







Evaluation Study on the Validity of Total Budget Management in T Company

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Abstract. Due to the impact of COVID-19 and extremely severe weather, T Company has experienced great growth pressure in 2022. Given the tremendous operating pressure, enhancing the supervision and control of each operating activity and using the total budget to improve the economic quality of the enterprise are of great practical importance to the enterprise. With the perspective of total budget management, this paper obtains first-hand information through field research, evaluates the validity of the total budget management of T Company in 2022, and analyzes the importance and current status of each indicator of the total budget system of T Company on the basis of the evaluation results, which provides directions for T Company to improve its total budget management, and also provides references for the evaluation of the validity of the total budget management of other companies.

Keywords: Total budget management · Validity · Indicator system

1 Introduction

Total budget management is a modern enterprise management concept that integrates strategic, humanistic, and systematic concepts and is at the center of the enterprise control system. Through the comprehensive integration of capital, business, and information, it achieves the goals of rational allocation of enterprise resources, continuous improvement of operation, high synergy of work, and steady increase of value.

Although T Company has established a budget management department and implemented total budget management, it does not clearly define the scope of responsibilities of the budget management department, lacks a comprehensive and standardized budget management system, and still suffers from an inadequate organizational system, imperfect budget preparation content, inadequate budget control and analysis, inadequate implementation of total budget management assessment, and insufficient enthusiasm of each department to set budget targets, etc. This paper takes total budget management

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as a perspective and evaluates the validity of total budget management in 2022 of T Company through a combination of qualitative and quantitative methods, which provides direction for the improvement of total budget management in T Company and also provides references for the evaluation of the validity of total budget management in other companies.

2 Connotation of the Validity of Total Budget Management

Most scholars believe that the effectiveness of an enterprise management system can be evaluated in terms of “efficiency” and “effectiveness”. The validity in terms of effectiveness can be judged by the standard whether the organizational objectives are accomplished under the management system, i.e., the degree to which the management system supports the achievement of the organizational objectives. If the organization’s objectives are accomplished, it is a valid system, otherwise, it is an invalid system. The measurement standard on the validity of efficiency is the operation of the management system. The basis of the operation of the management system is the scientificity and adaptability of the management system, which is the prerequisite for the smooth operation of the system, while the implementation of the system requires the members of each organization to make behavioral choices in accordance with the system to ensure the smooth operation of the system. Only when the smooth operation of the management system is guaranteed in all aspects can the long-term effectiveness of the management system be ensured, thus realizing the validity in terms of efficiency.

Effectiveness and efficiency illustrate the effectiveness of a management system from two perspectives respectively. If the validity of the system is measured only from the perspective of efficiency, it will ignore the objective situation and lead to the development of a management system that is not in line with reality; on the other hand, if it is considered only from the perspective of effectiveness, it will be too ideal and detached from the reality and cannot solve the actual problems. Therefore, the measurement of system validity must combine effectiveness and efficiency to make the evaluation comprehensive, scientific, and reasonable.

As a management system running through the whole enterprise, the validity of the total budget management of T Company can also be measured in terms of effectiveness and efficiency. Achieving the strategic goals of the enterprise and meeting the expectations of the economic indicators means that the total budget management is valid in terms of effectiveness. A well-run total budget management system, with a scientific design of each content and employees able to complete their work according to the system requirements, indicates that the total budget management is valid in terms of its efficiency. In addition, the effect of a management system is closely related to the environment in which the system operates, and factors such as corporate culture and managers’ cognition can have an impact on the validity of total budget management.

3 Selection of Evaluation Methods for the Validity of Total Budget Management

The validity of total budget management includes “effectiveness validity” and “efficiency validity”, which requires a lot of qualitative and quantitative analysis in measuring the influencing factors, and the evaluation of the validity of total budget management also requires a combination of qualitative and quantitative analysis. Hierarchical analysis and network hierarchical analysis can support this characteristic well because these two methods introduce quantitative analysis in the complex decision-making process and make full use of the preference information given by evaluators in the pair comparison for analysis and decision support, which effectively absorbs the results of qualitative analysis and brings into play the advantages of quantitative analysis so that the evaluation decision-making process is highly organized and scientific.

Any management system is a complete system, and there are many factors affecting the validity of total budget management in T Company. These factors are not completely independent, for example, there is a dependency and feedback relationship between the “cognition”, “ability to implement”, “willingness to implement” and other factors of the management system. If these relationships are not taken into account and the traditional hierarchical analysis is used directly, the results will be very different from the actual situation, and then the evaluation results will not make any sense. Using network hierarchical analysis can precisely solve these drawbacks, overcome the problem of non-independence among factors, and make the evaluation structure more realistic. At the same time, the SD software enables the network hierarchical analysis calculation to be carried out smoothly, so it is practical and achievable to use network hierarchical analysis to evaluate the validity of total budget management in T Company.

In summary, it is feasible to apply network hierarchical analysis to evaluate the validity of total budget management in T Company, which has certain advantages compared with other methods, so this paper will adopt network hierarchical analysis to evaluate the validity of total budget management in T Company.

4 Construction of Evaluation Indicator System and Evaluation Criteria for the Validity of Total Budget Management of T Company

4.1 Construction of the Evaluation Indicator System for the Validity of Total Budget Management of T Company

The indicator system of validity of total budget management of T Company is a comprehensive indicator evaluation system, whose construction follows the dialectical logic thinking process of “concrete-abstract-concrete”. Firstly, under the guidance of theory, various specific factors related to the validity of total budget management of T Company are incorporated into a comprehensive framework, which is the process from concrete to abstract; on the basis of the framework, various indicators are determined, and then the indicators are decomposed and refined to complete the process from abstract to concrete. The evaluation indicator system of enterprise total budget management validity is a process of gradual deepening, refinement, improvement, and systematization.

Based on the above, this paper establishes 2 primary indicators, 6 secondary indicators, and 24 tertiary indicators, and uses a combination of qualitative and quantitative methods to build an evaluation indicator system for the validity of total budget management of T Company in terms of both effectiveness validity and efficiency validity (as shown in Table 1).

Table 1. The indicator system of validity of total budget management

Target	Primary Indicators	Secondary Indicators	Tertiary Indicators	Type of Indicator	Data Source
Total Budget Management Validity Evaluation System P	Effectiveness Validity of Total Budget Management A ₁	Completion of Production Operating Budget B ₁	Completion of procurement budget C ₁	Quantitative	Statement statistics
			Completion of employee compensation budget C ₂	Quantitative	Statement statistics
			Completion of technology R&D expenditure budget C ₃	Quantitative	Statement statistics
		Completion of Profit and Loss Operating Budget B ₂	Completion of sales expense budget C ₄	Quantitative	Statement statistics
			Completion of management expenses budget C ₅	Quantitative	Statement statistics
			Completion of financial expense budget C ₆	Quantitative	Statement statistics
			Completion of revenue budget C ₇	Quantitative	Statement statistics
			Completion of other operating expense budget C ₈	Quantitative	Statement statistics

(continued)

Table 1. (continued)

Target	Primary Indicators	Secondary Indicators	Tertiary Indicators	Type of Indicator	Data Source
			Completion of non-operating expense budget C ₉	Quantitative	Statement statistics
		Completion of Financial Budget B ₃	Completion of the balance sheet budget C ₁₀	Quantitative	Statement statistics
			Completion of income statement budget C ₁₁	Quantitative	Statement statistics
			Completion of cash flow statement budget C ₁₂	Quantitative	Statement statistics
	Efficiency Validity of Total Budget Management A ₂	Science of Total Budget Management System B ₄	Scientific rationality of budget target C ₁₃	Qualitative	Questionnaire
			Scientific rationality of preparation contents C ₁₄	Qualitative	Questionnaire
			Scientific rationality of preparation method C ₁₅	Qualitative	Questionnaire
			Timeliness of preparation C ₁₆	Qualitative	Questionnaire
			Soundness of organizational system C ₁₇	Qualitative	Questionnaire
			Scientific rationality of appraisal C ₁₈	Qualitative	Questionnaire

(continued)

Table 1. (continued)

Target	Primary Indicators	Secondary Indicators	Tertiary Indicators	Type of Indicator	Data Source
		Implementation of Total Budget Management System B ₅	Employee's cognition of the system C ₁₉	Qualitative	Questionnaire
			Employees' ability to implement the system C ₂₀	Qualitative	Questionnaire
			Employees' willingness to implement the system C ₂₁	Qualitative	Questionnaire
		Operating Environment of Total Budget Management System B ₆	Degree of corporate culture support C ₂₂	Qualitative	Questionnaire
			Propaganda strength of enterprise management C ₂₃	Qualitative	Questionnaire
			Corporate office environment C ₂₄	Qualitative	Questionnaire

4.2 Evaluation Criteria for Each Indicator

1. Scoring Method for Quantitative Indicators

The quantitative indicators in the evaluation indicators of the validity of total budget management are the performance of the indicators in the preparation of the total budget, so such indicators can be expressed in terms of the budget completion rate.

Let the budget target be X , the actual completion amount be Y , and the budget completion rate be Z , then:

$$Z = \frac{Y - X}{X} * 100\% \quad (1)$$

Let the original score of the indicator be F . When the indicator is an income-based budget indicator, then:

$$F = (1 + Z) * 100 \quad (2)$$

When the indicator is an expenditure budget indicator, then

$$F = (1 - Z) * 100 \quad (3)$$

When the original score F of an indicator is equal to 100, it means that the indicator has exactly completed the budget; when F is greater than 100, it means that the indicator has exceeded the revenue task or the actual expenditure is lower than the budget; when F is less than 100, it means that the indicator has not completed the revenue task specified in the budget or the actual expenditure exceeds the budget.

Through field research and expert interviews, when the original score of a certain budget completion of T Company is $F \geq 100$, it means that the indicator is perfectly completed and is scored as 100 points; when $95 \leq F < 100$, it means that the indicator is very well done and is scored as 90 points; when $90 \leq F < 95$, it means that the indicator is relatively well done and is scored as 80 points; when $80 \leq F < 90$, it means that the indicator is normally done and is scored as 70 points; when $70 \leq F < 80$, it means that the indicator is poorly done and is scored as 60 points; when $F < 70$, it means that the indicator is very poorly done and is scored as 50 points.

2. Scoring Method for Qualitative Indicators

These indicators describe the situation of each indicator of efficiency validity in the validity of total budget management and are scored by relevant experts and related personnel using questionnaires or interviews, while the survey data are processed. These qualitative indicators need to be measured by an evaluation team consisting of experts in total budget management, corporate managers, technicians, and front-line employees using the expert scoring method. The evaluation table is shown in Table 2 below.

Table 2. Qualitative Indicator Evaluation Form for the Evaluation of the Validity of Total Budget Management

Evaluation results	Evaluation score	Evaluation description
Strongly agree	100	The indicator is very good
Relatively agree	90	The indicator is relatively good
Agree	80	The indicator is normal
No comment	70	The indicator is relatively poor
Disagree	60	The indicator is very poor
Relatively disagree	50	
Strongly disagree	40	

5 Evaluation Model Construction and Evaluation of the Validity of Total Budget Management in T Company

5.1 Construction of Evaluation Model for the Validity of Total Budget Management of T Company

1. The Relationship Between the Indicators at All Levels

In this paper, the network hierarchical analysis method is used to construct an evaluation model for the validity of total budget management in T Company, and the network hierarchy is firstly constructed to determine the relationship between each indicator. The relationship between each indicator is mainly confirmed through theoretical analysis, expert interviews and field research.

(1) Factors in the control layer.

The factors in the control level are the individual criteria in the evaluation system. The first-level criteria are the effectiveness validity of Total Budget Management A1 and the efficiency validity of Total Budget Management A2, which are independent of each other. The second-level criteria are the completion of the production operating budget B1, the completion of the profit and loss operating budget B2, the completion of the financial budget B3, the science of the total budget management system B4, the implementation of the total budget management system B5, and the operating environment of the total budget management system B6. The correlation between these six factors is not significant, so they are also considered independent of each other.

(2) Factors in the network layer.

The elements in the network layer include a total of 24 indicators from the completion of the production budget C1 to the corporate office environment C24. Among them, the completion of the production budget C1 to the completion of the income statement budget C12 under the total budget management effectiveness validity A1, which describe the completion of the indicators of the total budget, are independent of each other and have no interdependence or feedback relationship.

The science of the total budget management system B4 includes the scientific rationality of the budget objectives C13, the scientific rationality of the preparation content C14, the scientific rationality of the preparation method C15, the timeliness of the preparation C16, the soundness of the organizational system C17, the scientific rationality of the evaluation C18, a total of six elements, which reflect various aspects of the science of the management system, are not very relevant to each other, so they are considered to be independent of each other. However, they will have a certain influence on the cognition of employees on system C19, the implementation ability of employees on system C20, and the implementation willingness of employees on system C21 under the implementation of total budget management system B5. For example, content science can have an impact on employees' cognition, ability to implement and willingness to implement.

There is an obvious interdependence and feedback relationship between the three factors under the implementation of the total budget management system B5, namely, employees' cognition of system C19, employees' ability to implement system C20, and employees' willingness to implement system C21, so these three factors are non-independent from each other.

The operating environment of the total budget management system B6 includes three factors, namely, the degree of corporate culture support C22, the propaganda strength of enterprise management C23, and the corporate office environment C24, which have little mutual influence on each other and can be considered as independent of each other. However, they have certain influences on employees' cognition of system C19, employees' ability to execute system C20, and employees' willingness to execute system C21 under the implementation of total budget management system B5, respectively. For example, the propaganda strength of enterprise management will have an impact on employees' cognition, ability to implement and willingness to implement.

Based on the above analysis, the structure of the evaluation model for the validity of total budget management of T Company is shown in Fig. 1.

2. Determination of Indicator Weights at All Levels

As can be seen from Fig. 1, the indicator factors in the network hierarchy can be divided into two parts, i.e., 12 indicators under A1 that are independent of each other and 12 indicators under A2 that have mutual influence relationships. Then the 12 tertiary indicators under A1 can be calculated by the traditional hierarchical analysis method, and the 12 tertiary indicators under A2 are calculated by the network hierarchical analysis method.

The final relative weights of the evaluation indicator system for the validity of total budget management of T Company can be obtained by calculation, as shown in Table 3. Among them, for the total budget management validity evaluation system P, the total budget management effectiveness validity A1 is slightly more important than the total budget management efficiency validity A2, and the weights of the two are 0.5472 and 0.4528, respectively.

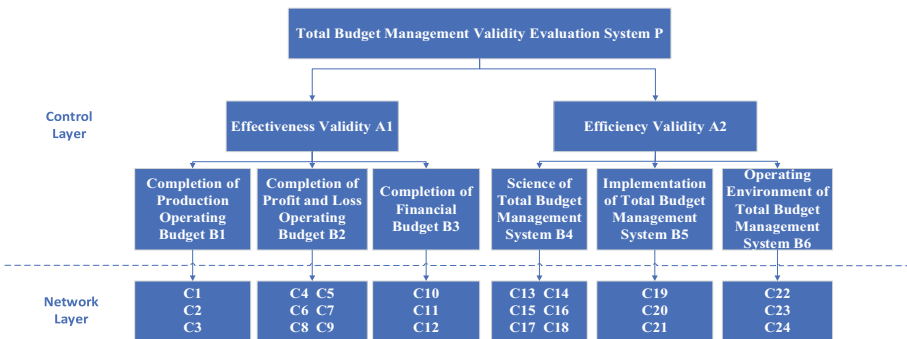


Fig. 1. Evaluation model for the validity of total budget management of T Company

Table 3. Indicator weights of the evaluation indicator system for the validity of total budget management of T Company

Target	Primary Indicators	Secondary Indicators	Tertiary Indicators
Total Budget Management Validity Evaluation System P	Effectiveness Validity of Total Budget Management A ₁ (0.5472)	Completion of Production Operating Budget B ₁ (0.2051)	Completion of procurement budget C ₁ (0.4717)
			Completion of employee compensation budget C ₂ (0.2827)
			Completion of technology R&D expenditure budget C ₃ (0.2456)
		Completion of Profit and Loss Operating Budget B ₂ (0.4739)	Completion of sales expense budget C ₄ (0.1738)
			Completion of management expenses budget C ₅ (0.2051)
			Completion of financial expense budget C ₆ (0.1267)
			Completion of revenue budget C ₇ (0.2401)
			Completion of other operating expense budget C ₈ (0.1188)
			Completion of non-operating expense budget C ₉ (0.1355)
		Completion of Financial Budget B ₃ (0.3210)	Completion of the balance sheet budget C ₁₀ (0.3372)

(continued)

Table 3. (continued)

Target	Primary Indicators	Secondary Indicators	Tertiary Indicators
			Completion of income statement budget C ₁₁ (0.3621)
			Completion of cash flow statement budget C ₁₂ (0.3007)
	Efficiency Validity of Total Budget Management A ₂ (0.4528)	Science of Total Budget Management System B ₄ (0.3461)	Scientific rationality of budget target C ₁₃ (0.1815)
			Scientific rationality of preparation contents C ₁₄ (0.1632)
			Scientific rationality of preparation method C ₁₅ (0.1552)
			Timeliness of preparation C ₁₆ (0.1690)
			Soundness of organizational system C ₁₇ (0.1683)
			Scientific rationality of appraisal C ₁₈ (0.1628)
			Implementation of Total Budget Management System B ₅ (0.3676)
		Employees' ability to implement the system C ₂₀ (0.3579)	

(continued)

Table 3. (continued)

Target	Primary Indicators	Secondary Indicators	Tertiary Indicators
			Employees' willingness to implement the system C ₂₁ (0.2732)
		Operating Environment of Total Budget Management System B ₆ (0.2863)	Degree of corporate culture support C ₂₂ (0.3367)
			Propaganda strength of enterprise management C ₂₃ (0.3476)
			Corporate office environment C ₂₄ (0.3157)

5.2 Comprehensive Evaluation of the Validity of Enterprise Total Budget Management

1. Data Normalization Processing

Qualitative indicators describe the operation of the total budget management system, and it is necessary to ask relevant experts and personnel to score the corresponding indicators through questionnaires. In this study, 32 questionnaires were distributed and all of them were collected and valid, and the scores of each qualitative indicator can be obtained through the scoring method given in this paper. The scores of each indicator from C₁₃ to C₂₄ are shown in Table 4 below.

After normalizing the data of each indicator and combining the weights of the indicators, the evaluation results of the validity of the enterprise's total budget management can be calculated.

2. Comprehensive Evaluation Results

Through the above calculation process, this paper adopts the additive synthesis method to calculate T Company total budget management validity indicator P ($P = \sum_{i=1}^n \lambda_i W_i / \sum_{i=1}^n W_i$, where P is the comprehensive evaluation value of the enterprise's total budget management validity; λ_i is the evaluation value of individual indicators, n is the number of evaluation indicators; W_i is the weight of each evaluation indicator - generated by the hierarchical analysis method). The final calculation shows that the indicator of total budget management validity of T Company is 88.44, among which the completion of the total budget indicators is 88.75 and the operation of the total budget management system is 88.08. The evaluation result is between 80 and 90, which is close to 90, indicating that the total budget management validity of T Company is good, and the degree of validity of the management system and

Table 4. Score of qualitative indicators

Indicators	Score	Indicators	Score
Scientific rationality of budget target C ₁₃	89.06	Employee's cognition of the system C ₁₉	85.94
Scientific rationality of preparation contents C ₁₄	88.13	Employees' ability to implement the system C ₂₀	87.81
Scientific rationality of preparation method C ₁₅	87.50	Employees' willingness to implement the system C ₂₁	88.44
Timeliness of preparation C ₁₆	90.63	Degree of corporate culture support C ₂₂	90
Soundness of organizational system C ₁₇	88.13	Propaganda strength of enterprise management C ₂₃	89.38
Scientific rationality of appraisal C ₁₈	88.75	Corporate office environment C ₂₄	85.31

the budget implementation results basically match, showing that the total budget management system of T Company is relatively healthy.

After considering the influence weights of the primary, secondary and tertiary indicators, this paper further measured the direct influence of the tertiary indicators on the evaluation system of the validity of total budget management, which was obtained by the weighted product of each weight. From the results, for the validity of total budget management, the influence of profit and loss operating budget completion and financial budget completion is larger, at 25.94% and 17.57%, respectively, and the influence of the operating environment of the total budget management system is smaller, at 12.96%.

From the comprehensive weighted influence of the tertiary indicators, the completion of the income statement budget, completion of the revenue budget, and employees' cognition of the system have a greater influence on the validity of total budget management. In contrast, the scientific rationality of budget preparation method and the scientific rationality of evaluation have less influence on the validity of total budget management, as shown in Table 5.

In order to further find out the direction of improvement and the order of choice for the future of T Company, the score and the degree of influence of each indicator are considered in this paper. The target score for each indicator of the Company is set at 100, and the gap between each indicator and the target is obtained by comparing the indicator score with the target score. The weighted influence is further considered, and the product of the target gap and the weighted influence is used as the weighted gap, which is then used to represent the room for improvement of the indicator. This paper ranks the indicators to be improved in ascending order as the urgency of enterprise improvement, where the weighted gap greater than 1 is the most urgent indicator and set as A hierarchy, the weighted gap greater than 0.5 and less than 1 is the relatively urgent

Table 5. Comprehensive weighted impact degree measurement

Secondary Indicators	Degree of Influence	Tertiary Indicators	Degree of Influence
Completion of Production Operating Budget B ₁	11.22%	Completion of procurement budget C ₁	5.29%
		Completion of employee compensation budget C ₂	3.17%
		Completion of technology R&D expenditure budget C ₃	2.76%
Completion of Profit and Loss Operating Budget B ₂	25.94%	Completion of sales expense budget C ₄	4.51%
		Completion of management expenses budget C ₅	5.32%
		Completion of financial expense budget C ₆	3.29%
		Completion of revenue budget C ₇	6.23%
		Completion of other operating expense budget C ₈	3.08%
		Completion of non-operating expense budget C ₉	3.51%
Completion of Financial Budget B ₃	17.57%	Completion of the balance sheet budget C ₁₀	5.92%
		Completion of income statement budget C ₁₁	6.36%
		Completion of cash flow statement budget C ₁₂	5.28%
Science of Total Budget Management System B ₄	15.67%	Scientific rationality of budget target C ₁₃	2.84%

(continued)

Table 5. (continued)

Secondary Indicators	Degree of Influence	Tertiary Indicators	Degree of Influence
		Scientific rationality of preparation contents C ₁₄	2.56%
		Scientific rationality of preparation method C ₁₅	2.43%
		Timeliness of preparation C ₁₆	2.65%
		Soundness of organizational system C ₁₇	2.64%
		Scientific rationality of appraisal C ₁₈	2.55%
Implementation of Total Budget Management System B ₅	16.65%	Employee's cognition of the system C ₁₉	6.14%
		Employees' ability to implement the system C ₂₀	5.96%
		Employees' willingness to implement the system C ₂₁	4.55%
Operating Environment of Total Budget Management System B ₆	12.96%	Degree of corporate culture support C ₂₂	4.37%
		Propaganda strength of enterprise management C ₂₃	4.50%
		Corporate office environment C ₂₄	4.09%

indicator and set as B hierarchy, and the weighted gap greater than 0 and less than 0.5 is the generally urgent indicator and set as C hierarchy. The results are shown in Table 6.

Table 6 shows that for T Company, the indicator at the first hierarchy level (A) is the completion of the income statement budget, and the room for improvement in the evaluation of the validity of the total budget is 1.91 points. This indicates that in the future, T Company should focus on income statement budget management, which can help T Company to further improve the validity of budget management rapidly. The second hierarchy (B) indicators are, in order of urgency, the completion of the sales expense budget, employees' cognition of the system, and employees' ability to implement the system, respectively. This means that after the improvement of the first hierarchy indicators, the

Table 6. Indicator improvement priority selection

Indicators	Score	Gap to the Target	Weighted influence	Weighted gap	Urgency	Hierarchy
Completion of procurement budget C ₁	90	10	5.29%	0.53	9	B
Completion of employee compensation budget C ₂	100	0	3.17%	0		
Completion of technology R&D expenditure budget C ₃	100	0	2.76%	0		
Completion of sales expense budget C ₄	80	20	4.51%	0.90	2	B
Completion of management expenses budget C ₅	100	0	5.32%	0		
Completion of financial expense budget C ₆	80	20	3.29%	0.66	6	B
Completion of revenue budget C ₇	90	10	6.23%	0.62	7	B
Completion of other operating expense budget C ₈	90	10	3.08%	0.31	16	C
Completion of non-operating expense budget C ₉	80	20	3.51%	0.70	5	B
Completion of the balance sheet budget C ₁₀	100	0	5.92%	0		

(continued)

Table 6. (continued)

Indicators	Score	Gap to the Target	Weighted influence	Weighted gap	Urgency	Hierarchy
Completion of income statement budget C ₁₁	70	30	6.36%	1.91	1	A
Completion of cash flow statement budget C ₁₂	90	10	5.28%	0.53	10	B
Scientific rationality of budget target C ₁₃	89.06	10.94	2.84%	0.31	15	C
Scientific rationality of preparation contents C ₁₄	88.13	11.87	2.56%	0.30	17	C
Scientific rationality of preparation method C ₁₅	87.5	12.5	2.43%	0.30	18	C
Timeliness of preparation C ₁₆	90.63	9.37	2.65%	0.25	20	C
Soundness of organizational system C ₁₇	88.13	11.87	2.64%	0.31	14	C
Scientific rationality of appraisal C ₁₈	88.75	11.25	2.55%	0.29	19	C
Employee's cognition of the system C ₁₉	85.94	14.06	6.14%	0.86	3	B
Employees' ability to implement the system C ₂₀	87.81	12.19	5.96%	0.73	4	B
Employees' willingness to implement the system C ₂₁	88.44	11.56	4.55%	0.53	11	B

(continued)

Table 6. (continued)

Indicators	Score	Gap to the Target	Weighted influence	Weighted gap	Urgency	Hierarchy
Degree of corporate culture support C ₂₂	90	10	4.37%	0.44	13	C
Propaganda strength of enterprise management C ₂₃	89.38	10.62	4.50%	0.48	12	C
Corporate office environment C ₂₄	85.31	14.69	4.09%	0.60	8	B

company should improve the employees' cognition of the system and the employees' ability to implement the system and pay attention to the control management of the sales expense budget, so as to further improve the validity of the total budget management.

6 Conclusion

T Company has developed rapidly in recent years, and the quality of internal control has been improved, and the total budget management of the enterprise has provided a solid foundation for the development of the enterprise. According to the evaluation results of the evaluation model proposed in this paper on the validity of the total budget management of T Company, T Company should take measures to improve the budget management of the income statement, deepen the marketing concept, control the cost of sales, deepen the awareness of the total budget management, and improve the employees' cognition of the system and the employees' ability to implement the system, etc. in order to improve the validity of the total budget management of T Company comprehensively.

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