Challenges and Measures of Enterprise Management Accounting in the Big Data Era

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Abstract: With the rapid development of Internet and computer technology, China has entered the era of big data. The coming of big data era not only promotes the development of all walks of life, but also puts forward new requirements for modern enterprise management accounting. In order to better adapt to the development of the times, enterprise management accounting is required to actively face new challenges and find effective preventive measures to improve the level of management accounting. By studying the characteristics of big data, it can be found that effective analysis of massive data information provides a basis for enterprise management and decision-making, promotes the sustainable development of enterprises more scientifically, and improves the economic benefits of enterprises. Under the background of big data, enterprise management accounting should also expand its work content. By making full use of big data and mining valuable information, enterprises can be in a favorable position in the fierce market competition environment.

1. Analysis of Significance of Enterprise Management Accounting in the Big Data Era

1.1 Ensure the Scientific and Stable Development of Enterprises

In the era of big data, management accounting involves the mining and screening of big data. Finding useful data and information can provide an important basis for enterprise planning and development. With the gradual improvement of China's economic level and rapid progress of technology level, mobile terminal equipment has been widely popularized. Developed network information resources provides great help for people's work and life. While using the Internet, people also produce a lot of information. Such information flows and interacts in the Internet, forming basic resources of big data. In today's society, a large number of enterprises have begun to use the Internet to promote products, or to publicize enterprises. By making use of information analysis technology, enterprise management accounting collects a large number of data and information in the network, and deal with them accordingly, so as to effectively understand the psychology and needs of consumers. Moreover, enterprises are capable of adjusting and optimizing products or services scientifically with such information, thus promoting the scientific and stable development of enterprises.

1.2 Improve the Core Competitiveness of Enterprises

The continuous improvement of the technology level of big data also promotes the rapid development of the Internet of Things, which provides operators and consumers with a basic platform. The Internet of Things contains rich information resources and can be used as a reference information for future development of enterprises. Enterprise management accounting takes advantage of the Internet of Things to understand commodity price trends, consumer demand trends and other related information, so that enterprises are able to fully grasp the market dynamics. Meanwhile, accurate information is used as a basis to discover the industry needs and improve the business mode and management mode of enterprises. At the same time, management accounting can also make full use of the data generated by consumers, analyze the development prospects of enterprises combined with various information of the market, and ensure the correctness of the strategic adjustment of enterprises, so as to continuously improve the core competitiveness of

enterprises.

1.3 Promote the Operational Efficiency of Enterprises

In enterprises, the basic function of management accounting profession is to help enterprises formulate production management plans and ensure the operational efficiency of enterprises through comprehensive analysis of market development trends. Therefore, the mastery of current market information data usually affects the work effect of enterprise management accounting. Faced with the background of big data era, massive data information broadens the way for enterprises to grasp market information, which also provides more abundant resources for the substantive work of enterprise management accounting. It makes enterprise management accounting work possible to cover all fields of enterprise production, product sales and daily management in an all-round way. The function of management accounting can be effectively brought into play to improve the operation efficiency of enterprises.

2. Challenges Faced by Enterprise Management Accounting in the Era of Big Data

2.1 Importance Attached to Enterprise Management Accounting Needs to be Enhanced

With the arrival of the era of big data, enterprise accounting work faces more challenges as well as more opportunities for development. Through investigation, it is found that many enterprises in our country lack a correct understanding of the importance of management accounting. It directly leads to the failure of enterprise accounting to play its real value in the process of enterprise development, which results in the hindrance of enterprise development. At the same time, some enterprises lack correct understanding of the function of management accounting, so they are biased in dividing the content of enterprise accounting, and fail to make full use of the function of enterprise accounting to serve decision-making. Although sales performance is very important in the process of enterprise development, if the importance of enterprise management accounting is neglected, it can not ensure that enterprises follow the scientific development line. Some small and medium-sized enterprises in our country have a low level of scientific and technological English and weak ability in large data analysis and utilization, which makes the level of management accounting fail to be improved. It also an important reason affecting the quality of enterprise management accounting.

2.2 Big Data Processing Technology of Enterprise Management Accounting Needs to be Improved

Big data is huge in scale, involving abundant information forms and contents. Specifically, big data information can be divided into two types: structural data and unstructured data. The former mainly refers to some data related to economy, such as customer information, which is directly related to the economic development of enterprises. Then, making full use of such data can provide reference for enterprise operation decision-making. The latter, containing rich information, usually refers to some pictures, audio, video or text data, which can not be measured. It will provide reference for enterprise development by mining such information. Through investigation and research, it is found that most enterprises in our country currently use structured data mining technology in data analysis. Because of the huge amount of information, it is difficult to collect, analyze and process unstructured data. The lack of technology directly affects the utilization of such data. In view of the inadequate ability of data analysis technology, enterprise management accounting can not effectively play the value of big data, nor can it make full use of big data to improve the quality of work without data analysis technology support.

2.3 Level of Data Information Analysis of Enterprise Management Accounting　Needs to be Improved

In our country, the utilization of big data information is still short in time, so the information analysis technology is relatively backward. The reason for this situation is that the information capacity of small and medium-sized enterprises is not sufficient. With the advent of the era of big

data, enterprises produce a large amount of data in the process of operation and management. Therefore, more storage space is needed to store valuable data information. However, due to the fact that many enterprises are not perfect in this technology and poor in information storage capacity, even if they are able to store information, the classification or evaluation level of information is not high, which will have a negative impact on the correct analysis of information data, and produce relatively poor accuracy of data processing. At the same time, the low ability of information mining also hinders the guidance of enterprise production.

2.4 Comprehensive Talents in Enterprise Management Accounting in the Era of Big Data are Inadequate

In order to make effective use of big data, enterprise management accounting needs to complete corresponding data processing steps including data acquisition, filtering, sorting, classification and analysis, so as to extract the valuable part of data and make it play its due role in the management accounting work. However, such work requires the responsible personnel to have good data processing technology. Because the current number of professional personnel for data processing is small, some small and medium-sized enterprises are even more scarce of such personnel, which also affects the level of enterprise management accounting in the use of big data to a certain extent.

3. Analysis of the Measures of Enterprise Management Accounting in the Big Data Era

3.1 Improve the Attention Level Attached to Enterprise Management Accounting in an All-round Way

The coming of the big data era will not only change people's lives, but also produce a direct impact on the operation of enterprises. In order to adapt to the tide of development of the times, contemporary enterprises must focus on the future, seize the new opportunities of development in the big data era, raise awareness of the importance of management accounting work, and make use of advanced big data technology to better support enterprise management accounting. One of the important functions of management accounting is to help enterprises allocate financial resources effectively, to help enterprises take the right path of development and to create higher economic returns for enterprises at the same time. Therefore, the management departments of enterprises should pay more attention to management accounting, integrate the content of management accounting with big data technology, improve the level of management accounting by mastering the knowledge related to big data, make enterprise management accounting meet the needs of modern market development, and make more efforts to enhance the core competitiveness of enterprises.

3.2 Concentrate on Training the Level of Data Information Processing Technology of Enterprise Management Accounting

Human resource management is an important factor affecting the level of enterprise development. Only by training modern professional talents can enterprises take the road of sustainable development. The popularity of computers has a direct impact on the current generation and operation of enterprises. Modern professional talents are required to master good computer technology in order to make full use of big data information, so as to improve the correctness of enterprise decision-making. Therefore, enterprises need to actively cultivate management accounting personnel, and improve the management accounting data processing technology. Within the enterprises, it is essential to take the method of talent selection to promote those with higher professional level, and strengthen the training of computer technology in management accounting department, thus ensuring that management accounting has a higher level of big data theory knowledge and practice, and constantly improving the comprehensive level of enterprise management accounting department. In the aspect of talent recruitment, it is feasible to adopt a reasonable assessment system to improve the professional level of enterprise management accounting. At the same time, it is required to provide a fair competitive environment for management accounting within enterprises, so as to improve the enthusiasm and enthusiasm of

management accounting.

3.3 Improve the Data Management Level of Enterprise Management Accounting

In the process of making full use of big data to improve management level, determine enterprise decision-making and adjust business mode, enterprises must realize the importance of information security, and avoid leakage or loss of important data information. Therefore, enterprise management accounting, as a position of using big data, should pay more attention to information security management. When choosing cloud computing servers, enterprises are required to give priority to operating service providers with high visibility and security, and ensure their service quality through in-depth investigation of the reputation level and service level of service providers. At the same time, the cloud computing system used by enterprises should have high risk defense and isolation capacity, so as to avoid the damage of information data, and strictly encrypt the data to ensure the security of information stored by enterprises.

3.4 Strengthen Efforts to Train Data Processing Professionals

With the continuous improvement of computer technology in our country, if enterprises want to improve their core competitiveness, they should first improve their application level of modern technology and provide power for the development of enterprises by establishing professional technical teams. Faced with massive data and information, enterprises need to collect and screen out valuable information as a basis for decision-making, which requires enterprises to introduce a large number of professionals into the enterprise management accounting team. Therefore, enterprises should introduce a large number of professionals, pay attention to talent reserve, and use advanced talent introduction mechanism to attract outstanding talents. Secondly, incentive mechanism in enterprise management needs to be actively applied, so that employees will realize the importance of big data for enterprise development, improve their professional level, and lay a good foundation for the implementation of enterprise management accounting.

4. Conclusion

In the era of big data, enterprise management accounting faces more challenges. Only by fully integrating big data into enterprise management accounting, can we overcome the bottleneck of development and play an effective role in management accounting. Making use of big data processing technology can not only improve the efficiency of management accounting work, but also provide more scientific basis for enterprise production and decision-making. Enterprises are required to pay more attention to big data and management accounting work, and promote the long-term development of enterprises by improving the professional level of employees.

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