve the fit between employee development goals and enterprise development goals by creating a good corporate culture, thereby reducing brain drain and thereby reducing human resource costs. In addition, the most critical thing is to reduce human resource costs through reasonable incentives, that is, to allocate wages, bonuses, and welfare subsidies reasonably, to ensure that the ratio of various human resource cost inputs is reasonable. At the same time, information technology can be used to build a human resource cost management platform and a dynamic talent pool to provide modern technical support for human resource cost management, so as to effectively improve the efficiency of human resource cost management.

Conclusion

How to manage human resource cost under the new economic situation is a subject that modern small and medium-sized enterprises need to focus on. In the actual development process, the performance of human resource efficiency depends on scientific management methods. The realization of the balance between human resource cost management and the effective use of human resource value is a problem that modern small and medium-sized enterprises need to consider when carrying out human resource cost management. When carrying out specific human resources cost management, managers should be guided by problems and guided by development goals to update the actual management methods to ensure that a perfect human resources cost management system is built. Under advanced concepts and technologies, guarantee Human resource cost management has obtained higher benefits.

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