

## Research on the Application of Enterprise Management Accounting in the Age of Intelligent Accounting

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**Abstract:** With the rapid development of economy and science and technology, people have ushered in the modern of information age, the rapid development of economy, accounting profession is more and more important, and more common. And the continuous development of technology has also given birth to the emergence of artificial intelligence accounting, its emergence for the accounting industry to bring opportunities, but also bring new challenges. This paper is the application research and analysis of enterprise management accounting in the current intelligent accounting era, aiming at exploring the reform and innovation of accounting work mode, and providing support for the healthy development of enterprises in the intelligent era.

### 1. Introduction

With the rapid development of science and technology, computer has become a common electronic product in people's daily life. On this basis, artificial intelligence has gradually come into people's sight, accounting industry has also taken advantage of the rapid development of science and technology, began the intelligent exploration road. In recent years, the domestic and foreign display boot intelligent software level is not poor, and actively applied to the field of accounting work, for the society to save a lot of manpower. But with the advent of the era of intelligence, the artificial intelligence of accounting profession has also brought more new challenges to management accounting.

### 2. Basic Overview of the Accounting Profession and Current Management Accounting

China, Babylon, Egypt, India and Greece all have records of accounting activities. The accounting at that time was only a simple record, complex records such as compound have not yet appeared, is the embryonic form of accounting. As shown in figure 1 below, the mathematician Luca Pachauli dedicated in 1494 to the basic principles of double accounting in the Summary of Arithmetic, Geometry, Ratio and Proportion, the first significant milestone in the history of accounting. After the revolution of industrialization, accounting theory and accounting methods appeared remarkable development, thus completed the huge transformation from bookkeeping to accounting. In 1854, Scotland founded the world's first Institute of Chartered Accountants, which was hailed as another important milestone in the history of accounting after double bookkeeping. the emergence of the Accounting Research Bulletin (ARB) of GAAP as the starting point. This stage of accounting development, accounting theory and accounting practice have achieved amazing development, marking the development of accounting into a mature development period. Nowadays, Chinese enterprises are also inseparable from the entry of accountants, which can help enterprises to develop more healthily and scientifically.



Figure 1 Mathematician Luca Pachauli

Accounting management is the work of accounting after the emergence of the name came into being. Accounting management originated in western countries, it is through the analysis and processing of the relevant information of enterprises, the work of re-integration of these information management, the purpose of which is to provide a reference for enterprise managers to carry out production and management activities, to help strengthen enterprise management, and to increase the investment efficiency of enterprises. Management accounting plays a vital role in the production management of enterprises, enterprises can integrate relevant information and information through management accounting to provide a wide range of information for enterprise managers as the basis of work, and then more beneficial to enterprise managers to make decisions. The work of management accounting can make enterprise managers more aware of their strengths and weaknesses, and in a competitive society, managers can understand and master more relevant information within the enterprise and strengthen the foundation of the enterprise. The following figure 2 is the basic theory of management accounting, which is mainly composed of four parts: process management and internal binding, budget control and cost management, performance evaluation and incentive, decision support system and risk management. At present, many enterprises are limited by their own management ability and level, and face the dilemma of difficult to survive. Although some enterprises have a good development situation and even show a leapfrog development, but there are some omissions in the internal management of the enterprise, these will certainly cause the unhealthy phenomenon of the enterprise development. Therefore, the introduction of management accounting is to enhance the management ability and level of the enterprise, thus improving the competitiveness of the enterprise, so that the management accounting is very important to the balanced and stable development of the enterprise.

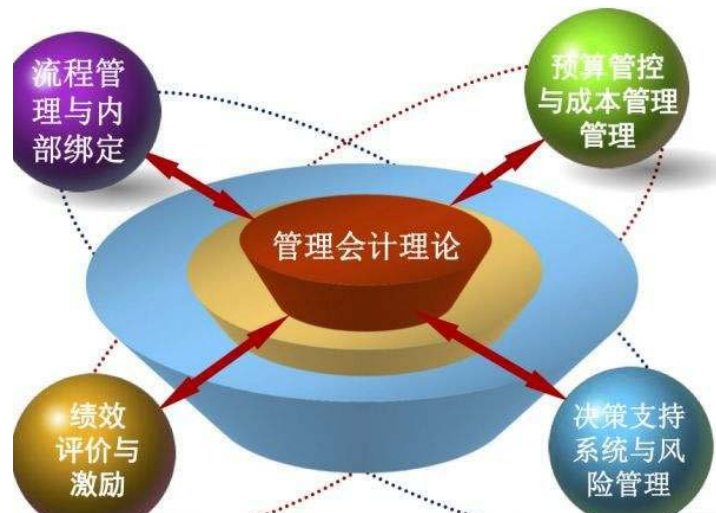


Figure 2 Management accounting theory

### 3. Thoughts on the Application of Management Accounting in Enterprises in the Intelligent Age

#### 3.1. Promote Transformation of Management Accounting Functions and Upgrading of Capacity

In order to maximize the function of management accounting, it is necessary to fundamentally change the understanding of the responsibility of accounting, to fully understand and distinguish the fundamental differences between management accounting and traditional accounting in the role and work. Management accounting is based on the traditional accounting function and pays more attention to the auxiliary role of accounting work to the management of the enterprise. Therefore, if we want to give full play to the function of management accounting and provide assistance for the development of enterprises, we should reform the traditional functions of accounting, let it participate in the management and decision-making of the company, and provide enough space for its development. Any professional and post person will encounter the same problem, do not know how to connect theory with practice, do not know how to apply theory to practice perfectly, in the professional study, more needs to carry on the theory study, has few opportunities to carry on the practical operation, makes the learned theory knowledge difficult to use fully in practice, the management accounting also has the same situation. Management accounting has a significant impact on business management and decision-making, so it is very important for management accountants to have a professional level and practical operation ability. In addition to the strict screening at the time of recruitment, management accountants should be provided with regular work ability examination and related professional training to continuously achieve the effect of ability upgrading, constantly cultivate the professional level of management accountants, and share the new knowledge and new ideas with the management accountant in time, so that they can better serve the enterprise management service[1].

#### 3.2. Update Related Management System

In the intelligent age, the main work of management accounting is to support the decision-making of the enterprise for the data. It is interdependent and mutually reinforcing with the enterprise management system. Although the introduction of enterprises Management accounting, but If it's a management system It is impossible to form a situation of mutual cooperation and interdependence, and it is impossible to implement the relevant system policy, which will lead to The function of management accounting cannot Full play, natural Embody No Management Accounting True Role. Therefore, from the system of management accounting work Updates and changes are necessary in the smart age of enterprise management accounting On the Internet Application is Management Accounting Implementation the basis if able to Management

accounting industry at national level Mutual unified, formulated Relevant standards of conduct and Guidelines is very beneficial to the healthy development of the management accounting industry, so Not only can Regulation of people in the industry can also promote Mutual accounting Exchange and cooperation to focus on the development of management accounting Best advantage, promote Management accounting The improvement of the technical level. Breakthrough, combine the technology development with the practice application organically, achieve the management accounting work optimum[2].

### 3.3. Increase the Application of Technical Software

At present, because of people's inherent understanding of accounting work, it is a great obstacle to the utilization of science and technology in the accounting industry, people still feel that manual management accounting is more reliable, and the delay in changing the pace of innovation has caused the current situation of low efficiency in the management accounting industry. In order to change this situation, it is necessary for relevant managers to understand the development trend of the society deeply, actively follow the pace of social development, and make a positive change to the management accounting industry. However, the combination of artificial intelligence and accounting has gradually emerged in the situation of the constant restraint of the inherent attitude and the prevailing artificial intelligence at present, which has the special functions of automatically generating vouchers and updating the accounts of finance and taxation in real time, and it is the embodiment of artificial intelligence plus management accounting. In such a scientific and technological background, the enterprise can build the combination of artificial and scientific and technological, and optimize the related software and application of intelligent management accounting continuously. A good intelligent management accounting should be based on the realization of a variety of complex functions, as far as possible to simplify the content of its operation, so as to not only reflect the advantages of artificial intelligence technology in the field of accounting, but also better work with management accountants, more convenient accounting work, more time savings, more accurate and faster completion of the work objectives[3].



Figure 3 When accounting meets artificial intelligence

## 4. Conclusion

All in all, the application and practice of management accounting is a long and difficult road, in the process of practical inquiry, it is necessary to give full play to the management function of management accounting, consider the degree of integration of management accounting and enterprise's own management system, and constantly examine the results of its practice, which requires a strong and patient work, and need relevant people to seriously, step by step to explore. After that, provide valuable experience for related industries. With the improvement of modernization degree, people are gradually realizing the importance and necessity of enterprise management accounting, and the pace of management accounting integration into enterprise management is gradually accelerating. Therefore, in the application of enterprise management accounting in the era of intelligent accounting, enterprises should consider the application of

enterprise management accounting in many ways, constantly change the rules and regulations, constantly improve the professional ability of management accounting, constantly provide scientific and technological support for the application of management accounting, find a new starting point for the development of management accounting in artificial intelligence, let the development of management accounting follow the pace of development of the times, strive to use the simplest steps to calculate the most accurate data, and provide strong support for the healthy development of enterprises.

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