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THE IMPACT OF INTERNATIONAL CONVERGENCE OF ENTERPRISE ACCOUNTING STANDARDS ON ENTERPRISE FINANCIAL MANAGEMENT PRACTICE



The Impact of International Convergence of Enterprise Accounting Standards on Enterprise Financial Management Practice

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DOI[10.2991/edmi-19.2019.83](#) [How to use a DOI?](#)**Keywords**

enterprise accounting standards, financial management, financial management practice.

Abstract

In order to do a good job in financial management, enterprises must start with accounting standards and give full play to the role of financial management. At present, China's enterprise accounting standards have been revised several times in

accordance with the development direction of international accounting standard which shows that China's financial management level has improved, which means that the development of enterprise financial management needs more in-depth study of enterprise accounting standards. Starting from the relationship between accounting standards and financial management, this paper points out the important changes of accounting standards, expounds the influence and role of international convergence of accounting standards on financial management, and accordingly points out which measures enterprises should take under the background of the current new accounting standards.

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