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## 基于 ERP 系统的 ZD 公司成本管理研究

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## 摘 要

成本管理是企业运营管理方法的重要组成部分，它有益于企业产量的增加并节省支出，通过与 ERP 系统的有机结合，使企业成本管理效益明显提高。殊不知一部分公司在执行 ERP 系统以后，公司成本控制全过程中却出现了一系列难题，值得深入研究。

本文对 ZD 公司基于 ERP 系统成本管理进行了分析。首先，介绍了成本管理相关理论和 ERP 系统主要功能。通过对 ZD 公司的前后财务数据进行对比分析，发现 ZD 公司在成本管理方面存在以下问题：缺乏有效的成本控制，包括事前控制的管理效率低下、事中控制的流程不完善和事后控制的成本分摊比较粗糙，ZD 公司成本管理部分还依然使用传统的手工计算方式，效率低下缺少管控，在生产制造中产品成本高，步骤不健全，而且选用实际成本计算，成本费用平摊不均，商品生产制造阶段没有非常好的成本分析报告，以致于生产成本不精确；在车间生产环节中管理不善，包括缺少系统性监管控制和缺少相关可利用性报告，由于 ZD 公司是一家制药企业，其生产工艺长，工艺复杂，而缺少监管生产车间就无法按照市场需求生产产品，且 ZD 公司药物品种多，对原料的质量要求也高，ZD 公司缺少相应的生产状况报告，可能使生产成本额外增加，无法进行高效的成本管理。进一步研究发现，造成这些问题的主要原因在于软件的固有缺陷、成本管理方案不完善、成本体系管理疏松和成本控制方式落伍。最后，本文根据已发生问题及与原因提出了相应的解决措施：包括加强成本控制、加强车间生产环节管控、改进 ERP 系统调试与功能完善等。本文研究结论对 ZD 公司应用 ERP 系统改善成本管理以提升企业绩效提出了参考意见。

**关键词：**成本管理；ERP 系统；成本控制

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## Abstract

Cost management is a key component of enterprise management, which is conducive to the company's production and expenditure savings, and through the organic combination with ERP system, the enterprise cost management benefit significantly improved. However, after the implementation of ERP system in some enterprises, a series of problems have appeared in the process of enterprise cost management, which is worth further study.

This paper analyzes the cost management of ZD company based on ERP system. Firstly, it introduces the theory of cost management and the main functions of ERP system. By comparing and analyzing the financial data of ZD company before and after, it is found that ZD company has the following problems in cost management: Lack of effective cost control, including beforehand control, low efficiency of management, imperfect things control process and afterwards control cost allocation is rough, ZD company cost management part still use the traditional manual calculation, low efficiency, lack of control purchasing cost is high, in the production process is not perfect, and the actual cost accounting, cost allocation is rough, product production, without a cost analysis, so that the determination of the product cost is inaccurate; In workshop production management, including lack of systemic regulation control and lack of relevant reports available, because ZD company is a pharmaceutical enterprise, its production technology, the technology is complex, and the lack of regulation of production workshop is unable to produce a product according to the market demand, and ZD companies more drug varieties, the quality of raw material requirement is high also, ZD companies lack the corresponding production status report, may make additional production cost, cost management cannot efficiently. Further research shows that the main causes of these problems are the inherent defects of software, the unsound cost management system, the loose cost management system and the backward cost management method. Finally, according to the existing problems and the reasons, this paper puts forward the corresponding solutions, including strengthening the cost control, strengthening the management and control of the workshop production link, improving

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