

# Research on the dynamic asset management mechanism of oil product sales enterprises

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**Abstract:** as the reform of state-owned enterprises three years action plan (2020-2022), the implementation of the deepening, and the oil industry downstream enterprise structure reconstruction of deep, oil sales enterprise internal and external environment changes have taken place, the structure of the reshaping, to its large assets, investment recovery period characteristics of oil sales enterprise asset management put forward higher requirements. It is necessary to optimize our asset management level, change our management ideas, rely on the value leading role of financial transformation, and establish a more comprehensive dynamic management mechanism, so as to become a new quality competitiveness for enterprises to optimize the allocation of stock assets and improve economic benefits.

**Key words:** oil sales enterprises, asset management, comprehensive dynamic mechanism

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Sales enterprise asset management status and the establishment of a comprehensive dynamic asset management

## 1.The necessity of mechanism

### 1.1Current situation of asset management of sales enterprises

#### 1.1.1General equipment procurement is more intensive and significantly improved in efficiency

In accordance with the principle of intensification, a unified platform procurement is carried out, and the asset quality is effectively guaranteed. After years of exploration, \* \* enterprise has established its own procurement platform (Yipaike), which solves the problems of enterprise procurement inquiry, contract performance and long procurement time from the source, and can ensure the traceability of procurement equipment in the whole process. This also provides the source of accessories support for the subsequent asset maintenance. The establishment of an integrated procurement platform also provides suppliers with a broader product market, adapts to the development needs of enterprises, closely follows the market changes, realizes the two-way interaction between customers and suppliers, improves the production efficiency of enterprises, and reduces the shutdown time.<sup>1</sup>

#### 1.1.2.The specialization of asset management personnel has been continuously strengthened, and the asset management ability has been continuously improved

At present, according to the scale of assets, each enterprise has set up corresponding asset centralized management departments, specializing in the management of state-owned assets, effectively ensuring the maintenance and appreciation of state-owned assets and preventing the loss of state-owned assets. Even if the units with separate management departments cannot be set up, the provincial company will set up comprehensive asset management positions according to the general-sub-management mode to coordinate the asset management of the whole unit. The municipal companies will also have corresponding part-time management personnel in accordance with the management mode to ensure that the personnel at all levels can manage the assets of their subordinate units. Asset management is not just such a simple thing as personnel. Improve the management ability of personnel and manage them according to a standardized mode.

Institutionalized constraints, regular training and exchange and learning have become a necessary process for the growth of managers."No rules, no work" is the basic principle that financial management personnel need to follow, conscientiously perform the responsibility of asset management, according to the relevant asset management systems,

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<sup>1</sup>Note: Due to the special nature of the enterprise, \* \* needs to be replaced.

methods, implementation rules, the whole process, improve the level of enterprise management personnel.

#### 1.1.3 The dynamic asset management database is basically formed

The establishment of dynamic database is a necessary condition for asset value accounting and site management. Each asset is matched from the construction, procurement to the formation of the device number, cost center, asset description, etc., to form a unique asset number in the hologram. Carry out daily management according to the asset classes, carry out regular asset inventory, establish a dynamic asset update and disposal management ledger, keep the inventory papers, and form a data center with complete asset content, clear ownership and resource sharing.

For idle assets that can continue to be used, a unified enterprise adjustment platform should be established to give priority to ensure the internal adjustment and use of enterprises, and ensure that in the life cycle of assets, the goal of efficiency and value of enterprises. Even if the enterprise can no longer be used in the existing market, the whole transfer can be made on the platform to avoid idle waste of resources<sup>[1-2]</sup>。

#### 1.1.4 Establishment of the whole-process control system of assets

The formation of assets is divided from before, during and after investment according to the enterprise management process, to ensure the control of different links of each asset. For the problems in the production activities of enterprises, timely track, plan the maintenance time, reduce unnecessary production shutdown, and ensure the daily sales volume, which depends on the strict requirements and high standards. The whole process of the management and control of assets, the work of enterprises should be inclined to production and operation to timely ensure the needs of front-line production.

### 1.2. Problems existing in the asset management of sales enterprises

#### 1.2.1. The concept of asset management and efficiency needs to be deepened

Through the actual work research, it can be found that the asset management of enterprises has achieved some results, but it still focuses on the simple accounting of investment entry, depreciation, scrap and disposal, only to ensure that the management of physical assets meet the basic needs. There is a lack of deeper analysis of the use state of assets, and no scientific evaluation system has been formed for the state of assets, operation efficiency, production efficiency, and economic benefits, as well as dynamic analysis of asset management, which makes it cannot provide reference for asset renewal, allocation and use, regular maintenance, etc. At the same time, the existing management has not been effectively connected with the production and operation. According to the basic principle of asset management efficiency: "excellent assets create more efficiency, effective assets improve efficiency, and invalid assets become effective", the evaluation of asset operation is carried out, and the high and low assets without negative assets are clearly distinguished.

#### 1.2.2. The disconnection of all asset management links

At present, the asset management mode of sales enterprises is mainly as follows: the development infrastructure department is responsible for the purchase and construction of main equipment for new projects; the financial department enters the account according to the purchase contract and acceptance statement, etc. After the delivery and transfer, the safety and operation department becomes the management department of physical assets and is responsible for the daily management of assets. For the general equipment that needs to be updated, the demand unit shall apply, and the planning procurement department shall make centralized procurement arrangements according to the actual needs. The rest processes shall be handled similar to the new projects.

Through the current asset management mode, it can be seen that the segmented management mode is adopted, and more departments only invest, regardless of output, resulting in chaos and inefficiency of asset management. In addition, after actual visits, the responsibility of asset management is more on the grass-roots employees, who are not only responsible for daily production activities, but also need to manage on-site assets. Therefore, for the whole life cycle of assets, the rights and responsibilities between the management departments are not clearly defined, and they all want to be simple and extensive management. This also exposes the problems in the communication and coordination of all links. Management for the sake of management, without the concept of joint participation and joint creation, failed to reach a consensus<sup>[3-5]</sup>。

#### 1.2.3. Asset management personnel are not very professional

Although enterprises according to the asset scale, equipped with the corresponding asset management personnel, but through the actual work results to analysis, all kinds of management quality is uneven, grass-roots field practice learning time is short, for asset management analysis rely too much on the next level of report and book value, asset operation management concept can not keep pace with The Times, make the effective use of assets.

### 1.3.the necessity of sales enterprises to establish a comprehensive and dynamic asset management mechanism

The assets of oil sales enterprises rely on oil depot and add energy station, which has the characteristics of large investment scale, wide distribution, many types and great difficulty in management. At the same time, with the golden period of cash flow of sales enterprises, the management requirements of production and operation are getting higher and higher, and the scientific and reasonable asset management and evaluation is very important to improve the economic benefits of enterprises.

The enterprise carries out the overall layout according to the development of the macro economy, and forms a certain scale of assets. How to grasp the organic combination of stock management and incremental management, change from a single management to a value management, and inject a steady stream of power into the high-quality development of the enterprise. Enterprises should fully and effectively use the analysis of the composition of assets, utilization rate, integrity rate, utilization effect and other indicators, to ensure that the problems are found accurately, the causes are found accurately, and the measures are done effectively. The financial department should also cooperate with the asset management department to do a good job in tapping potential and increasing efficiency, transformation, replacement and allocation of the stock assets, so that they can be fully utilized.

## 2. Summary of the asset management practice of petroleum enterprises

At present, domestic and foreign oil enterprises mainly strengthen the daily management of assets by deepening the application of asset management theory, asset management theory and asset life cycle theory. According to the Barringer & Associates<sup>[6]</sup> Point of view of scholars, the life cycle cost of many assets has been basically determined in the design stage, so human intervention can only be the daily management of assets. Each asset from planning, approval, purchase, acceptance to capital transfer, through daily use, storage, maintenance, to scrap, cleaning, gradually converged at home and abroad, and formed a unique asset management system.

But due to the different nature of enterprises, the management of foreign enterprises has reached the effect of qualitative change, and the utilization degree of assets is significantly higher than that of the same type of domestic enterprises. In particular, the efficiency of assets is more worthy of learning from us. In view of the needs of domestic economic development and the continuous optimization and improvement of the assessment indicators of enterprises directly under the central government, sales enterprises are also changing their development strategies to adapt to the new requirements of economic development in the new era. To make good use of the overall resource allocation, "optimize the increment, invigorate the stock, improve the quality, and reduce the total amount" has become the goal of high-quality development of domestic oil enterprises<sup>[7-8]</sup>.

Domestic oil enterprises bear the three major economic, social and political responsibilities. Therefore, as the pillar of the national economy, our development is very different from that of foreign enterprises, but it has also become the foundation for the rapid development of Chinese enterprises.

## 3. Construction of a comprehensive and dynamic asset management mechanism for oil sales enterprises

### 3.1.Objectives of the dynamic asset management mechanism of oil product sales enterprises

Establish and improve the dynamic asset management mechanism of oil sales enterprises to break the traditional asset management mode, by learning from the asset management methods of advanced enterprises at home and abroad, with the help of the corresponding asset management technology, realize the asset management from the source, so as to establish a comprehensive dynamic asset management mechanism, to achieve the following goals:

### 3.1.1. Comprehensively clarify the status of enterprise assets

Through the establishment of a comprehensive and dynamic asset management mechanism, the current and even the problems in the past asset production and operation are deeply explored, and the assets are reclassified, expand the asset management ideas, and realize the establishment of a new management mechanism.

### 3.1.2. Optimize resource allocation with the goal of asset creation and efficiency

Comprehensive asset management mechanism, mainly from the stock assets and new assets from two aspects of dynamic management. For the stock of assets, According to the results of the asset classification and evaluation, Continuous tracking, allocation of low-negative assets, Using land replacement, public leasing, internal use, cooperative operation, asset disposal and other methods to implement, Ensure the effective revitalization of inefficient assets and the standardized disposal of assets to be scrapped, Gradually reduce the value of no negative effect assets according to the asset efficiency target, To achieve the management goal of "ineffective assets become effective, inefficient assets become efficient, and excellent assets create more efficiency"; For the new assets, In particular, for new construction projects, To strictly follow the guidance of the sales company, Strictly control the import of asset investment management, It is desirable to expand the competitive market share, But the blind pursuit of large-scale development is the enterprise development strategy out of the problem. To effectively improve the quality of investment, eliminate low without negative investment, we need to do a good job of strict investment port.

## 3.2. The basic principles of the enterprises dynamic asset management mechanism

### 3.2.1. The principle of comprehensiveness

Through the above elaboration in this paper, the current asset management has the problems of disconnection and unclear division of responsibilities. The dynamic asset management mechanism starts from the asset management itself, more prominent to expand the scope of asset management, from production and operational assets to auxiliary assets, from stock assets to new assets, should be incorporated into the dynamic management mechanism. At the same time, the concept of asset management should be established. After all, every job is directly or indirectly serving the production and operation. Only relying on the efforts of front-line staff, asset management is doomed to be chaotic. Fully stimulate the enthusiasm and initiative of each employee, everyone and everything follow the system arrangement, in order to gradually solve the loopholes in management.

### 3.2.2. The dynamic principle

The so-called dynamic principle refers to the dynamic optimization and control of the comprehensive asset management mechanism in the whole link. That is, asset procurement, acceptance, use, maintenance, inventory, allocation, scrap and other aspects. It can be seen from the early asset management experience that strengthening the full-cycle control of assets will significantly improve the efficiency of the operation of assets, and from the perspective of resource allocation, this provides a direction for the future asset management.

### 3.2.3. Systemic principles

The systematic principle, that is, the comprehensive and dynamic asset management mechanism should be overall, hierarchical and related. Following the principle of systematization, the asset management mechanism is designed from the overall goal of the enterprise. In the process of comprehensive and dynamic asset management mechanism, the scope and content of asset management are reasonably divided based on the influence of each link of asset management.

## 3.3. Content and characteristics of the dynamic asset management mechanism

### 3.3.1 The content of the dynamic asset management mechanism



and use provisions of the assets.

Allocation and disposal links: fully tap the internal potential, and apply for external transfer of unneeded production assets, so as to give full play to the role of assets. An asset should not be transferred, to whom, whether the transferred asset is complete, how to price according to the principle, related to the interests of investors, enterprises and transferred units. Treat the scrap of assets, we should strictly grasp and deal with them carefully. We should adhere to the policy of thrifty enterprises. For the assets applied for scrapping, those that can be repaired should be repaired, those that can be demolished and changed, and extend the service life as far as possible, and scrapped only when they cannot be used. Through the accurate control of the whole process content of the assets, the requirements of the asset dynamic management mechanism can be established, so as to realize the dynamic management.

### 3.3.2.The characteristics of the dynamic asset management mechanism

The dynamic asset management mechanism is based on the reclassification of the existing assets, and conducts the dynamic management in the whole process. The management scope of assets is more detailed, and the resource allocation and control evaluation are carried out from both comprehensive and dynamic perspectives. Specifically:

Comprehensiveness refers to the scope of asset management, productive operating assets, non-productive operational assets, incremental assets, and idle assets in use, etc.

Dynamic management: Although the service life of the assets is set in the design stage, the empirical research shows that the correct management of the asset managers and the use of the use units can extend the service life and efficiency of the assets. Dynamic management puts more emphasis on learning and communication in management and effectively learning from advanced experience can improve the management level and avoid building behind closed doors. In particular, for assets with large value, the management tracking of individual assets, and the key supervision and management from purchase and construction, transfer, use and maintenance, so as to maximize the value of the whole life cycle.

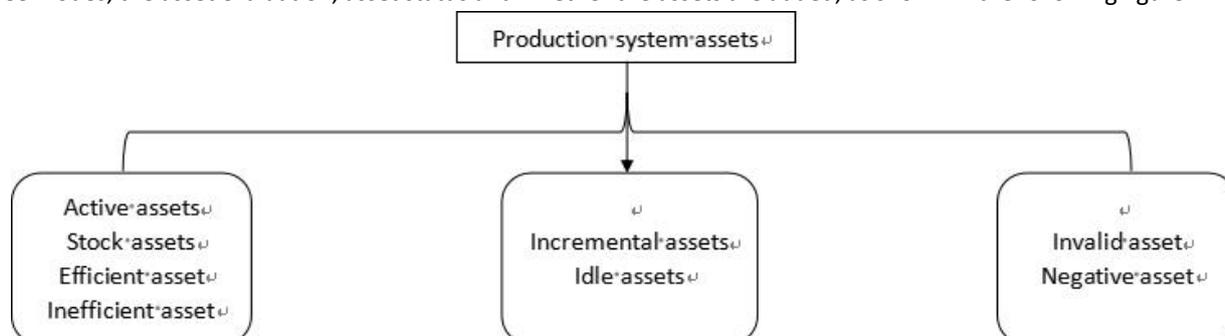
In order to avoid the formalization of asset management, this paper puts forward feasible measures from the aspect of value management to ensure the improvement of asset management.

## 3.4.the reclassification of the assets and the determination of the evaluation indicators

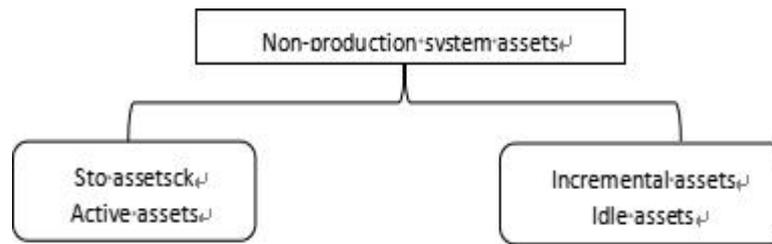
### 3.4.1.Asset reclassification and dynamic management process

According to the economic use and use, the current assets are mainly divided into: fixed assets for production, land for production, non-production fixed assets, unnecessary fixed assets, leased fixed assets, unused fixed assets, leased fixed assets and land, etc. For the comprehensive dynamic asset management, this classification needs to be redefined to adapt to the management needs. On the basis of this paper drawing on the existing research results, the classification is made:

The reclassification of basic production system assets and auxiliary production system assets is consistent. From the three modes, the asset evaluation, asset status and whether the assets are added, as shown in the following figure:



Non-productive assets are some assets that are not directly related to production, but must be used. The classification of such assets is as follows:

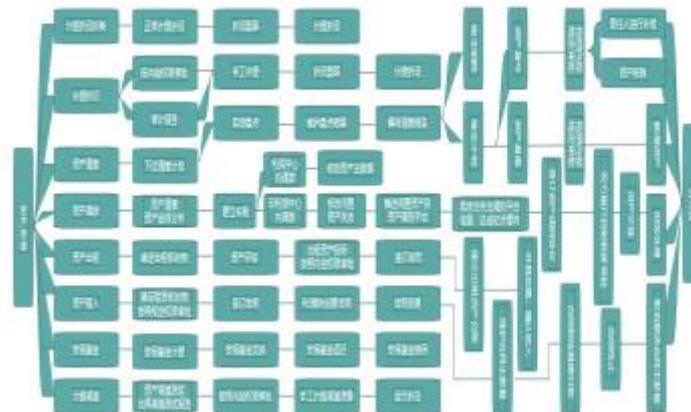


The reclassification of assets provides a basis for the subsequent establishment of evaluation indicators. Break the previous status quo of asset management, increase the standard of different levels of system and authority, and combined with the actual operation status of the enterprise, establish a comprehensive dynamic management mechanism. The comprehensive dynamic management process is mainly reflected in the following processes, as shown in the figure below:

3.4.2 Evaluation index of asset operation efficiency

Based on the actual research results and combined with the nature of oil sales enterprises, the effect evaluation of asset operation focuses on the following points:

1) For the effective implementation of various systems in asset management, whether the acceptance of the newly purchased equipment is accurate and complete according to the assessment rules, timely report and transfer the assets of scrapping and upgrading; establish the ledger of leased and leased assets, timely update the deviation from the ERP system, the utilization of idle assets, the completeness of allocation data, allocation cycle and card handover, etc.



2) The integrity of the asset can be calculated by the following indicators:

Random sampling of fixed assets by asset class, Can be reflected with the complete rate of assets: the number of complete assets / the total number of assets = asset integrity, To distinguish the asset status in different asset classes; Fault shutdown rate of the main production equipment, Mainly through two perspectives: one is the failure rate of the same type of assets under different brands, Equipment failure rate = number of equipment in a certain period / number of assets; Second, the shutdown time of the same brand of equipment; Daily assets require regular maintenance or repair during use, Cost ratio of maintenance equipment = maintenance cost of single asset / total maintenance cost of asset; Asset loss rate = the number of lost, damaged, or scrapped assets / single-station assets.

3) Focus on the operation parameters of single station site equipment. Although there are some columns of specifications to manage the equipment, it is also necessary to consider the maintenance efficiency of using assets for daily management: 1-Single asset maintenance expenditure / asset formation value = asset maintenance efficiency.

4) Analysis of asset operation efficiency, mainly considering tapping the potential and increasing the efficiency of stock assets, and improving the efficiency of production and operation. The indicators that can be used are: total output (operating income) / value of assets used for production = return rate.

4.\* \* Empirical research and suggestions on the comprehensive and dynamic asset

## management mechanism of sales enterprises<sup>2</sup>

### 4.1. Research on the comprehensive and dynamic asset management mechanism of \* \* enterprises

#### 4.1.1. Asset division

An important link to establish a comprehensive and dynamic asset management mechanism is to classify the assets. According to the actual assets of the enterprise and the summary of other research results, the scope and content of the asset classification are as follows:

classify	content
Basic production assets	Fuel iler, gas feeder, oil storage tank, hood, explosion-proof lamp, business room, oil pipeline, submersible oil pump, liquid level meter, safe, refueling island, automobile exhaust treatment liquid filling machine, oil unloading port, cash register, printer, card ring all-in-one machine, process pipeline...
Auxiliary production assets	Display freezer, air conditioning, office appliances, generator, brand column, LED display, all kinds of shelves, cabinets, monitoring equipment, pile, head, floor, auxiliary room, car washing room, other equipment (computer, industrial control machine, telephone, etc.), car washing equipment, convenience store business equipment, warehouse, oil and gas recovery system...
nonproductive asset	Wall, slope protection, staff dining room, party member activity room, washing machine, toilet, staff dormitory, file cabinet, power distribution room, TV set, fire fighting equipment, transformer, water dispenser, green belt...

#### 4.1.2. Evaluation of the asset operation effect

### 4.2. Output analysis

Analyze the reasons for the difference in the net value of fixed assets of the gas station under the jurisdiction of the unit in the past year. Tons of oil occupy the net value of fixed assets refers to the single station annual oil and gas sales occupy the net value of fixed assets, the tons of oil and gas sales of the net value of fixed assets = the refueling station normal sales (excluding transformation, objective factors such as periodic closed station sales) / (at the beginning of the + when the final net value of fixed assets) \* 100%.

Table \* \* Input and output table of sales branch assets

Unit: ten thousand yuan

Come on (gas) station	quantity of sale	fixed assets-net value	tons of oil and gas occupy the net value of fixed assets
A gas station	4,458.20	248 .20	0.06
B gas station	1,629.07	325 . 76	0.20
C gas station	2,358.75	235 . 27	0.10
D gas station	1,478.42	250.76	0.17
E gas station	254.15	265 . 67	1.05
F gas station	1047.3 7	212 . 46	0.20
G gas station	747.0 7	284 .90	0.38
H gas station	626.0 9	289 . 9 2	0.46
amount to	12599.11	2112.95	0.17

As can be seen from the above table, the average sales volume of oil and gas of fixed assets is RMB 0.17 million yuan, but more gas stations is much higher than the average net value of fixed assets, the annual gas station is less than 300 tons, while the net value of oil and gas is RMB 10,500 yuan, so as to reduce the low and negative assets of the unit.

#### 4.2.1. Analysis of the asset use situation

The analysis of the basic use of assets in use, mainly through the difference rate in the same period. Analysis of the utilization degree of fixed assets and the difference rate in the current period.(Net value of fixed assets of this year-no need to use net value of fixed assets-no need to use net value of fixed assets-lease net value of fixed assets) / net value of fixed

<sup>2</sup>As a sales branch of \* \* Group Co., Ltd., \* \* sales enterprise has the particularity of the industry and uses \* \* to replace the description.

assets of this year = degree of utilization.

Table. Use situation analysis of fixed assets

Unit: ten thousand yuan

condition of service	original value	Net value of this year	Net value of this year / total net value of fixed assets of this year * 100%	Net value in the same period of last year / total net value of fixed assets of last year * 100%	difference
	1	2	4=2/3	5	6=5-4
Production and operation assets	3105.61	1786.71	84.56%	86.24%	-1.68%
Non-production and operating assets	657.22	326.24	15.46%	13.78%	1.68%
There is no need for assets					
Unused assets					
Leased assets					
Financing of the leased assets					
amount to	3762.83	2112.95			

4.2.2. Analysis of the actual situation of asset occupation

The technical analysis of the state of fixed assets can analyze the reasons by comparing the formation rate of assets with the formation rate in the same period of last year. The ratio of the net fixed assets at the end of the period to the original fixed assets of the end of the period can be regarded as the formation rate.

Table the actual situation analysis of fixed assets

Unit: ten thousand yuan

Asset classification	initial asset value	net asset value	New rate this year	Last years new rate	Differential rate
	1	2	3=2/1	4	5=3-4
Houses and structures	1338.32	747.81	0.56%	0.55%	0.01%
Production and operation equipment	985.25	546.77	0.55%	0.57%	-0.02%
Production and operation of auxiliary equipment	668.59	421.89	0.63%	0.66%	-0.03%
nonproductive asset	483.12	271.56	0.56%	0.52%	0.04%
Other equipment	287.55	124.95	0.43%	0.43%	0.00%
amount to	3762.83	2112.95	0.56%	0.56%	0.00%

(2) Suggestions on the operation of a comprehensive and dynamic asset management mechanism

The work of asset management is rich and complex. To effectively improve the level and ability of asset management, it is necessary to continue to carry forward the "three old and four strict" style of petrochemical enterprises, and strengthen the fine management of assets under the help of existing technology, which is a new idea put forward by the whole group in the aspect of asset management. More emphasis on the on-site management of assets, only to firmly grasp the key link of on-site management, effectively reduce the problems brought about by communication, and better understand the operation status of the actual assets.

Strengthening the training and practice of asset management personnel is the main factor for asset management to reach a new level. At present, the quality of management personnel is not high, and there are many loopholes in management. This is to change the traditional view of asset management, not only to master the financial book asset management, but also to clarify the responsibilities of management functions at all levels, focusing on project investment and the whole process management, so that asset management personnel from theoretical knowledge to practical operation skills can be improved.

Attach importance to the analysis of asset management efficiency, and the benefit can not actually improve under the condition of increased investment. In the above analysis, it can be clearly seen that in the benefit analysis, we should strengthen the attention of this aspect, not each management, the top and bottom, timely cleaning of low invalid assets, to

improve the overall efficiency ability of the enterprise.

sum up

This paper expounds the existing asset management, and analyzes the necessity of establishing a comprehensive and dynamic asset management mechanism from the current situation of asset management of oil sales enterprises. At the same time, through the summary of the advanced experience of the same type of enterprises (large asset scale and high proportion of fixed assets), the objectives and main contents of the establishment of dynamic asset management mechanism are defined, and the actual data of enterprises are demonstrated, and the reference suggestions for optimizing asset management are put forward.

From the aspect of fine management of assets, it realizes the online processing of the whole process of financial assets business, strengthens the management foundation and supports the analysis of asset efficiency; secondly, strengthen the training and training of professional talents and enhance the overall ability and level; finally, establish the concept of heavy asset management benefits from top to bottom, and establish a comprehensive and dynamic management mechanism.

In short, relying on the characteristics of the industry and the internal management needs of enterprises, taking the whole process of asset operation as the object, the existing asset types are targeted to achieve comprehensive dynamic management.

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