



**STUDY ON THE INFLUENCE FACTORS OF AGRICULTURAL
ENTERPRISES COST MANAGEMENT PERFORMANCE -TAKING
SHAANXI ANKANG YANGCHEN MODERN AGRICULTURE GROUP
AS AN EXAMPLE**

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OF THE REQUIREMENTS FOR
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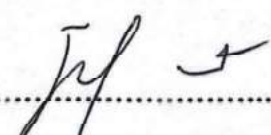
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This Independent Study has been approved as a Partial Fulfillment of the
Requirement of International Master of Business Administration in International
Business Management

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Title: Study on the Influence Factors of Agricultural Enterprises Cost Management Performance -Taking Shaanxi Ankang Yangchen Modern Agriculture Group as an Example

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Degree: Master of Business Administration

Major: International Business Administration

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ABSTRACT

In recent years, traditional agricultural enterprises have experienced many problems in production, operation, and management, which have affected the development of agricultural enterprises. It aims to improve the development level of agricultural enterprises, and improve effective management and leadership capabilities.

The purpose of this study is: 1) To clarified that the economic management system has a significant impact on the cost management of the group; 2) To confirmed that the economic cost management has a significant impact on the group's cost management; 3) To prove that independent labor and cycle costs has a significant impact on the cost management of the group; 4) To confirmed that the economic cost management talent pool has a significant impact on the group's cost management.

This study adopted a quantitative research method, taking the Shaanxi Ankang Yangchen Modern Agriculture Group project as an example. Samples were collected to obtain 388 relatively effective questionnaires. It mainly discussed and analyzed the problems existing in the system, awareness, labor and cost, talent reserve, etc. in the economic cost management of agricultural enterprises, and promoted the cost management system and talent reserve. of perfection.

The conclusions of this study found that: 1) The economic management system has a significant impact on the Group's cost management performance.2) The economic cost management awareness has a significant impact on the Group's cost management

performance.3) Independent labor and cycle costs have a significant impact on the cost management performance of the Group.4) The economic cost management talent pool has a significant impact on the group's cost management performance. And the following suggestions are: 1) Improve the economic cost management system. 2) Establish the economic cost management awareness. 3) Efficiently utilize independent labor cost and cycle cost. 4) Build perfect economic cost management talent pool.

Keywords: economic cost management, value chain, agricultural enterprise, business management, cost management mode



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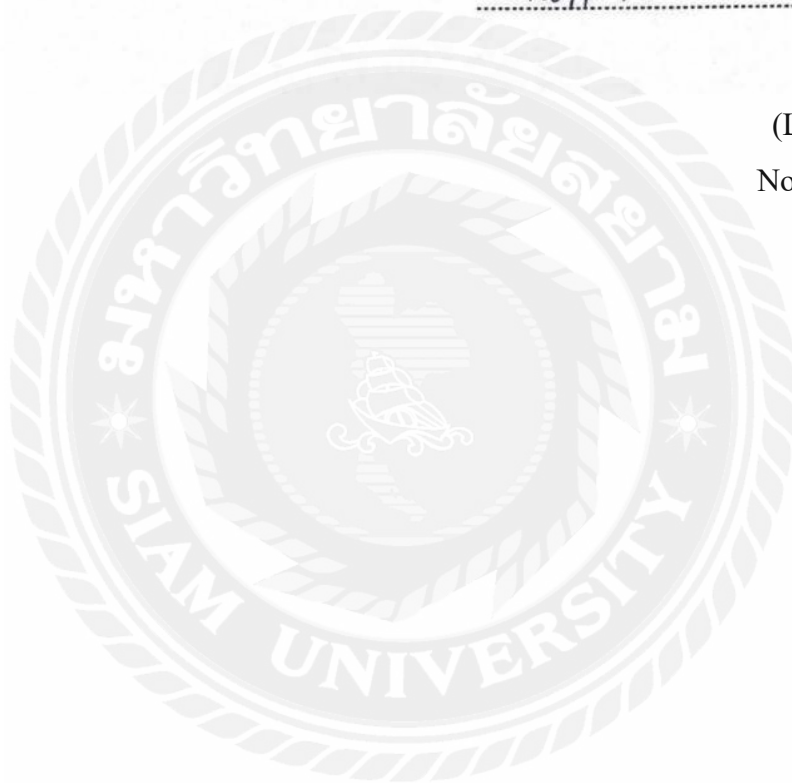
DECLARATION

I, Liu TianHao, hereby certify that the work embodied in this independent study entitled “Study on the influence factors of agricultural enterprises cost management Performance-Taking Shaanxi Ankang Yangchen Modern Agriculture Group as an example” is result of original research and has not been submitted for a higher degree to any other university or institution.

Liu Tian hao

(Liu TianHao)

Nov. 01, 2023



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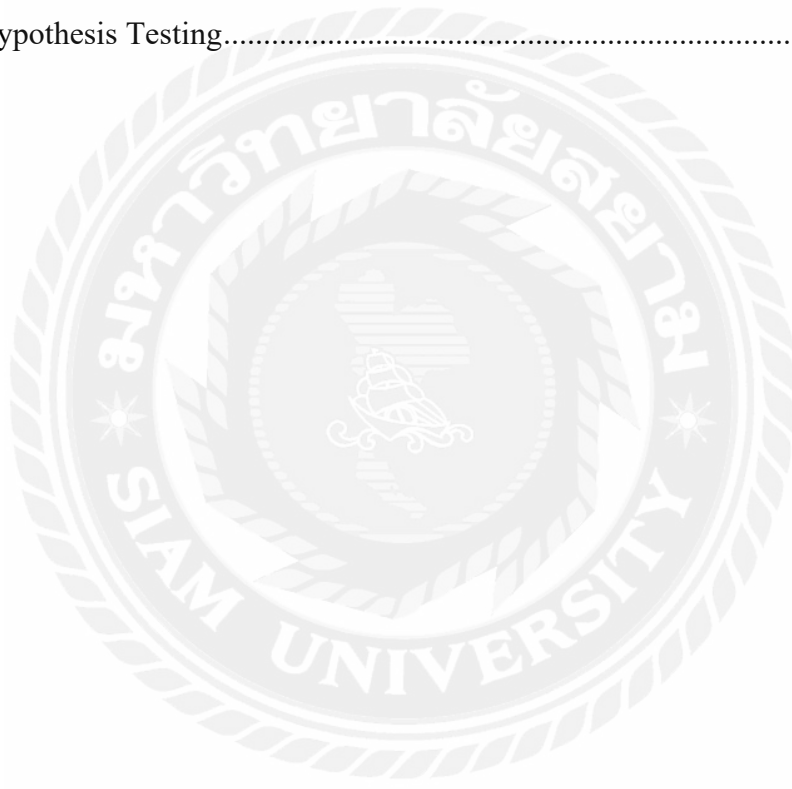


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Chapter 1 Introduction

This chapter details the background of topic selection, focusing on the fact that the survival environment of the agricultural industry has also become more hostile, and the inadequacies of cost management measures within enterprises have gradually been exposed. The biggest goal of supply chain management is to reduce the time from the factory to the customer to the minimum while ensuring that customer needs are met ((Pearce & Schott, 2005). Retail researchers analyzed the supply chain decision-making model based on supplier selection and pricing decisions to cope with increasingly complex markets (Gimenez & Ventura, 2003). Researchers also discussed inventory management strategies, such as the vendor-managed inventory (VMI) solution promoted by Wal-Mart, Mart and Procter&Gamble, the application of information technology, information sharing and supply chain coordination, and collaborative forecasting (Fearne, 2000). As a result, business managers have also steadily begun to pay attention to cost control issues in the future development of enterprises. This paper follows the research line of theory-practice - theory-practice by studying the key factors that assist enterprises in capturing competitive cost advantage. It aims to explore how to coordinate a new way of thinking in modern cost control theory, providing a unique perspective on the implementation of cost control and management in enterprises and the relationship between growth rate and financial resources and capacity, which is crucial for agricultural enterprises to achieve sustainable growth.

1.1 Background of the Study

With the increasing development of economic globalization, quality has become the pursuit of all walks of life in all countries worldwide, and enterprises all over the world strive to produce high-quality products, provide high-quality services and create high-quality enterprises. Shamsudeen et al (2017) think that has a new interpretation of Porter's value chain theory. They believe that the process of providing raw materials, processing of raw materials into products and selling of goods to customers should be included in the value chain link, and the external value chain theory has begun to take shape. Supply chain management (SCM) is a concept that originated from manufacturing and flourished. There is little research on tourism supply chain management. Al-Mamary and Alshallaqi (2022) considering the number of supply chain management studies in other service industries (such as retail), the number of studies is surprisingly tiny. Retail researchers and practitioners have studied supply chain management strategies to cope with the increasing uncertainty and complexity of the market and improve efficiency by reducing inventory. Sharahiley (2020) think that the entire supply chain includes suppliers, retailers and distributors, who jointly provide services to customers. In the tourism industry, suppliers, distributors and hotels face the challenges of supply chain management practices. In this study, we focus on three main

issues. The value chain defined by Porter is the exploration of the internal value chain. The new value chain theory joins the discussion of external factors. Blindly lowering the price is vicious competition, which seriously undermines itself and the interests of many consumer groups. What's more, some agricultural enterprises do not realize the seriousness of quality problems, Krishnan and Gupta (2001) do not hesitate to cut the quality of agricultural products to seek meager profits. The final result of such agricultural enterprises is bound to go bankrupt and close down.

On the contrary, the key to the success of those agribusinesses that have secured a certain share in the market is that they know how to control quality costs scientifically. Yu and Goulden (2006) pointed out that the concept of strategic cost control should be established. Accounting is the basis for quality cost control. In order to drive the peaceful development of enterprises and stand out in the market competition, it is necessary to study quality cost accounting carefully.

In addition, due to the rapid development of China's economy, the development of agricultural enterprises is also affected by the international environment, such as adjustment of industrial structure, rational use of resources, agricultural globalization trend, and accelerated international competition. Yilmaz and Bititi (2006) believed that the concept of supply chain management had been widely used in manufacturing products to improve the efficiency of the entire value chain, such as the efficiency of logistics and planning activities, as well as the integration of materials and information control systems within or between companies so that the company can provide better services to customers. Many organizations have begun to attach importance to supply chain management.

Although there are many different views on supply chain management, Rungtusanatham and Forza (2005) believe that the term "supply chain" has changed from a descriptive concept to an entity with many contents. For example, Song and Li (2008) pointed out that the term "supply chain" already contains a lot of information about enterprise operation, enterprise activities and supply chain management. Still, it does not cover all the contents of this concept. Smith and Flanegin (2004) pointed out that although many of the above explanations have been made for the term "supply chain", the term "supply chain management" has not been widely cited in the literature - most of the literature will discuss it as a separate entity or system (for example, "network organization"). So, it compared with the past, agriculture now has new challenges and opportunities. Every country wants to occupy a piece of land in the world, and China has to compete fiercely with more excellent foreign companies in the development process. If China's agricultural enterprises want internationalization, they must constantly maintain their competitive advantage, which comes from the quality of agricultural products. To support stable and sustainable development in the fierce international competition, we must conduct an accounting on the quality cost to improve the quality and efficiency of products. No matter which industry, management, and technology are the top priority, the quality cost is the standard to measure the two.

If enterprise managers blindly pursue low costs, they will not bring greater benefits in the end, so that that product quality problems will endanger the people, society, and the country. No matter what industry, management, and technology are the most important, but the yardstick to measure both is the cost of quality. If the management of an enterprise blindly pursues low cost, Sarkis (2012) will eventually fail to create more benefits and even cause quality problems that endanger people, society, and the country, such examples abound. Therefore, for agricultural enterprises to maintain the long-term competitiveness and advantages of their products, they need to pay attention to the role of cost management and constantly build a cost management system with a certain quality, to improve quality and reduce consumption at the same time, and to a certain extent, to promote the sustainable development of the overall economy of China.

In the current competitive market environment, whether Shaanxi Ankang Yangchen Modern Agricultural Group can achieve the leading position in enterprise cost management and seize the cost advantage becomes a key factor restricting its sustainable and stable development. Therefore, the outstanding limitations and improvement measures of its cost management deserve in-depth study (Tian-Cole & Crompton, 2003). Therefore, this time, taking Shaanxi Ankang Yangchen Modern Agricultural Group as a case, we analyze it with the questionnaire data and propose practical safeguards such as constructing a quality accounting system for agricultural enterprises based on the known outstanding problems, which can help improve the cost efficiency of agricultural products, increase the competitiveness of agricultural products, promote enterprise cost management, prompt agricultural enterprises to form a scientific quality cost management and promote the whole agricultural industry in quality development of cost management.

Therefore, according to the above description and the current specific reality, this paper studies and draws lessons from the value chain theory and cost management theory and related concepts, combines the specific reality of the enterprise, comprehensively and systematically studies and analyzes the specific business links and problems of cost management in the value chain, and integrates it with the specific business of Shaanxi Ankang Yangchen Modern Agriculture Group, so that it can use new ideas and methods. Diagnosing and solving the deep-seated problems in enterprise cost management has significant guiding significance for improving the management level and ability of enterprises in cost management (Shamsudeen, Liman, & Haruna,2017). The reason why we chose this company as the research object is that the group is a leading company in the scientific and technological modern agricultural industry with an eco-circular development model. Its cost management model is relatively complete and has a certain popularity in the country, which is of research significance.

1.2 Problem of the Study

According to the information about the internal and external environment of relevant agricultural enterprises, it is found that most agricultural enterprises have followed very strict standards to strictly control the quality of raw materials of agricultural products (Chung, 2000). However, Shaanxi Ankang Yangchen Modern Agriculture Group has also followed certain standards, but due to the lack of a sound economic management system, staff costs, cycle costs and suppliers have not established a long-term and stable cooperative relationship, which makes its supply chain bear corresponding risks and cannot promote cooperation based on better relations, affecting the competitive advantage of the enterprise.

At the same time, Etgar (2008) believed that there were still many unsolved problems in establishing cost control advantages for enterprises, especially the lack of sufficient funds to ensure output, and the poor awareness and ability of managers, which made most agricultural companies unable to maintain a high level of financial management. Through communication with the staff of Shaanxi Ankang Yangchen Modern Agriculture Group, this study learned that Shaanxi Ankang Yangchen Modern Agriculture Group will indeed readjust its internal and external management according to the market situation, but due to the weak awareness of talents and enterprise management, it did not pay special attention to the importance of cost management and value chain, resulting in fewer suppliers to cooperate in the production period and unstable suppliers, It is concluded that Shaanxi Ankang Yangchen Modern Agriculture Group has no scientific management system for value chain management, which leads to the lack of coherence in the purchase of some agricultural products. After changing the product supplier, it is necessary to renegotiate, resulting in heavy work and management of employees.

In addition, Shaanxi Ankang Yangchen Modern Agriculture Group did not carry out in-depth analysis on the value chain, did not carry out classified management in combination with the development prospects, profit status, etc., nor did it carry out segmentation management on the sales channels for different regions and different markets, resulting in inadequate value of relevant links (Suzuki, 2004).

Therefore, how to improve the financial management and enterprise cost management of Shaanxi Ankang Yangchen Modern Agricultural Group in the limited aspects of the current economic cost management of agricultural enterprises, and adjust the group's system, awareness and value chain are the main issues of this study.

1.3 Research Question

Q1: Has economic cost management system had positive impact on the cost management of the group?

Q2: Has economic cost management had positive impact on the group's cost management?

Q3: Have independent labor and cycle costs had positive impact on the group's cost management?

Q4: Has the economic cost management talent pool had a positive impact on the group's cost management?

1.4 Objectives of the Study

This issue is particularly important for agricultural companies, whose activities are riskier due to natural climatic factors and land use as the main mode of production. Sakazume (2005) also shows that for enterprises with more complex production activities, establishing an intelligent management system helps enterprises to build up cost control advantages. Smáros (2007) pointed out that the development of information technology should be used to closely connect all the components of the value chain. The objective of this paper is to understand the four systematic problems of cost management of Shaanxi Ankang Yangchen Modern Agricultural Group based on the concept of value chain theory, and then conduct a more comprehensive discussion on the specific situation of cost management and the management issues related to the business processes of internal and external cost management.

1: To clarified that the economic management system has a significant impact on the cost management of the group.

2: To confirmed that the economic cost management has a significant impact on the group's cost management.

3: To prove that independent labor and cycle costs has a significant impact on the cost management of the group.

4: To confirmed that the economic cost management talent pool has a significant impact on the group's cost management.

1.5 Significant of the Study

Based on the above questions, this article combines the research results of academia to get practical conclusions. The research significance of this article will be expounded from two aspects: theory and practice.

1.5.1 Theoretical significance

According to Kumar et al (2016), when introducing new innovative products to the market, successful entrepreneurs will break the traditional way of thinking and risk computing. It must also take into account the risks of ambiguity. Therefore, entrepreneurs are willing to take risks to obtain the maximum benefits. In recent years, the country has paid more attention to the "three rural issues", agricultural production enterprises also got more attention as the backbone force of promoting our economic development: Since the reform and opening up, because of the low entry threshold of Chinese agricultural production industry, agricultural market competition is increasingly fierce: The impact of the global trade market, foreign agricultural and sideline products to our agricultural and sideline products market development brought severe challenges and so on.

The pursuit of profit maximization is always the ultimate business goal of enterprises. Ji (2022) define proactivity as "plundering and developing economic opportunities before the market needs to be wasted or used by potential competitors, and anticipating and meeting its requirements." The enterprise can stand out from the enterprise and bring more products and services, basic projects, and new technologies and business technologies to the enterprise. Ren (2022) believed that entrepreneurs are more likely to take risks and operate under unpredictable circumstances.

With the growth of the desire for success, the risk-taking tendency continues to develop; Therefore, entrepreneurs are encouraged to make quick decisions in the rugged environment of information scarcity. Entrepreneurs are motivated to take risks to succeed and get the highest return. Ashok & Banerjee (2001) also showed that students tend to act boldly to achieve economic returns and profits, as well as the success of their new projects. As a necessary means, cost management must be continuously strengthened and improved based on strategic management and cost-effectiveness. However, agricultural enterprises are different from other enterprises in that they need to achieve breakthroughs in high and new technology and rely on traditional agricultural production conditions, so they need to be more complex and diversified in cost management. If the cost management is not strengthened, agricultural enterprises will continue to increase the production risk, market risk, product risk, natural risk, and other threats, so agricultural enterprises in the increasingly complex market environment are on thin ice.

1.5.2 Practical significance

In this paper, Shaanxi Ankang Yangchen Modern Agriculture Group as a case study, through the analysis of the value chain cost management in the application of the effect of the enterprise, the enterprise in the operation to improve the cost advantage, enhance the market competitiveness has a certain practical and guiding significance. Amodu and Aka (2017) according to the value chain theory, he conducts a large number of data survey on several factors affecting enterprise costs, especially for the research

on customer value chain links. He believes that customer satisfaction is very important for enterprises to make cost control plans. Through the improvement of the value chain cost management system of Shaanxi Ankang Yangchen Modern Agriculture Group, it is helpful for enterprises to expand the cost management to the whole value chain of enterprises in production and operation. It is beneficial for agricultural production enterprises to formulate cost management measures for upstream and downstream enterprises from a global perspective and correctly divide value-added activities (Nguyen, 2017). Non-value added activities on the value chain to eliminate non-value added activities. The cost management based on the value chain will realize the enterprise's internal production cost and the external supplier and seller cost to achieve a sound reduction, it can help enterprises to reduce better the procurement cost, transportation cost, processing cost and sales cost, and obtain cost advantages, which can improve the economic efficiency and market competitiveness of enterprises (Ji, et al, 2022). In addition, this paper will summarize the improvement countermeasures of the implementation of value chain cost management in agricultural products processing industry through case analysis, which will have certain reference significance for the performance of value chain cost management in agricultural enterprises in the same industry, so that enterprises can better reduce costs and promote the sustainable and healthy development of enterprises.

1.6 Limitation of the Study

Due to the lack of systematic arrangement of their research, and the limitations of research methods, especially data analysis methods, the methods adopted by most researchers are similar, which leads to the duplication of research results, resulting in many problems in this area are on the surface. Therefore, in the future research, we can adopt a variety of research methods, such as experience sampling, interview and questionnaire, combined with more methods, to carry out research around the current situation, development characteristics, influencing factors and other aspects, in order to better provide some suggestions for enterprise development experience and experience.

Chapter 2 Literatures Review

2.1 Literature Reviews

2.1.1 Research related to cost management

In the development of modern economic relations between China and other countries, the production and management processes as well as the results of the economic activities of the participants are analyzed (Koenker, 2000). The development of innovative economy requires the establishment of timely, qualitative and timely effective decision support for enterprise management departments. Traditional accounting, analysis and control tools should be actively incorporated into this system (Klemm & Parkinson, 2001). The traditional accounting information system is mainly for the preparation of financial statements, data collection, summary. In order for policy makers to utilize this information, accounting should be business-process-oriented (Liang et al, 2014).

At present, management accounting practice is getting wide attention; It incorporates multiple factors from the business environment. At the same time, the role of information and communication technologies, computer systems and integration processes in the structure of economic entities is evaluated (Liang et al.2015). This resulted in a complex system of recording and processing expense information, which was determined and analyzed through the behavior of the enterprise in order to develop new forms of control. Traditional expense accounting and product accounting methods in management accounting systems must be improved in order to accurately estimate production base costs and potential reserves required for productivity growth (Lou & Yuan, 2019). The implementation of the above measures for the planning, analysis and forecasting of the activities of agricultural enterprises to provide a possible outcome. In the last decades, the role of management accounting as an effective means of organization management has been greatly developed. Many scientists are interested in it from the point of view of its use of efficiency in different economic forms (Ji et al, 2022).

Organizations worldwide seem to be more successful in trying to innovate than those without innovation. Amodu and Aka (2017) described innovation as a company's tendency to actively support the formation and implementation of new insights, try alternative strategies, and enhance current products or services. Nguyen (2017) believed that innovation is a strong desire to explore technological innovation and conduct comprehensive experiments. Other technological developments have also improved the current strength. Perhaps the more significant development includes the acquisition of new technologies and new knowledge, which will make these traditional capabilities ineffective. The primary purpose of innovation is to develop new consumer goods,

products, procedures and systems. Gupta and Gupta (2015) believed that entrepreneurship and technological innovation are closely linked because small business owners only enter the market and create innovative resources. Innovation has been described more closely in a broader context, emphasizing the importance of technology, research and development and scientific progress of the company's entire product and service line.

Holzacker et al (2015) pointed out that a great opportunity mentality is a proactive organization, not a passive organization. The initiative refers to the ability of a company to deal with business possibilities by investing efforts in a highly competitive market. The initiative only responds to the employment choice itself. It performs its functions for companies operating under complex circumstances or emerging business sectors around the continuous development of social conditions and promotion opportunities. Jiang and Tian (2016) believe that initiative is a fantastic opportunity mentality, including the release of innovative products and competitive services in the industry and the response to those expectations that produce changes and potential needs for the surrounding. The initiative is to make full preparations and adjustments for new goods and services and not only respond when something is going to happen in the future.

Large companies confidently predict the market demand of fierce competition, so they are always the first to enter a new market. Jones et al (2006) generally referred to them as "fast followers", although they created and maintained these attempts, such as the first batch of moving companies. According to Kitching et al (2016), innovation behavior includes taking action when specific problems or minor modifications are expected to exist. Similarly, Kuo (2020) think that initiative can help the company to be in a leading position in the competition and pressure competitors in the market to force them to respond quickly. Enterprises should implement the cost control together with suppliers, share the pressure from the market to enterprises to each link of the value chain, and formulate the cost control plan based on the strategic height. This chapter explains the content and ideas of the relevant literature by providing an overview of employment concepts and defining the current background. Then the hypothesis of this paper is put forward, and a literature search is carried out through the Internet to make full use of the rich theoretical support. Conduct research through CNKI, Micro spectrum, and other resource websites.

2.1.2 Factors influencing cost management

A clear definition of the enterprise value chain is the first task to study: to straighten out the relationship between its value activities, improve its value creation benefits, reduce its cost, and obtain competitive advantages. The value chain study is a kind of production and management activity that can effectively control enterprises and enhance customer value to a certain extent. At the same time, different enterprise strategies also require using other cost management methods. Some studies have shown

that as economic conditions change, the role of management accounting will also change (Miyake, 2006). Secondly, the cost-driving factors of each value chain are studied. Third, it can manage the production cost driver of the enterprise more effectively than the competitors, that is, the value chain reorganization of the enterprise. The value chain of an enterprise consists of basic operations and auxiliary operations: Essential functions are directly related to the conversion of inputs into outputs, delivery, and after-sales services and are also the production department of the enterprise. This type of assignment can be subdivided into: Internal logistics: material reception and storage. In order to continue to develop, enterprises should not only provide customers with the goods and services they need, but also deal with the huge pressure from other competitors, which requires them to have their own competitive advantages (Murase et al., 2006). A lot depends on whether the company can create the same customer value at a relatively low price. Porter believes that cost leadership and differential strategies can be adopted to gain a competitive advantage. But whatever the design, the biggest issue in choosing, developing, and implementing it is one cost. Pearce et al (2007) stated that with the development of production technology and intensifying competition, the role of management accounting will be enhanced, and its system will play a greater role in gaining competitive advantages. At the same time, the traditional accounting methods cannot well meet the needs of users for accounting information (Santosh & Muthiah, 2012). A prerequisite for a modern economy is the organic integration of the traditional means of accounting, analysis and control in order to collect and process the information obtained. At the same time, the target cost method is adopted to analyze the function and cost of the system, and the value chain analysis is carried out, which is incorporated into the quality cost of the product (Vivek et al, 2012). In terms of the development of management accounting, modern studies show that more capital inflows are closely related to the extensive and active adoption of cost management methods (Tu et al,2021).

Especially in the context of the global financial crisis. How to use the most efficient cost management accounting means can be solved from two perspectives? First of all, in order to solve the problems of the current economic system, it is necessary to adjust the managers of enterprises. On the other hand, the current method is improved by adopting a new management accounting method, which includes the calculation and control of manufacturing expenses, as well as the calculation of production and product costs (Sharahiley, 2020). In the above conceptual framework, there will be an information flow that can reflect objective business information and an economic model that can simulate the whole economic entity. The active integration of progressive management methods in the existing system determines the premise for determining the process of basic production costs, which is the main principle of the organization of economic work (Somjai & Sangperm, 2019).

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financial crisis. How to use the most efficient cost management accounting means can be solved from two perspectives? First of all, in order to solve the problems of the current economic system, it is necessary to adjust the managers of enterprises. On the other hand, the current method is improved by adopting a new management accounting method, which includes the calculation and control of manufacturing expenses, as well as the calculation of production and product costs (Ragatz et al, 2002). In the above conceptual framework, there will be an information flow that can reflect objective business information and an economic model that can simulate the whole economic entity. The active integration of progressive management methods in the existing system determines the premise for determining the process of basic production costs, which is the main principle of the organization of economic work (Yiu et al, 2005).

In this paper, enterprise cost accounting is an indispensable part of enterprise control, and also a key part of enterprise accounting system. A retrospective analysis of the cost determination scheme reveals that its main objectives are to estimate finished goods inventory, production not completed at the beginning and end of the accounting cycle, and to report profits, without providing opportunities for organizational management purposes (Stuart et al, 2005). In the modern era, these systems have become more balanced and contain many tools capable of fulfilling management functions and tasks (Zait & Berteau, 2011). Enterprise cost management is a multi-faceted, labor-intensive business activities. Because it covers all the production activities, it is basically the control of the whole business. Based on the above facts, it should be pointed out that the modern expense accounting and product base expense accounting concept refer to the cost composition process of the company's previous, present and future production activities under the applicable management system that is implemented according to the specified tasks (Janakiraman et al, 2015). This system is consistent with the overarching goal of cost control. At the same time, it is very expensive to set up such a system, using available information and multiple decision-making instruments. Otherwise, it is meaningless to bear the costs of such a system (Nguyen, 2017).

Many scholars' work results show that the current research on the formation and development of cost management accounting is mostly general, without in-depth analysis of the characteristics of specific agricultural technology. This standard provides a systematic organization and method for the accounting and analysis of the cost management process in the production of industrial and agricultural enterprises (Du et al, 2020). Especially from the specific needs of cost management, the adaptability in the economic environment is analyzed in detail, so as to establish a set of systematic and reasonable cost management methods. At present, the cost management mode of enterprises is no longer limited to the simple product manufacturing process, but should be the perspective of business forward and backward, from the market demand, technological development, product design, customer feedback, late maintenance and other aspects of the analysis, so as to improve the competitiveness of enterprises' products in the market (Gupta & Gupta, 2015). Under

the demand of cost control system, it is necessary to take into account information sources, design techniques, logistics services, materials, inventory, the cost of bringing products to market and maintenance costs. Later the decomposition of the responsibility centers is represented according to the types of activity of organization (main, auxiliary); types of responsibility centers (centers of costs, revenue, management); according to the types of the business processes executed management, supply, sale, main and auxiliary production (Chu & Kim, 2011).

Therefore, the content of these costs must be strict requirements, in strict accordance with the norms to complete the work, with strict scientific management methods to improve the competitiveness of products, in order to stand in the fierce market competition, in an invincible position (Nguyen, 2017). Secondly, with the reform and development of Chinese economy, the level of commercialization of immaterial products is constantly increasing. In order to meet the needs of social development, we must change the cost management mode from immateriality to materiality, including human resource cost, service cost and environmental cost.

2.1.3 Agribusiness industry cost management

This topic aims to provide a certain theoretical basis for the cost management and accounting of the agricultural enterprise industry, and provide a systematic basis for the cost accounting and accounting of the agricultural enterprise industry (Lumpkin et al, 2009). The reason is that with the development of science and technology, the continuous improvement of mechanization degree, the processing enterprises are facing more and more competition pressure, the value added of Chinese agricultural products is lower and the profit is lower (Nguyen, 2017). Therefore, how to reflect the production cost of agricultural products correctly, tap and tap its potential, and control the cost, has become a very meaningful problem. Compared with other industries, agricultural production is faced with market risk, technology risk and system risk, and also has certain risks. How to reduce the audit risk of agricultural enterprises to an acceptable low level is an important part of the audit work of accounting firms. The effective operation of a sound internal control system can greatly improve the development power of the company, improve the company's internal management, optimize the company's internal structure, and to some extent reduce the company's institutional risk. In the process of agricultural products processing, there are many problems in the cost control of agricultural enterprises (Pearce & Schott, 2005). For example, it is a production and processing of all kinds of agricultural products of the company, from the procurement, processing to sales of the entire production process cost control, coupled with effective internal control, to ensure the long-term development of the company.

In the 2017 audit, we conducted a comprehensive inspection of the internal controls of Agriculture Group Company, including financing, investment, capital,

procurement, collection, production and storage. In the cost management cycle of the enterprise, the internal control problems of the enterprise are as follows: in the procurement and payment cycle, due to the lack of sufficient research on the market information in the procurement process, the market information cannot be obtained in time. For other agricultural materials enterprises, due to the lack of effective market research mechanism, the purchase price exceeds the market average price, resulting in higher costs.

In the production and storage link: because the enterprise is an assembly line processing, in the production process, there are some problems related to packaging, such as packaging damage, resulting in products cannot be sold, resulting in waste (Smith, & Flanegin, 2004). Compared with the whole industry, there are still many shortcomings in the process technology. Reducing the waste rate of production paper is an important way to reduce the production cost. Due to the fact that agricultural enterprises cannot compare with developed countries in Europe and America in the application of science and technology, the phenomenon of product scrapping often occurs. No matter it is artificial or social reasons, it is not conducive to the cost management of enterprises (Sarkis, 2012). Enterprises in the warehouse after the completion of product processing, due to the collection, collection, storage system is not unified, cannot carry out standardized management, will cause inventory expired, deterioration and cannot be out of the warehouse (Song & Li, 2008). Or because the management system of the enterprise has a problem, the relevant personnel did not strictly comply with the collection, storage system, resulting in improper storage of the inventory, deterioration expired, damage, resulting in the production of waste enterprises.

In the process of enterprise development, cost control is a very critical link. Strengthening cost management and cost control is an important means to improve the economic benefit and value of enterprises (Du et al, 2020). The process of cost control is not only cost control, but also includes management mechanism, technology and culture, etc. This is not a simple management problem, but a management process. However, sound internal control is also essential to improve the cost control of the enterprise. The company's various systems will become better, the company's organizational structure will also become better, and the idea of cost management will penetrate into every level of the company. Therefore, internal control and cost management are interrelated and complement each other. The mutual connection between the two is an important factor for enterprises to obtain the maximum economic benefits.

2.2 Related Theories Reviews

2.2.1 Quality cost theory

(1) The concept of Quality cost theory

In the 1950s, Armand Feigenbaum, a famous American scholar, first introduced the renowned quality expense report system based on theory and demonstration (Rhoades & Sporn, 2002). Much research indicates that quality problems can arise from any area of the firm, including human resource management, finance, marketing, and firm management (Shamsudeen et al, 2017).

To ensure and improve the quality of products, the cost paid by the company is the quality cost expenditure. If the quality of products cannot meet customers' expectations, the loss caused is the quality cost expenditure. The theory of quality cost is to generalize the function of quality cost in the production process of enterprises (Santosh & Muthiah, 2012). It provides a reliable basis for the enterprise to calculate and manage the total cost of production. Improving product quality can fundamentally reduce cost, that is, the cost of producing the first qualified product and the adverse consequences of quality problems. To make people understand the quality cost more clearly, the quality master Du et al (2020) defined it as the "cost of bad quality" and divided it into different ways. According to China's quality cost theory, quality cost is a management cost category centered on minimizing quality investment and product quality loss. In the process of global economic integration, enterprises have obtained great development opportunities, but they are also facing a more serious market crisis. In this context, to improve the market competitiveness of enterprises, we must start with improving product quality and reducing cost, and construct the cost control system of enterprises from the perspective of quality cost.

The use of quality cost theory in the management of enterprises can better weigh the enterprise's advantages and disadvantages. The management of funds can also have further reasonable planning. This is the significance of the quality cost theory for enterprise management. "Quality Cost Management Guidelines" requires that the accounting of quality cost should be based on accounting, supplemented by statistical accounting, and coordinated with the current cost accounting system. According to the needs of enterprise customers, Janakiraman et al (2015) proposed a point of view by optimizing the process: targeted strategies to reduce the quality cost.

In 2005, Sakazume (2005) compared the quality cost theory with the traditional quality cost method based on the Six Sigma concept and clarified the development of Six Sigma management. In 2007, Mendelson & Tunca (2007) improved the functional configuration of products from the perspective of quality cost to reduce product quality cost, and established a comprehensive quality cost model that can be dynamically adjusted at the quality level. Liu et al (2010) proposed that enterprises should pay attention to the unity of quality and interests. At the same time, it ensures quality and avoids rising costs. He believes that in implementing quality cost management, enterprises do not pay enough attention to the system is not perfect, accounting is not

excellent, and ignoring the impact on workers. From the perspective of customer satisfaction, Magheed (2016) used the system dynamic theory to establish a quality cost model with customer satisfaction as the core and a quality cost model with customer satisfaction as the core. Kuo (2020) proposed a quality cost prediction model based on a learning curve based on analyzing domestic and foreign theories related to quality cost. At the same time, it also considers the nature of quality cost, which provides a feasible method for enterprises to establish quality cost targets and quality cost control.

(2) Economic cost management awareness

Economic cost management awareness involves the degree to which organizations and individuals are sensitive to and aware of economic costs. It involves an understanding of the various costs incurred in production, operations and decision-making, as well as an awareness of how these costs affect business performance and profitability (Du et al., 2020). Emphasis on economic cost management awareness helps organizations to be more effective in cost control, resource allocation and decision making to maximize economic benefits. Good economic cost management awareness in organizations implies a deep understanding of the various costs incurred in business activities, including direct, indirect and fixed costs (Santosh & Muthiah, 2012). This awareness helps the organization to adopt cost management strategies more effectively, including cost control, cost optimization and resource allocation to achieve the best results at the economic level. Economic cost management awareness is a prerequisite for cost management and provides the basis for organizations to develop and implement effective cost management strategies (Shamsudeen et al, 2017).

Economic cost management awareness can be studied in a number of ways, some of the key aspects include: cost perceptions. Investigates the extent to which organizations and individuals perceive different types of costs, including direct, indirect, fixed and variable costs. Decision Making. Examines the impact of economic cost management awareness on decision making, particularly in the areas of resource allocation, product pricing and project management. Performance Evaluation (Kuo , 2020). Examines the understanding of the role of cost management in assessing organizational performance and how economic cost management awareness affects the development and interpretation of performance indicators. Culture and Organizational Structure. Examines the ways in which organizational culture and structure shape and influence economic cost management awareness and how this affects the practice of cost management. Techniques and Tools. Examines the use of economic cost management tools and techniques to improve the accuracy and real-time availability of cost data to enhance management awareness. Industry Differences (Du et al., 2020). Compare economic cost management awareness in different industries and explore industry-specific challenges and best practices. Examining these aspects together can help provide insight into the multiple dimensions of economic cost management awareness and provide organizations and managers with a more holistic perspective (Santosh & Muthiah, 2012).

2.2.2 Total Quality Management Theory

(1) The concept of Total Quality Management Theory

In 1961, Feigenbaum put forward the concept of Total Quality Management (TQM), which is a scientific management method, that is, from the participation of employees to the use of users, this system faces the whole production process and combines the professional technology of production design with digital statistical methods and management; 2) Related, the relationship between departments is closely linked, product research and development, design, production, and other links closely combined, so that the quality of products is guaranteed; 3) Preventive, TQM should not only monitor the quality of products in the production process but also carry out postpartum inspection and prenatal prevention and control, to nip in the bud; 4), the purpose of the product, the product of the total quality management, in essence, is based on the customer as the center, through the establishment of product structure, production and the modern concept of product attached to meet the personalized needs of customers products. Based on guarantee the quality of the product is basic, to maximize meet customer needs, to achieve the purpose of obtaining economic benefits and social benefits (Gupta & Gupta, 2015). According to the planning, implementation, inspection, and processing of four links operation, promote product quality improvement, management system perfect.

According to Larcker and Rusticus (2010), one of the important components of the cost of enterprises in China is the quality cost, and the key to controlling the cost of enterprises is to keep the quality cost within an appropriate range. The quality cost of enterprises should be classified and accounted for to maintain the quality cost at an optimal level. Anderson et al (2015) believes that many quality cost management effect evaluation methods have emerged for high-speed railway construction. Quality cost analysis and evaluation should be carried out in high-speed railway construction projects, which can not only effectively save costs on the premise of ensuring the high quality of high-speed railway construction but also achieve the unity of social benefits of enterprises. Janakiraman et al (2015) believes that the quality cost in manufacturing enterprises has a huge amount of data, so CEP technology, which has been widely used in data flow business, should be applied. Complex event technology can transform data into events according to the business logic of enterprises and then filter and summarize according to user definitions to extract useful information. Aspa and Suprpto (2017) set the enterprises with enterprise economic management as the experimental group. The quality cost theory is significant to the agricultural product production enterprise. First, we want to minimize the cost of failure as much as possible because it can negatively impact the company's reputation and brand. Secondly, the prevention and identification costs should be ensured as much as possible to avoid taking the prevention costs as dispensable. At the same time, it can effectively reduce the external

failure of enterprises. Finally, the quality of agricultural products should be controlled to the best, to ensure the quality of products and reduce the production cost to the minimum (Nguyen, 2017). Agricultural enterprises must always carry out the concept of TQM when conducting quality cost accounting to effectively improve farmers' understanding of quality and cost, strengthen the quality awareness of all departments, ensure that farmers cannot be taken lightly in the production process, and let farmers eat at ease. The concept of TQM enables agricultural enterprises to calculate the quality cost of products in the production process of agricultural products so that they can be in the design stage of products until the end of the service life cycle of products.

(2) Economic management system

An economic management system refers to an integrated set of frameworks and processes for planning, monitoring and controlling the economic activities of an organization. The system is designed to achieve efficient resource utilization, increase productivity and ensure that the organization's economic objectives are met. An economic management system typically includes, the development of the organization's economic objectives and strategies, including financial targets, market share, cost control, etc. (Nguyen, 2017), to ensure success at the economic level. Tracking and analyzing key performance indicators related to economic goals, such as sales revenues, costs, and profits, in real time so that timely adjustments and decisions can be made. Ensure effective resource allocation, including human resources, capital, equipment and technology to maximize productivity and efficiency. Take steps to identify, measure, and control costs to ensure that the organization remains economically competitive and maximizes profitability. Provide decision makers with the information and tools they need to make informed decisions based on economic data and trends. Identify and manage potential risks associated with economic activities to minimize the impact of uncertainty on the economic health of the organization. The design and implementation of economic management systems help organizations to better respond to changing market conditions, improve competitiveness, and achieve sustainable economic growth (Gupta & Gupta, 2015).

Cost Management and Benefit Analysis. Investigates various cost management methods, such as activity-based costing and total costing, and the effectiveness of these methods in achieving economic efficiency and optimizing resource utilization. Risk Management and Economic Management Systems. Examines the application of economic management systems to risk identification, assessment, and response to ensure that organizations can make informed decisions in the face of uncertainty (Janakiraman et al., 2015). Organizational Culture and Economic Management. Investigates the impact of organizational culture on economic management systems and how to construct an organizational culture that is conducive to the achievement of economic goals. These studies provide a deeper understanding of the application of economic management systems in different areas and levels, and how these systems

can be optimized to adapt to the changing economic environment. Economic management systems have a close relationship with cost management and they complement each other in contributing to the achievement of an organization's economic objectives. Economic management systems help organizations allocate resources efficiently, while cost management involves identifying, measuring and controlling the costs of the use of those resources to ensure that they are used effectively (Aspa and Suprpto, 2017). Economic management systems provide information to support decision making, while cost management provides cost information on different decision making options, assisting the organization to make informed decisions on economic aspects. Together, economic management systems and cost management are used in the evaluation of organizational performance, assessing the economic health of the organization by monitoring economic indicators and cost effectiveness (Nguyen, 2017). Taken together, an economic management system provides a comprehensive framework for the organization, while cost management is an important component within that framework, helping the organization to better achieve its economic goals by providing cost data and analysis.

2.2.3 Sustainable development theory

(1) The concept of Sustainable development theory

In the literal sense, sustainable development means continuous development. In a profound sense, sustainable development means steady economic growth without destroying the harmonious atmosphere between man and nature. The understanding of sustainable development varies from field to field, and various disciplines study the relationship between their area and sustainable development and enrich its meaning continuously. This paper mainly defines sustainable development from the perspective of the economy. Stuart et al (2005) believed that sustainable development is not to deprive future generations of the opportunity to enjoy resources, that resources are reasonably distributed to everyone, and that there should not be unlimited abuse of the precious resources we rely on for survival. Aspa and Suprpto (2017) believed that everything in nature should reach a state of equilibrium and stability.

The difference between the theory of sustainable development and traditional development lies in that the scope of sustainable development is extensive and involves a wide range of fields, not only concerning the continuous prosperity of the economy, social stability, improvement of our living environment, and social harmony. Sustainable development means that on the premise of economic development and profit growth, we should protect our living environment and promote the harmonious development of society without damaging some of the original beautiful elements. Sustainable development is a new development paradigm. This theory links the economy, environment, and community together. As long as any aspect is damaged, it is not sustainable (Shamsudeen et al, 2017). In pursuing their economic growth, enterprises should not destroy the environment and disturb the standard social order at

a cost. They should consider the relationship between the three to achieve joint development, which is the real sense of development. The theory of sustainable development studies the economic development, ecological environment, and social performance of China, that is, to realize the sustainable development of ecology, society, and economy on the premise of not harming the ecological environment (Sharahiley, 2020). As a new concept, sustainable development mainly refers to the rich connotation of the harmonious development of human society, equitable development of social economy, efficient development of operation mechanism, multi-dimensional development, and so on.

Miltenburg (2001) put forward that the corporate governance structure is not perfect, the lack of innovation mechanism to bring forth the new from the old, the competitiveness of the enterprise is weak, and the enterprise management culture level is not advanced as that of the Western developed countries, the lack of competent managers and other problems, which should be mainly solved at present. Lee et al (2010) proposed that: the low performance and low growth of listed companies in China can be attributed to two reasons, namely internal factors and external factors. Internal factors refer to the enterprise itself, while external factors mainly refer to the macroeconomic environment of the enterprise. Chinese scholars have analyzed and studied the restricting aspects of the sustainable development of enterprises from different perspectives. So finally, it is concluded that the influence of concrete factors on the sustainable development of enterprises is also distinct. After the author sums it up, it is supposed that domestic scholars' point of view is: the main influence factors for the sustainable development of enterprises including the enterprise system and culture construction, financing structure, the whole innovation ability of enterprises and external environment of enterprises.

(2) Independent labor and cycle costs

Independent labor and cycle costs are two topics that are often studied in the economy. The concept, characteristics and positioning in the labor market of the independent workforce, including freelancers, self-employed, etc., are studied. Investigate the employment trends, income status, and advantages and disadvantages of the independent labor force compared to traditional employees. To study the situation of the independent labor force in terms of social security and welfare, including pension, medical insurance, unemployment insurance, etc. Research on the skill needs and training opportunities for the independent labor force to improve its competitiveness in the marketplace (Sharahiley, 2020). Cycle costs, including various costs incurred during the production and operation cycle, such as fixed costs, variable costs, storage costs, etc. This includes life cycle cost analysis, manufacturing cycle cost analysis, etc. to better understand the cost structure. Cost reduction is achieved by optimizing cycle costs to improve productivity and reduce waste. These research elements contribute to a deeper understanding of the role of independent labor and cycle costs in the economic system and provide guidance for related policies and management practices

(Shamsudeen et al, 2017).

Independent labor and cycle cost have a relationship with cost management, although they belong to different fields. In cost management, for firms employing independent labor, a detailed cost analysis, including direct and indirect costs, is required to provide a comprehensive understanding of the actual costs of employing independent labor (Sharahiley, 2020). Cost management involves assessing the effectiveness of the use of various resources, which also applies to independent labor. Businesses need to consider the balance between the cost of employing independent labor and the value and benefits it brings (So et al., 2017). Optimizing cycle costs is an objective of cost management. By reducing various costs in the production and operation cycle, companies can improve efficiency and competitiveness. Independent labor and cycle costs, as part of cost management, need to be considered in an integrated manner to ensure that the enterprise maximizes economic efficiency in resource utilization and production operations.

(3) Economic cost management talent pool

Researching the economic cost management talent pool covers a wide range of areas to ensure that organizations are able to effectively manage economic costs and achieve their economic goals. Research the demand for economic cost management talent across different organization types and industries to understand the skills and specific areas of expertise needed in the talent pool. Research career paths in the field of economic cost management, including the transition from entry-level to senior positions, as well as opportunities for career advancement in different fields and industries (Theuvsen, 2004). Manage the qualities of the talent pool needed in terms of technical skills, communication skills, and analytical skills in order to better develop and select talent for current and future needs. The specific requirements for economic cost management talent in different industries, taking into account the differences in cost structures and management practices across industries (Gupta & Gupta, 2015). Understanding the needs and characteristics of economic cost management talent helps build a strong and competitive talent pool to support organizational success in economic management.

There is a close relationship between the economic cost management talent pool and cost management because the professionals in the pool are critical to effective cost management. People in the economic cost management talent pool should have deep expertise and skills in cost management areas, including cost analysis, financial management, and business process optimization, to effectively address complex cost management challenges (Anderson et al, 2015). Cost management often requires extensive data analysis, and professionals in the economic cost management talent pool should possess a high level of data analysis skills in order to gain a deep understanding of cost structures, trends, and potential influencing factors. Modern cost management relies on a variety of technological tools, such as cost management software and data

analysis tools. Economic cost management talent should be proficient in utilizing these tools to improve the efficiency and accuracy of cost management. By building a strong pool of economic cost management talent, organizations are better able to respond to economic changes, improve cost-effectiveness, develop effective economic strategies and gain an edge in a competitive marketplace (Cobanoglu et al, 2003).

2.3 Conceptual Framework

This study is based on the Total Quality Management Theory, Quality cost theory, and Sustainable development theory to study the specific feasibility analysis of cost management performance of Shaanxi Ankang Yangchen Modern Agriculture Group. By clarifying that the independent variable is the internal financial status of the company, namely: 1) Economic management system; 2) Economic cost management awareness; 3) Independent labor and cycle costs; 4) Economic cost management talent pool. The dependent variable is the cost management performance of the group. Further analyze and elaborate on the different impacts of internal and external cost management performance.

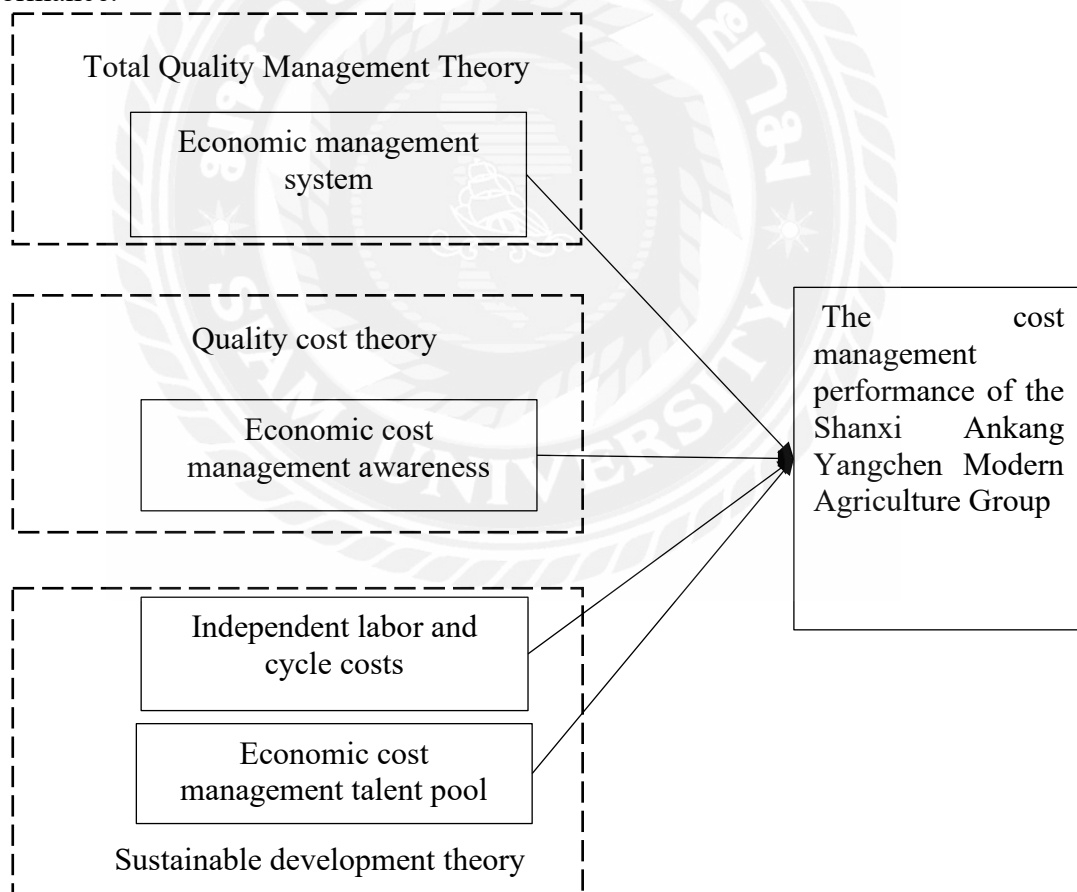


Figure 2.1 Technical Circuit Diagram

2.4 Terms and Definition Used in This Study

There are many definitions that need to be clarified in this study.

Cost management performance: Cost management performance is managing the cost of each production link and ensuring the quality of products. Only on the cost of careful and rigorous prediction cost management performance can get good results in order to achieve the cost target to develop a variety of plans, through the analysis of various programs to get a certain period of cost level and cost target planning, effective cost decision-making. Will determine the cost of good decisions to make cost plan is applied to the actual production work, strict enforcement of cost plan, for the waste phenomenon in the process of production on time to overcome in time, select the appropriate cost accounting system to calculate the cost accurately, strict supervision cost audit work, will cost management performance strictly within the scope of the spending, seriously daily cost accounting work. Establish a complete cost accounting system and the cost management performance of each department is correctly evaluated, and the cost assessment and analysis work is reasonably arranged to promote the improvement of the enterprise's own cost management policy and improve the cost management level of the enterprise.

Agricultural enterprise: Agricultural enterprises refer to profitable economic organizations that obtain products through production and operation such as planting, breeding, gathering, fishing and hunting. There are broad and narrow senses. The former includes enterprises engaged in crop cultivation, forestry, animal husbandry, fishery, sideline and other production and operation activities; The latter only refers to planting industry, or refers to enterprises engaged in crop cultivation. At present, China's agricultural enterprises are mainly state-owned farms and collectively owned agriculture. The state-owned farms are mainly owned by the whole people, and have various economic forms. Internally, it shall be operated by the state or collective, or by families or employees individually, or jointly, according to the principle of adapting measures to local conditions, voluntariness and mutual benefit.

Economic Management System: The design and implementation of a comprehensive framework for planning, monitoring, and controlling the economic activities of an organization to achieve efficient use of resources, increased productivity, and the attainment of economic objectives.

Economic Cost Management Awareness: Enhancing organizational and individual knowledge and understanding of the various costs incurred in production, operations and decision-making for more effective cost control, resource allocation and decision-making to maximize economic benefits.

Independent Labor Costs and Cycle Costs: Detailed cost analysis of labor costs in the organization that are not directly related to employees, such as outsourced

services or contract labor, including salaries, benefits, and training. Various types of costs in the production and operation cycle, including direct materials, direct labor, and indirect costs, for effective cost control and optimization.

Economic Cost Management Talent Pool: Build and maintain a talent pool with a wealth of professional knowledge, skills and experience to support the organization's economic cost management needs.



Chapter 3 Research Methodology

3.1 Introduction

This study focuses on cost management performance of Shaanxi Ankang Yangchen Modern Agriculture Group. The main independent variables in the study are economic management system, economic cost management awareness, independent labor and cycle costs, and economic cost management talent pool. management awareness, independent labor and cycle costs, economic cost management talent pool, and the dependent variable is cost management performance. The study uses quantitative research method. In this study, a questionnaire was used to investigate the employees of Shaanxi Ankang Yangchen Modern Agriculture Group. The first part of the questionnaire is about the respondents' gender, age, income, and job position. The second part is to analyze the relationship between the hypothetical variables of the study. Among them, economic management system 5 items, economic cost management awareness 5 items, independent labor and cycle costs 4 items, economic cost management talent pool 4 items. The dependent variable is cost management performance 4 items. The total number of items is 22 and the research scale is a five-point Likert scale. The questionnaires will be administered separately, data from the sample will be collected and counted, and the results of the study will be summarized.

3.2 Research Design

In this study, research data were obtained after surveying the employees of Shaanxi Ankang Yangchen Modern Agriculture Group. After collecting the data, it is necessary to organize the data, including eliminating invalid questionnaires and dealing with missing values in the data. The collected data were analyzed for reliability and validity. In order to ensure the validity and reliability of the data and to be able to measure each variable effectively.

The questionnaire designed to measure the variables of the questionnaire has a total of 22 items, using a five-level Likert scale score 1-5, respectively, representing strongly disagree, disagree, general, agree, strongly agree, the higher the score represents the more agree with the question item, as shown in Table 3.1.

Table 3.1 The Measurement Items

	Economic management system	No
1	You are very familiar with the economic management system of the organization.	Q1
2	In your daily work, you are regularly involved in the process of planning, monitoring and controlling the economic management system.	Q2

3	The economic management system is highly effective in improving the efficient use of resources and productivity.	Q3
4	Aspects of the economic management system require more training.	Q4
5	Economic management systems are better adapted to and support your work	Q5
	Economic cost management awareness	
6	You have a good understanding of the various costs incurred in production, operations and decision-making processes.	Q6
7	You are actively involved in decisions about cost control and resource allocation	Q7
8	You have understood the importance of maximizing economic efficiency to your organization?	Q8
9	Cost considerations need to be taken into account regularly in your day-to-day work to make decisions	Q9
10	Additional training or information is needed to strengthen your knowledge and skills in cost management.	Q10
	Independent labor and cycle costs	
11	You are clear on what the independent labor costs in your business that are not directly related to your employees include, such as wages, benefits, and training.	Q11
12	You are clear about the various types of costs in the production and operation cycle in your organization.	Q12
13	Independent labor costs and cycle costs are of concern in business cost management.	Q13
14	You have taken steps to control or optimize independent labor costs or cycle costs in your department or job responsibilities.	Q14
	Economic cost management talent pool	
15	Economic management talent is important for enterprise cost management	Q15
16	Managerial cost management talents enhance the expertise and skills of enterprises in the field of economic cost management.	Q16
17	Companies focus on the cost management talent pool.	Q17
18	Exchange experiences or share best practices with professionals in the economic cost management talent pool	Q18
	Cost management performance	
19	Leadership roles and leadership styles in the cost management decision making process help establish clear cost objectives and plans.	Q19
20	Companies have developed smart cost management strategies to support the achievement of long-term and short-term cost objectives.	Q20
21	Cost decisions have been applied to achieve good results in the actual production process in daily production work.	Q21
22	Employee awareness and involvement in cost management performance is high.	Q22

3.3 Hypothesis

This study combed the literature with Total Quality Management Theory, Quality cost theory, and Sustainable development theory to explore the cost management performance of Shaanxi Ankang Yangchen Modern Agriculture Group influencing factors. Based on the analysis, a model is constructed, hypotheses are formulated, and the alchemy between the variables is explored. See figure3.1.

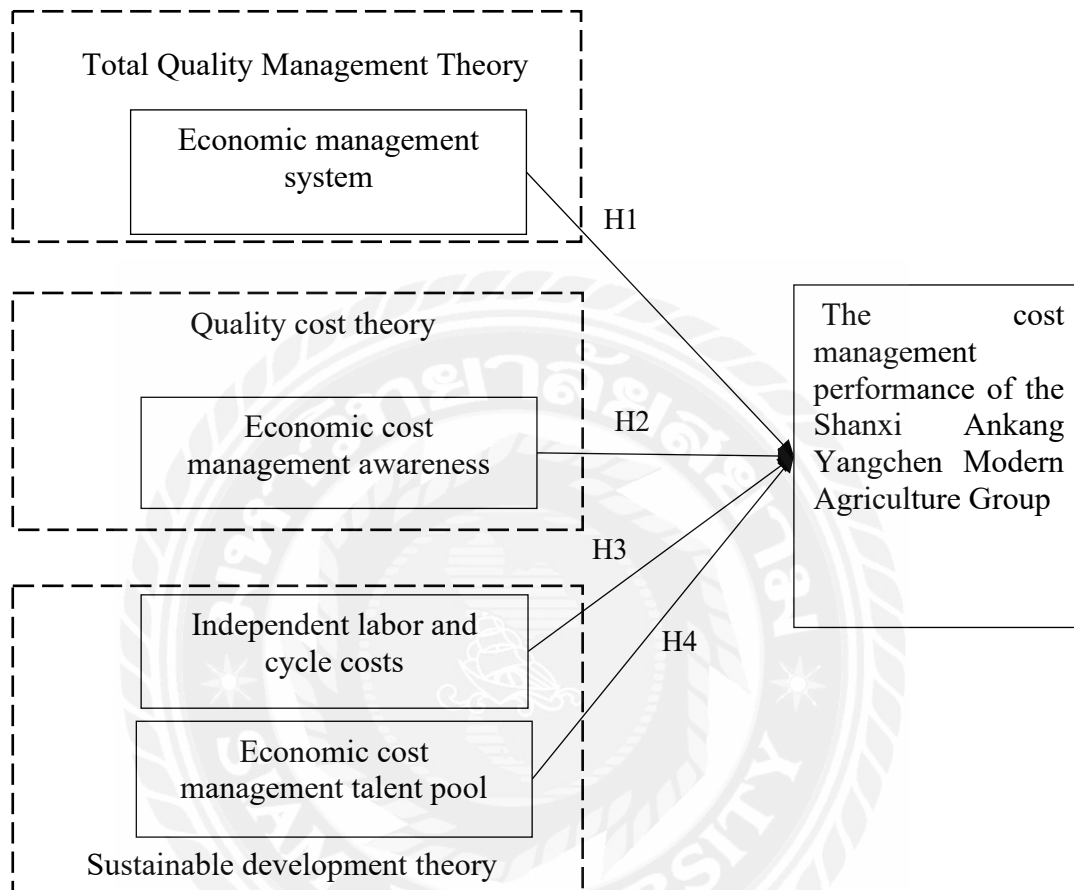


Figure 3.1 Hypotheses

H1: The economic management system has a significant impact on the Group's cost management performance.

Agricultural enterprises lack a perfect economic cost management system, and there will be a disorderly management chaotic state, for the economic cost management content of the planning will also show unreasonable, low scientific situation, and then affect the cost control effect of agricultural enterprises. Al-Mamary et al (2019) pointed out that enterprises should base themselves on their own advantages, and use strategic thinking to develop their own suitable cost control and optimization solutions. The imperfection of this management system mainly reflects two aspects:

First, the responsibility system is not perfect because the enterprise in the economic cost management work has not set up a perfect responsibility system. As a

result of agricultural enterprises' lack of cost control responsibility, consciousness causes the cost management of related personnel in work. There is no clear division of duties or division of responsibility. Work cannot mobilize the initiative and enthusiasm, then produced, the agricultural enterprise economic cost management work effect is not a good result, affect the specific effect of agricultural production.

Second, there is no basis for the whole stage of economic cost control of agricultural enterprises. Suppose agricultural production units cannot determine the transparent economic cost management system of agricultural enterprises. In that case, the direct consequences are in the early stage of the project economic cost management, cannot control the cost of expenditure projects and expenditure proportion, resulting in inflated cost expenditure data; In the stage of agricultural production, it is easy to cause cost waste and threaten the economic benefits of the project. In this way, the cost of agricultural enterprises will be greatly increased, so the ratio of input and output is not balanced, and the economic benefits of enterprises cannot be guaranteed.

Lack of perfect agricultural production equipment and material management system due to the lack of basic systems as guidance and constraints, relevant personnel in the procurement of materials often do not carry out proper planning, and procurement behavior is more random, which leads to a large amount of waste of agricultural production material costs. In addition, in the process of agricultural production, many agricultural production personnel often make mistakes in the operation of machinery and equipment and do not regularly maintain and overhaul the equipment, which is easy to lead to equipment parts damage, failure, and other problems, and significantly increase the maintenance cost of equipment.

H2: The economic cost management awareness has a significant impact on the Group's cost management performance.

In the economic cost management of agricultural enterprises, the weak consciousness of cost management is the main factor that restricts the extent of cost management and also the basic reason that affects the content of the work. In actual agricultural enterprises, the weak awareness of economic cost management is mainly reflected in two aspects:

The agricultural industry is a capital-intensive enterprise. Due to the ample profit space of agricultural enterprise projects, many agricultural enterprises adopt extensive management of costs, believing that as long as the management of crucial costs such as materials, equipment, and labor is done well, other costs are not substantial, and the concept of cost management is relatively backward. In this concept, without a comprehensive and systematic study of cost management, there are serious defects in the management system, causing many problems of cost waste, and economic cost management is naturally out of the question. China's reform and opening up time is short; agricultural enterprises have limited development time. In the past development

mode, most agricultural enterprises only paid attention to profit and lacked an accurate understanding of opportunity cost. Al-Nashmi (2017) compared and analyzed time-estimated activity-based costing and traditional activity-based costing with examples, believing that TDABC simplified the implementation process and had higher feasibility. In this case, agricultural enterprises paying serious attention to the economic cost management is insufficient, and many cost waste problems occur in the process of agricultural production, which will not only lead to the problem of cost increase but also cause project delay, affecting the economic benefits of agricultural enterprises. At the same time, in the management of engineering projects in agricultural enterprises, only paying attention to the quantity of engineering and not enough attention to the quality of agricultural production is also a reflection of the lack of understanding of economic cost management, which will cause problems such as prolonged or delayed engineering construction cycle.

First, cost management pays less attention. In practice, the development of an agricultural enterprise, its quality, safety, schedule, and cost are the key content that every enterprise pays attention (Lafferty & Fossen 2001). However, in the specific degree of attention, the first three factors are far higher than the cost management of the project itself. In the construction process of agricultural enterprise projects, the initial stage will involve the content of economic cost management, and in the development stage of the project is not enough attention to the cost management part, resulting in the presence of cost management blank area in agricultural production, cost waste frequent phenomenon (Al-Suraihi et al, 2020). The emergence of this situation, on the one hand by the implementation of the process of cost management is not high attention, on the other hand will cause the agricultural production cost of agricultural enterprises increase the result, the situation of insufficient budget, affect the overall progress of agricultural production;

Second, the cost management plan is not reasonable. In the aspect of economic cost management of agricultural enterprises, it is necessary to develop a more rigorous and comprehensive cost management plan to manage the cost expenditure in the process of project development, and compare the types of cost expenditure, actual cost and overall budget for the implementation of the project, so that agricultural enterprises can be completed within the budget (Baluku et al, 2019). However, in the process of the actual agricultural production, agricultural enterprise cost management plan is not comprehensive. For agricultural production situation change in the process of a project, the agricultural production cost increase, due to lack of cost estimates, for detailed project lack of cognition, missing a part of the cost management situation, leading to economic cost management is not enough detailed and comprehensive, finally affect the economic benefits of agricultural enterprises.

H3: Independent labor and cycle costs have a significant impact on the cost management performance of the Group.

The modern cost management concept is relatively backward in China. The complete lack of enterprise cost management and management system, and further lead to most of China's current on-the-job financial personnel lack to meet the requirements of the company development enterprise cost management and management knowledge, plus much financial personnel to a certain extent, it is limited by traditional accounting knowledge of thinking, also did not form a comprehensive, systematic enterprise cost accounting concept (Janakiraman et al, 2015). Shaanxi Ankang Yangchen Modern Agriculture Group has been exploring the modern enterprise cost management mode in line with the development needs of the company in recent years, the company's supply, production, sales, logistics and other links of the staff of the overall enterprise cost management consciousness is relatively weak, accounting professional background is not much personnel. There are few financial personnel with comprehensive cost management professional backgrounds. Although the Shaanxi AnKangYang morning modern agriculture group for each department staff to carry out the corresponding training regularly, but most are limited to the equipment and technical training, to instill in the advanced concept of enterprise cost management rarely, nor for the supply of financial personnel, production, sales, logistics cost management idea for cross training, Against Shaanxi AnKangYang morning modern agriculture group to the enterprise overall human carries on the comprehensive management of cost and management cost during a company contains more, like maintenance, employee compensation, depreciation, entertainment expenses, sales expenses, etc., without the cost accounting is clear, it is easy to make the total cost of the finished goods of agricultural increase (Al-Nashmi, 2017). Over time, it will bring some problems to the cost management, which will not save the labor cost needed to be saved so that it will reduce the company's funds to a certain extent.

H4: The economic cost management talent pool has a significant impact on the group's cost management performance.

Due to the rapid development of the agricultural industry in just a few years, there is a shortage of talents in the agricultural industry. On the one hand, the quality of agricultural management personnel is not high, most of the economic management personnel are part-time, lack agricultural production project cost management, and lack of attention to agricultural production project cost management (Miyake, 2006). Enterprises to the management personnel training are not enough, there is no real-time training of managers, so the management level cannot be improved. On the other hand, managers lack the awareness of self-learning, do not keep up with the trend of the development of the times, and timely follow up on their professional knowledge, resulting in the lag at the management level (Anderson et al, 2015). The lack of economic cost management talents is one of the crucial factors affecting the quality of economic cost management in agricultural enterprises and the key factor affecting the level of economic cost management. Combined with the current development situation of agricultural enterprises, the lack of economic cost management talents is concentrated in three aspects:

Most enterprises choose extensive management methods during agricultural production. Under normal circumstances, they will not build a reasonable plan or use a scheme for funds, which quickly leads to the difficulty of reasonable capital turnover and adverse effects. In addition, the extensive management mode is challenging to recover in time, which seriously affects the routine operation of enterprises.

First is the economic cost management of talent selection restrictions. Because agricultural enterprises often have low professional and ability requirements when selecting and hiring professional talents in economical cost management (Hall, 2016). On the one hand, the emergence of this situation is the lack of talent for economic cost management. There is an enormous talent demand gap, so agricultural enterprises have to lower the economic cost management talent selection standards to compensate for this shortage. On the other hand, due to a large number of agricultural enterprise projects in agricultural enterprises, there is a greater demand for economical cost management talents. In order to better carry out the economic cost management work, it is necessary to lower the requirements to attract more economical cost management talents to complete the economic cost management work of agricultural enterprises.

Second, the talent ability limitation of economic cost management. It is based on the restriction of talent selection in the economic cost management of agricultural enterprises, which leads to some professional ability and professional quality is not outstanding personnel to participate in the economic cost management of enterprises, the work effect is not good, and thus affects the effect of cost management (Suzuki, 2004). On the job, meanwhile, the economic cost of managers lacks self-ability, lack of knowledge, the cost to the economy of the advanced management technology and management means to grasp and capability will gradually be evolved into enterprise economic cost management means of agriculture, to improve the economic benefits of agricultural enterprises, and even lead to corporate earnings losses.

Third, the use of economic cost management personnel restrictions. Combined with the specific situation of economic cost management talent selection, agricultural enterprises in the process of talent recruitment, pay attention to the assessment of fresh graduates by simply examining their workability and practical ability, a small part of the method of professional ability and work experience to carry out talent selection (Koenker, 2000). This tendency to use talents leads to the lack of work experience of managers who enter the economic cost management position and cannot solve the problems of economic cost management smoothly, which limits the cost management effect of agricultural enterprises.

3.4 Population and Sampling

The population of the study was the employees of Shaanxi Ankang Yangchen Modern Agriculture Group. According to the company statistics, the number of employees of the company is 850. The Confidence Level for sample selection is usually chosen as 95%. The Confidence Level corresponds to a Z-value of approximately 1.96 for a 95% confidence level. Margin of Error indicates the maximum acceptable difference between the sample mean and the overall mean. A common tolerance of error is 1 times the overall standard deviation using the following sample size formula:

$$n = \left(\frac{Z^2 \times p \times (1-p)}{E^2} \right)$$

n is the sample size.

Z is the value of Z corresponding to the confidence level.

p is the expected proportion of the population (can be replaced by 0.5 if unknown).

E is the error tolerance, which is the maximum acceptable difference between the desired sample mean and the overall mean.

According to the calculation the sample size is 384.16 and to ensure the scientific validity and effectiveness of the study, the minimum sample size is 385.

3.5 Data Collection

The data collection period was from October 1, 2023 to December 1, 2023, and according to the questionnaire collection, invalid questionnaires were excluded and valid questionnaires were summarized. The questionnaire of this study is divided into the following parts, which are introduction, survey of basic information of the survey sample, and survey of specific variables. The process of distributing the questionnaires required the help of the Human Resource Department of Central Shaanxi Ankang Yangchen Modern Agriculture Group Company, and the questionnaires were distributed randomly through the list of people reported by each department. The main target of data collection includes employees, management etc. of the company.

Based on the survey objects, and the production benefits of agricultural enterprises were analyzed according to factors such as scale, production specialization, and concentration. This paper analyzes the control mechanism of the above objectives and further analyzes the decomposition and generation of enterprise internal governance accounting systems. The action structure enables general and dedicated control functions to achieve the best longitudinal and lateral connections. The evaluation of the

organizational effectiveness of enterprises is an essential factor affecting the development level of existing systems. the form of questionnaire distribution in this survey is mainly based on online questionnaire survey, supplemented by field visit. A total of 420 questionnaires were distributed and 400 were recovered. After screening, 388 relatively effective questionnaires were obtained after removing incomplete and extreme questionnaires. The questionnaire recovery rate was 95.24%, and the effective recovery rate was 97.0%. This study applies volunteer sampling strategy for survey. The questionnaire is a measurement tool for this study.

3.6 Data Analysis

3.6.1 Reliability

Reliability analysis is an effective analysis method to test whether data has reliability and stability. This paper uses the reliability coefficient method to test. Cronbach reliability coefficient was used to measure the coefficient, and its formula was as follows:

$$\text{Cronbach's } \alpha = (k/k-1) * (1 - \sum Si^2 / ST^2)$$

Where, K refers to the total number of questions on the scale, Si² refers to the variance of the total score of the first question, and ST² refers to the variance of the total score of all questions in the question. The formula shows that this factor can be used to estimate the consistency of each point in the scale, and its internal consistency is related. This research method is suitable for reliability analysis of attitude and perception scale. According to the reliability coefficient above 0.8, the reliability coefficient within the range of 0.7~0.8 is acceptable. The reliability coefficient of the component table above 0.7 shows good effect, and the reliability coefficient between 0.6 and 0.7 is acceptable. If the Cronbach alpha coefficient is less than 0.6, it should be considered whether to recompile the questionnaire to ensure its credibility.

According to the survey data, a total of 22 items were investigated. The calculation results show that there are 5 Economic management system items with Cronbach's α of 0.800, 5 Economic cost management awareness items with Cronbach's α of 0.766, 4 Independent labor and cycle costs items with Cronbach's α of 0.848, Economic cost management talent pool items were 4, Cronbach's α was 0.866, Cost management performance items were 4, Cronbach's α was 0.849. According to the results of data analysis Cronbach's α values were all greater than 0.7, indicating high stability and consistency of the scale, as shown in Table 3.2.

Table 3.2 Variate Reliability Test

Variate	Cronbach's α	Item
Economic management system	0.800	5

Economic cost management awareness	0.766	5
Independent labor and cycle costs	0.848	4
Economic cost management talent pool	0.866	4
Cost management performance	0.849	4

3.6.2 Validity

Questionnaire validity tests are metrics used to assess whether a questionnaire measurement instrument accurately reflects the concept or attribute to be measured. Questionnaire validity tests are categorized into content validity, and structural validity.

Content validity assesses whether the questionnaire contains appropriate questions to cover the concept or attribute to be measured. Based on content validity, the validity of the questionnaire can be judged based on the opinions of experts in the field. Structural validity assesses whether the questions in the questionnaire are organized and arranged in the right way to accurately measure the target concept. This can be assessed by statistical methods such as factor analysis. The classical scale was used in the research process and the questionnaire was adapted to meet the requirements of content validity. Structural validity requires factor analysis. According to the requirements, KMO test and Bartlett's sphere test were performed first. Only when the KMO test value is greater than 0.6 and the Sig value is significant, it means that the scale is suitable for factor analysis method. Therefore, the collected data were tested.

Table 3.3 Kmo and Bartlett's Test

Test		Economic management system	Economic cost management awareness	Independent labor and cycle costs	Economic cost management talent pool
KMO		0.835	0.730	0.813	0.829
Bartlett Spherical test	Approximate Chi-square	532.619	275.611	635.352	712.970
	Df	10	10	6	6
	Sig	.000	.000	.000	.000

Confirmatory factor analysis is carried out on the problem items, and principal component analysis is used to extract the factors in the analysis process, and finally the factor loading matrix is obtained to get the factor loading tables for Economic management system, Economic cost management awareness, Independent labor and cycle costs, Economic cost management talent pool. According to the principle of retaining the characteristic root greater than a factor of 1, two common factors were extracted. From the factor rotation component matrix, the absolute value of the factor load of all variables exceeded 0.5. In conclusion, the reliability coefficient values of each data in this study were greater than 0.6, indicating that the reliability and validity quality of this data is acceptable. It can be seen that Economic management system 55.901%, Economic cost management awareness 53.3%, Independent labor and cycle costs 68.729%, Economic cost management talent pool 71.368% explaining the

variance, indicating that the explanatory power of the variance meets the requirements and exceeds 50%. Reliability and validity analyses were conducted for each variable, indicating good independence of each dimension. The final results showed good validity and validity of the questionnaire.



Chapter 4 Finding and Results of the Study

4.1 Introduction

This chapter is based on combing and analyzing related research results. Combine sampling methods to conduct investigations. A comprehensive descriptive and systematic analysis of the data was carried out, and the basic situation of the sample was fully understood and mastered. Using SPSS regression analysis to comprehensively analyze the problem, carry out in-depth data mining, this study mainly uses stratified sampling method to obtain data, conducts descriptive statistical analysis and correlation analysis on the data, and propose scientific research results.

4.2 Description of statistical variables

In order to understand in detail, the distribution of respondents in different age, length of service, education level and job position and other aspects, this study carries out descriptive analysis on the sample of valid questionnaires collected, as shown in Table 4.1.

Table 4.1 Distribution of Basic Characteristics of Samples (N = 388)

Items	Options	Frequency	Percent%
GEN	Male	205	52.8
	Female	183	47.2
ICOM	Below 2000yuan	43	11.1
	2001-4000	94	24.2
	4001-6000	59	15.2
	6001-8000	41	10.6
	8001-10000	32	8.2
	More than 10000 yuan	119	30.7
AGE	18-25	165	42.5
	26-35	76	19.6
	36-45	107	27.6
	46-55	24	6.2
	above 55	16	4.1
EXP	under1 year	147	37.9
	2-3 years	66	17.0
	4-5 years	93	24.0
	6-7 years	31	8.0
	more than7 years	51	13.1
Total		388	100

The results of the study show that the survey sample in terms of gender is 205 (52.8%) for males and 183 (47.2%) for females. For the age aspect of the survey, the research data shows that 18-25 years old is 165 (42.5%), 26-35 years old is 76 (19.6%), 36-45 years old is 107 (27.6%), 46-55 years old is 24 (6.2%), above 55 years old is 16

(4.1%), with 18-25 years old being the most prevalent. The survey on income shows that below 2000yuan is 43(11.1%), 2001-4000 is 94(24.2%), 4001-6000 is 59(15.2%), 6001-8000 is 41(10.6%), 8001-10000 is 32(8.2%), More than 10000 yuan is 119 (30.7%). For work experience, under 1 year is 147 (37.9%), 2-3 years is 66 (17.0%), 4-5 years is 93 (24.0%), 6-7 years is 31 (8.0%), and more than 7 years is 51 (13.1%). Table 4.1.

4.3 Results of the Study

4.3.1 Pearson correlation analysis

Pearson correlation analysis is a statistical method used to measure the linear relationship between two variables. Its main function is to determine whether a correlation exists between two variables and the strength and direction of the correlation. The correlation between two variables is calculated using the Pearson correlation coefficient formula. The correlation coefficient (r) takes values between -1 and 1, where 1 indicates a perfect positive correlation, -1 indicates a perfect negative correlation, and 0 indicates no linear correlation. Based on the calculated correlation coefficient, the strength and direction of the correlation between the two variables is determined. A positive correlation indicates that when one variable increases, the other also increases, while a negative correlation indicates that when one variable increases, the other decreases. Pearson's correlation analysis can help determine if there is a linear relationship between two variables. This is very useful in understanding the correlation between variables. By understanding the correlation between variables, one can better control the variables that affect the results of the study, thus improving the accuracy of the study.

Table 4.2 Pearson Correlation

Variables		Economic management system	Economic cost management awareness	Independent labor and cycle costs	Economic cost management talent pool	Cost management performance
Economic management system	Pearson Correlation	1	.342**	-.121*	-0.008	.335**
	Sig. (2-tailed)		0.000	0.017	0.877	0.008
	N	388	388	388	388	388
Economic cost management awareness	Pearson Correlation	.342**	1	-0.089	0.043	.349**
	Sig. (2-tailed)	0.000		0.081	0.393	0.000
	N	388	388	388	388	388
Independent labor	Pearson Correlation	-.121*	-0.089	1	.506**	.508**

and cycle costs	Sig. (2-tailed)	0.017	0.081		0.000	0.000
	N	388	388	388	388	388
Economic cost management talent pool	Pearson Correlation	-0.008	0.043	.506**	1	.373**
	Sig. (2-tailed)	0.877	0.393	0.000		0.000
	N	388	388	388	388	388
Cost management performance	Pearson Correlation	.335**	.349**	.508**	.373**	1
	Sig. (2-tailed)	0.008	0.000	0.000	0.000	
	N	388	388	388	388	388

NOTE: * represents the significance level of 5% of the correlation coefficient, ** represents the significance level of 1%, and *** represents the significance level of 0.1%.

Based on the data collected, Pearson's correlation analysis was performed for each variable. According to the results of the analysis, the correlation coefficient between Economic management system and Economic cost management awareness is 0.342, and the significance sig is less than 0.001, which indicates that there is a significant correlation between Economic management system and Economic The correlation coefficient between Economic management system and Economic cost management awareness is 0.342 and the significant sig is less than 0.001, which means that Economic management system and Economic cost management awareness have significant correlation, and the better the Economic management system is, the higher is the Economic cost management awareness of employees.

The correlation coefficient between Economic management system and Independent labor and cycle costs is -0.121 and the significance sig is less than 0.005, which indicates that there is a negative correlation between Economic management system and Independent labor and cycle costs. The better the Economic management system, the lower the Independent labor and cycle costs of the organization.

The correlation coefficient between Economic management system and Economic cost management talent pool is -0.008 and it is not significant, which means that there is no correlation between Economic management system and Economic cost management talent pool. There is no correlation between Economic management system and Economic cost management talent pool.

The correlation coefficient between Economic management system and Cost management performance is 0.335 and the significance sig is less than 0.001, which indicates that there is a positive correlation between Economic management system and Cost Management The better the Economic management system, the better the Cost management performance of the organization.

The correlation coefficient between Economic cost management awareness and Cost management performance is 0.349 and the significance sig is less than 0.001 indicating that there is a positive correlation between Economic cost management

awareness and Cost The higher the Economic cost management awareness, the better the Cost management performance of the organization.

The correlation coefficient between Independent labor and cycle costs and Cost management performance is 0.508 and the significance sig is less than 0.001, which indicates that there is a positive correlation between Independent labor and cycle costs and Cost management performance. The more the independent labor and cycle costs are invested, the better is the Cost management performance of the organization.

The correlation coefficient between Economic cost management talent pool and Cost management performance is 0.373 and the significance sig is less than 0.001 indicating that there is a positive correlation between Economic cost management talent pool and Cost The better the Economic cost management talent pool, the better the Cost management performance of the organization.

4.3.2 Regression analysis

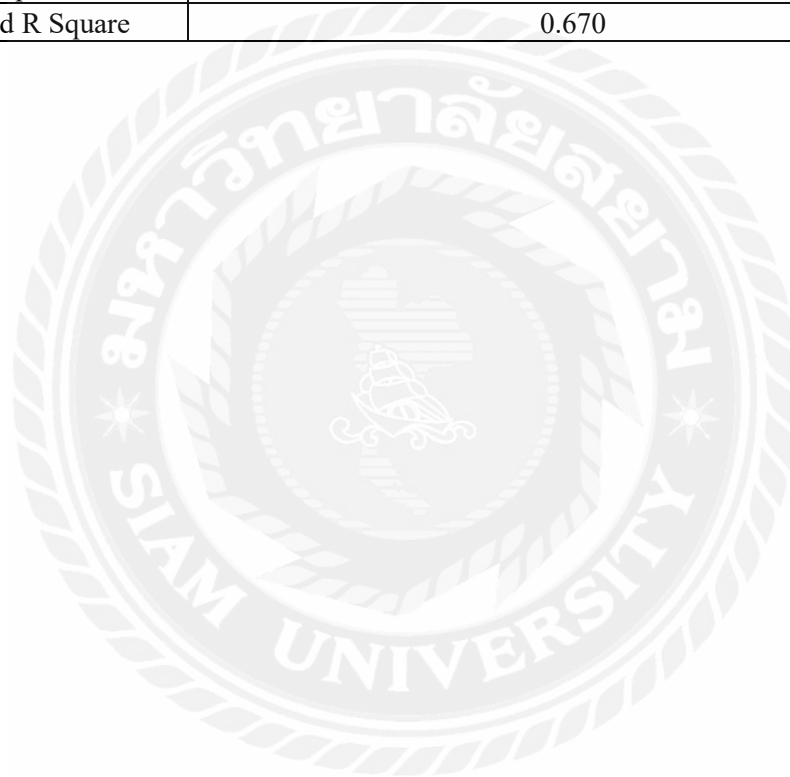
According to the results of Pearson correlation analysis between the variables, the study found that there is a correlation between the variables, in which the correlation between Cost management performance and the four variables Economic management system, Economic cost management awareness, Independent The correlation between Cost management performance and Economic management system, Economic cost management awareness, Independent labor and cycle costs, and Economic cost management talent pool does not exceed 0.9, which indicates that there is no covariance between the variables, and therefore regression analysis can be carried out. R Square is a statistic that measures the goodness of fit of a regression model, which indicates the degree to which the regression model fits the observations, and represents the degree to which the dependent variables in the model are not covariant. R Square is a statistic that measures the goodness of fit of the regression model to the observations and represents the percentage of the dependent variable in the model that can be explained by the independent variables. The value of R Square ranges from 0 to 1. The larger the value of R Square, the better the regression model fits the observations. An R Square of 0.690 indicates that all the independent variables can explain 69% of the variation in the dependent variable. It meets the requirement. In multiple regression model, F-test test of significance: tests whether the independent variables actually affect the fluctuation of the dependent variable. $p\text{-value} < 0.05$ means that the independent variables affect the fluctuation of the dependent variable at 95% confidence. t-test test of regression coefficients: whether the individual independent variables are valid in the model. $p\text{-value} < 0.05$ means that they are valid.

The Durbin-Watson test value was 1.960, between 1.8 and 2.2. the data were independent and met the linear regression requirements. In the covariance diagnostic results Economic management system has a VIF value of 1.158. Economic cost management awareness has a VIF value of 1.065. Independent labor and cycle costs has a VIF value of 1.088. Economic cost management talent pool has a VIF value of 1.037. The VIFs are all close to 1, they meet the requirements, indicating that there is no covariance in the data. Economic management system ($\beta=0.105$, $p < 0.05$), Economic cost management awareness ($\beta=0.333$, $p < 0.05$), Independent labor and cycle costs ($\beta=0.411$, $p < 0.05$), Economic cost management talent pool ($\beta=0.147$, $p < 0.05$)

significantly and positively affect Cost management performance.

Table 4.3 Multiple Regression Analysis

Item	Unstd. B	Std. Beta	t	Sig.	VIF	F	Durbin-Watson
C	2.011	-	7.606	0.000		17.164 ***	1.960
Economic management system	0.105	0.189	5.176	0.000	1.158		
Economic cost management awareness	0.333	0.262	7.328	0.000	1.065		
Independent labor and cycle costs	0.411	0.410	2.653	0.006	1.088		
Economic cost management talent pool	0.147	0.168	5.506	0.000	1.037		
R Square	0.690						
Adjusted R Square	0.670						



Chapter 5 Conclusion and Recommendation

5.1 Conclusion

Agricultural enterprises, through the continuous improvement of their economic cost management, to a certain extent, achieve economic and social benefits; agricultural enterprises play a crucial role in achieving the sustainable and rapid development of agricultural enterprises. According to the purpose of the research, the following objects are defined in this paper: to explore the current state of the investment process development in the agricultural sector of the Ankang Yangchen Modern Agriculture Group Co., Ltd; to identify the goals for the investment process development in the agricultural sector of the Ankang Yangchen Modern Agriculture Group Co., Ltd in accordance with the main state program documents; to develop a methodology for determining the financial management centers at various stages of the investment process implementation; to develop a methodology for determining the interrelated modules that affect the modeled management system for the investment process adaptability in the agricultural sector; to identify the elements of the block system for managing the resource support of the investment process. This paper draws the following conclusions:

(1) The correlation coefficient between Economic management system and Cost management performance is 0.335 and the significance sig is less than 0.001, which indicates that there is a positive correlation between Economic management system and Cost Management The better the Economic management system, the better the Cost management performance of the organization. The economic management system has a significant impact on the cost management of the group. The results of the study in multiple regression showed that Economic management system ($\beta=0.105$, $p<0.05$) significantly and positively affect Cost management performance. This shows that hypothesis 1 held.

(2) The correlation coefficient between Economic cost management awareness and Cost management performance is 0.349 and the significance sig is less than 0.001 indicating that there is a positive correlation between Economic cost management awareness and Cost The higher the Economic cost management awareness, the better the Cost management performance of the organization. The economic cost management has a significant impact on the group's cost management. The results of the study in multiple regression showed that Economic cost management awareness ($\beta=0.333$, $p<0.05$), significantly and positively affect Cost management performance. This shows that hypothesis 2 held

(3) The correlation coefficient between Independent labor and cycle costs and Cost management performance is 0.508 and the significance sig is less than 0.001,

which indicates that there is a positive correlation between Independent labor and cycle costs and Cost management performance. The more the independent labor and cycle costs are invested, the better is the Cost management performance of the organization. Independent labor and cycle costs has a significant impact on the cost management of the group. The results of the study in multiple regression showed that Independent labor and cycle costs ($\beta=0.411$, $p<0.05$), significantly and positively affect Cost management performance. This shows that hypothesis 3 held

(4) The correlation coefficient between Economic cost management talent pool and Cost management performance is 0.373 and the significance sig is less than 0.001 indicating that there is a positive correlation between Economic cost management talent pool and Cost The better the Economic cost management talent pool, the better the Cost management performance of the organization. The economic cost management talent pool has a significant impact on the group's cost management. The results of the study in multiple regression showed that Economic cost management talent pool ($\beta=0.147$, $p<0.05$) significantly and positively affect Cost management performance. This shows that hypothesis 4 held

Table 5.1 Hypothesis Testing

NO.	Hypothesis	Result
H1	The economic management system has a significant impact on the Group's cost management performance.	Supported
H2	The economic cost management awareness has a significant impact on the Group's cost management performance.	Supported
H3	Independent labor and cycle costs have a significant impact on the cost management performance of the Group.	Supported
H4	The economic cost management talent pool has a significant impact on the group's cost management performance.	Supported

Therefore, this study is based on the concept of cost management and value chain, aiming at improving the development of agricultural enterprises, promoting the long-term development of the industry, and improving the effective management and leadership ability. Therefore, Chinese agricultural enterprises should fully recognize the importance of agricultural economic cost management, and implement cost management in the agricultural production process, promote the rapid development of China's agricultural economy, and ultimately promote the vigorous development of the whole society, it has certain feasibility.

5.2 Recommendation

Combined with the specific problems in economic cost management of agricultural enterprises, the corresponding measures can solve the problems of economic cost management, improve the economic benefits of agricultural enterprises and promote their agricultural enterprises. The solution measures can be carried out by improving the economic cost management system, establishing economic cost

management awareness, and promoting economic cost management personnel training. Details are as follows.

(1) Improve the economic cost management system

Combine the economic cost management system problems of agricultural enterprises and promote the system improvement. Improve all links of the value chain. According to the above documents and data analysis, the financial management means of Shaanxi Ankang Yangchen Modern Agricultural Group are still relatively deficient, and the financial management in advance, during and after the event should be strengthened. Al-Mamary et al (2019) believed that the Shaanxi Ankang Yangchen Modern Agriculture Group should carry out cost management more widely, implement the cost management concept to all links of the internal and external value chain. At the same time, Shaanxi Ankang Yangchen Modern Agriculture Group needs to transform various measures into improvement project topics, clarify the person responsible for each topic, formulate quantifiable financial indicators and objectives, continue to follow up the implementation and improvement effect of improvement measures, so as to bring more financial benefits to Shaanxi Ankang Yangchen Modern Agriculture Group.

(2) Establishing economic cost management awareness

Establishing economic cost management awareness for agricultural enterprises, the most important thing is to enhance the importance of economic cost management, improve the status of economic cost management work, and provide a more stable and orderly environment for the work to be carried out. In terms of specific measures, it needs to be carried out from two aspects. Raise awareness and timely update the concept of agricultural economic cost management (Anderson et al, 2015). The managers of agricultural enterprises must establish a modern and forward-looking cost management concept, recognize the importance of strengthening economic cost management for the development of enterprises, and carry out comprehensive supervision and control of the cost budget.

(3) Cultivate Independent labor and cycle costs

Combining with the talent problems of agricultural enterprises in economical cost management, cultivating a professional economic cost management team requires efforts from two aspects. As agricultural enterprises tend to be more inclined to the group of fresh graduates when selecting economic cost management personnel, and the professional ability and work experience of this part of the personnel cannot be guaranteed. Recently, China has begun to adopt explicit policies to improve wages and working conditions in response to worker protests and growing uncertainty about the economic prospects for the country's huge migrant workforce, which could create a strong political mandate for linking economic and social upgrading (Snell & Morris, 2022). After all, in the economic cost management of agricultural enterprises, the

management effect not only depends on the management system but also closely relates to the quality of management personnel (Gupta & Gupta, 2015). At the uppermost tiers of these production networks, the suppliers tend to be very large and technologically sophisticated, and they concentrate “good” jobs in relatively few locations (Barrientos et al., 2011). In that case, it will directly reflect the low level of management of the entire project, therefore, to find ways to improve the quality of project personnel, especially the overall quality of the project manager, the organization of internal exchanges and learning, to learn from peers advanced experience, and constantly improve the project manager. The management level of the project manager.

(4) Improving the Economic cost management talent pool

Shaanxi Ankang Yangchen Modern Agricultural Group can currently train the original growers and new growers to facilitate technical guidance and supervision of raw material quality. Enterprises that want to reduce the price of raw materials need to develop more related policies to encourage more local and neighboring farmers to plant. By purchasing before the complete collection of raw material information, you can minimize the cost in the tender procurement process (Gupta & Gupta, 2015). The finance department cooperates with the bidding and budgets of the cost of raw materials. Before bidding, collect comprehensive information and understand the situation of suppliers do not to be deceived. During the bidding process, supervise the procurement staff to be fair and prevent the enterprise's internal staff from deceiving the top and increasing the procurement price.

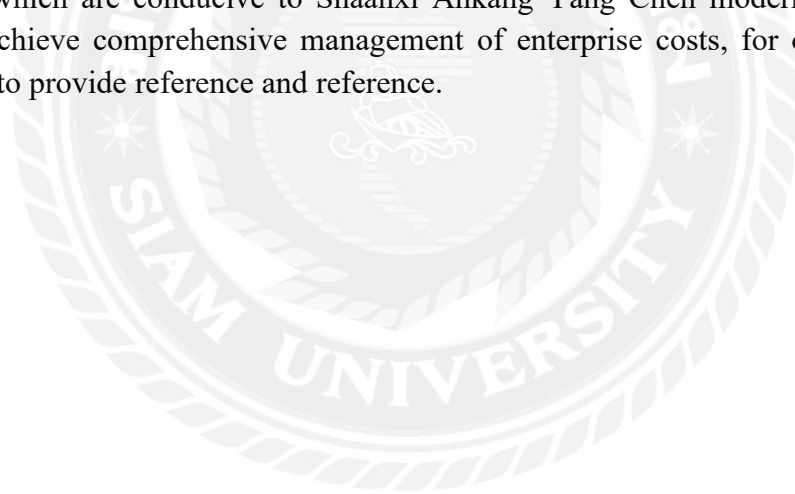
5.3 Further Study

After all, the development of agricultural enterprises is the result of the continuous improvement of our living standards. According to Amodu & Aka (2017), the sustainable development of agricultural enterprises is an essential indicator of the emergence of potential entrepreneurs. Similarly, the intention of economic cost management has also promoted the development of economic cost management capabilities, such as effective management and leadership. For economic cost managers, the greater the risks they have to bear, the more they cannot meet the existing customers, nor can they meet the customer groups they have formed or will appear.

Along with the good opportunities for developing the agricultural enterprise market in the social and economic development, the agricultural economy has also been developed. Current, the need of agricultural enterprises in the protection of agricultural enterprises in the process of overall quality also attaches great importance to the enterprise's comprehensive benefits to reduce unnecessary costs, improve the comprehensive economic strength, make project benefit maximization, so in this paper, based on the theory of economic cost management, to implement the agricultural enterprise project management to analyze the existing limitations, And the implementation of cost management to provide improvement suggestions, hope to

enhance the competitiveness of agricultural enterprises and economic benefits. However, in order to achieve a good effect of enterprise cost management, this study puts forward suggestions for Shaanxi Ankang Yangchen Modern Agriculture Group, which should focus on training a group of compound talents proficient in enterprise cost management and financial management and let employees fully understand the whole process of the company's economic business. Make the company's financial personnel from the traditional mechanical accounting gradually to diversified, comprehensive cost management personnel forward, promote the integration of industry and finance.

This study hopes to improve the development prospects of Shaanxi Ankang Yangchen Modern Agriculture Group and break through the development bottleneck. However, because my academic level is limited, the content contained in the process of questionnaire design and scope is small, makes the study has some shortcomings, therefore, can be further in the future research work on the morning of Shaanxi AnKangYang group the macro and micro marketing environment of modern agriculture and industry competition environment for analysis, and combined with other theories to evaluate, only in this way can we provide a perfect marketing strategy. At the same time, Shaanxi Ankang Yang Chen modern Agriculture Group should further improve the procurement costs, production costs, labor costs, and management costs of the problems, which are conducive to Shaanxi Ankang Yang Chen modern agriculture Group to achieve comprehensive management of enterprise costs, for other similar enterprises to provide reference and reference.



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Appendix

Questionnaire On the Influence of Economic Cost Management On Agricultural Enterprise Development

Dear Sir / Madam, thank you very much for taking time out of your busy schedule to participate in this questionnaire survey. This questionnaire aims to understand the empirical study on the development of agricultural enterprises in farmer economic cost management. Please answer your feelings and opinions truthfully. This questionnaire is anonymous, please fill in according to your actual situation. This study is only an academic analysis and will not be used for other purposes. Thank you very much for your participation.

Part I :

1. Your gender? A Male B Female
2. Your Age? A 18-25 B 26-35 C 36-45 D 46-55 E above 55
3. Monthly disposable income?
A Below 2000yuan B 2001-4000 C 4001-6000 D 6001-8000
E 8001-10000 F More than 10000 yuan
4. Duration of work in the enterprise? A under 1 year B 2-3 years C 4-5 years D 6-7 years E more than 7 years

Part II: Economic management system

Please judge to what extent you agree with the following statement; choose the most appropriate option, and mark the corresponding number " √ . " The questionnaire used a Likert scale, ranging from 1 to 5 in which one indicates strongly disagree (or strongly disagree), two indicates relatively disagree (or relatively disagree), three indicates neutral, four indicates relatively agree (or relatively agree), and five indicates strongly agree (or strongly agree)

Measuring item	Strongly disagree	Disagree	General	Agree	Strongly agree
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Economic management system					
You are very familiar with the economic management system of the organization.					
In your daily work, you are regularly involved in the process of planning, monitoring and controlling the economic management system.					
The economic management system is highly effective in improving the efficient use of resources and productivity.					
Aspects of the economic management system require more training.					
Economic management systems are better adapted to and support your work					

Part III: Economic cost management awareness

Please judge to what extent you agree with the following statement; choose the most appropriate option, and mark the corresponding number " √ . " The questionnaire used a Likert scale, ranging from 1 to 5 in which one indicates strongly disagree (or strongly disagree), two indicates relatively disagree (or relatively disagree), three indicates neutral, four indicates relatively agree (or relatively agree), and five indicates strongly agree (or strongly agree)

Measuring item	Strongly disagree	Disagree	General	Agree	Strongly agree
Economic cost management awareness					
You have a good understanding of the various costs incurred in production, operations and decision-making processes.					
You are actively involved in decisions about cost control and resource allocation					
You have understood the importance of maximizing economic efficiency to your					

organization?					
Cost considerations need to be taken into account regularly in your day-to-day work to make decisions					
Additional training or information is needed to strengthen your knowledge and skills in cost management.					

Part IV: Independent labor and cycle costs

Please judge to what extent you agree with the following statement; choose the most appropriate option, and mark the corresponding number " √ . " The questionnaire used a Likert scale, ranging from 1 to 5 in which one indicates strongly disagree (or strongly disagree), two indicates relatively disagree (or relatively disagree), three indicates neutral, four indicates relatively agree (or relatively agree), and five indicates strongly agree (or strongly agree)

Measuring item	Strongly disagree	Disagree	General	Agree	Strongly agree
Independent labor and cycle costs					
You are clear on what the independent labor costs in your business that are not directly related to your employees include, such as wages, benefits, and training.					
You are clear about the various types of costs in the production and operation cycle in your organization.					
Independent labor costs and cycle costs are of concern in business cost management.					
You have taken steps to control or optimize independent labor costs or cycle costs in your department or job responsibilities.					

Part V: Economic cost management talent pool

Please judge to what extent you agree with the following statement; choose the most appropriate option, and mark the corresponding number " √ . " The questionnaire used a Likert scale, ranging from 1 to 5 in which one indicates strongly disagree (or strongly

disagree), two indicates relatively disagree (or relatively disagree), three indicates neutral, four indicates relatively agree (or relatively agree), and five indicates strongly agree (or strongly agree)

Measuring item	Strongly disagree	Disagree	General	Agree	Strongly agree
Economic cost management talent pool					
Economic management talent is important for enterprise cost management					
Managerial cost management talents enhance the expertise and skills of enterprises in the field of economic cost management.					
Companies focus on the cost management talent pool.					
Exchange experiences or share best practices with professionals in the economic cost management talent pool					

Part VI: Cost management performance

Please judge to what extent you agree with the following statement; choose the most appropriate option, and mark the corresponding number "√." The questionnaire used a Likert scale, ranging from 1 to 5 in which one indicates strongly disagree (or strongly disagree), two indicates relatively disagree (or relatively disagree), three indicates neutral, four indicates relatively agree (or relatively agree), and five indicates strongly agree (or strongly agree)

Measuring item	Strongly disagree	Disagree	General	Agree	Strongly agree
Cost management performance					
Leadership roles and leadership styles in the cost management decision making process help establish clear cost objectives and plans.					
Companies have developed smart cost management strategies to support the achievement of long-					

term and short-term cost objectives.					
Cost decisions have been applied to achieve good results in the actual production process in daily production work.					
Employee awareness and involvement in cost management performance is high.					

Thanks for your help!

