

Strategies Analysis of Financial Accounting Transformation to Management Accounting from Big Data View

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Abstract: With the progress of the times and the wide application of computer technology, we have gradually entered the big data era. The data collection is no longer in the traditional way, using big data's thinking to collect data, which obviously improves the work efficiency. At the same time, corporate financial accounting has challenged. In this context, as an indispensable part of the enterprise, financial accounting should keep up with the pace of the times and realize the transformation from financial accounting to management accounting under the era of big data. Whether financial accounting can successfully transform into management accounting related to the quality of enterprise financial management. Taking big data as the research background, this paper focuses on the analysis of the Financial Accounting orientation Management Committee. The strategy of transformation is calculated, and then the problems in the transformation revealed. Finally, a suggestion given to the existing problems and it hoped that it could help improve the accounting work of enterprise management.

1. Introduction

Under the background of big data, enterprise managers have deeply realized the significance of big data to the development of enterprises. In order to promote the smooth transformation of enterprise management, it is necessary to strengthen the systematic management of information data so that it can realize intelligent management in the process of transformation. The promotion of big data is mainly to make people extract the knowledge they need accurately from a large number of information, which is of great significance to the development of society at present. In the enterprise financial management, big data analysis has undoubtedly played a very important role. Through big data's analysis and comparison, enterprises can process financial and accounting information and get results that are more favorable. The previous form of accounting work has been unable to meet the needs of the current social development; we must speed up the realization of accounting transformation, transformation into management accounting, to cope with the changes of accounting work in the new environment. From the point of view of the financial department of the enterprise at present, the enterprise is trying to change from financial accounting to management accounting, but in the actual implementation process, we must take the transformation as the strategic goal of the enterprise. In the process of sorting out the data, the financial accounting of the enterprise must analyze and compare the data, and find that the problem should be solved quickly, to realize the value of big data.

2. The influence of big data on Financial Accounting

2.1 Big data provides data basis for Enterprise decision-making.

In the management process of traditional enterprises, if the problem is found, the problem will be discussed first, and then the solution to the problem will be summarized. Big data's way of processing is to let the data speak, collate and analyze the data and come up with a solution to the problem. In the process of management, the enterprise has realized the way from traditional discussion to using big data to solve it, which is a qualitative change. The data can provide the data basis for the

managers of the enterprise, make the decision more reasonable and scientific, and make the enterprise develop in the right direction ^[2]. Data is an important means of enterprise competition in the future, as long as it can use reasonably, it will certainly create greater value for enterprises. Big data's function is well known, the correct handling of big data can provide the correct decision direction for the managers of the enterprise ^[3].

2.2 The Challenge brought by big data to Financial Accounting.

With the rapid development of Internet technology in today's society, big data has integrated into our daily work. Under the influence of this general trend, it has brought great challenges to financial accounting. In the financial work of an enterprise, it is mainly through the analysis of the data to summarize the specific operation of the enterprise, as long as the financial accounting carefully compares and analyzes the data, it can realize its own value and bring capital income to the enterprise. Big data has become an important basis for enterprise decision-making and financial accounting attaches particular importance to big data ^[4]. Big data is grateful for the reform of financial accounting, and the rational use of financial accounting to big data can be greater in management. Give full play to the ground. Big data for management accounting, big data can provide key decisions for enterprises, and can predict the future development direction of enterprises, so that enterprises have an overall plan for the future development direction.

3. The Strategy of Transformation from Financial Accounting to Management Accounting under the background of big data

3.1 Improve the comprehensive quality of financial personnel.

Under the background of big data, if financial accounting wants to change management accounting, it is necessary to improve its own comprehensive quality. Only by improving the comprehensive ability, can we become management accounting and create greater value for enterprises. For an enterprise, talents are the main force to realize reform, development and scientific and technological innovation, so in order to realize the transformation from financial accounting to management accounting; we must improve the professional quality of financial managers in enterprises. On the one hand, financial personnel should realize the opportunity of transformation, improve their professionalism in an all-round way, and give full play to their value as financial personnel in the process of work; on the other hand, enterprises should also start from each other. In order to improve the professional level of financial accounting personnel, the financial accounting personnel shall be subject to the basic knowledge and technical assessment regularly, and further study the theoretical knowledge of financial accounting. The knowledge and technology shall consolidate by means of practical activities, the practical operation level shall improve, and the management financial management personnel shall advanced. First, train financial personnel. In the course of training, spread new financial knowledge and strengthen the thought of financial personnel. At the same time, it is necessary for financial personnel fully understand big data's concept and its importance, so that financial personnel can deal with big data more flexibly in practical work. Secondly, after the end of the training, we should carry on the study summary. This can make the financial staff deepen the learning content, timely put forward the problems that cannot understood in the training, we can analyze and solve together, and can improve the cohesion of the staff. The transformation from financial accounting to management accounting will face many difficulties. Therefore, financial personnel should not only improve their own quality, but also strengthen their own communication and adaptability, so that the work of management accounting can carry out smoothly ^[5].

3.2 Innovating the concept of Financial Management within an Enterprise.

In fact, there are a small number of managers in the enterprise lack of understanding of the importance of financial management, simply think that financial accounting management is accounting, tax returns, so financial managers are not allowed to participate in the collection of

management and management advice decisions. In addition, some finance personnel think their own job is accounting, so they need to do accounts, prepare statements, to provide decision-making advice to managers is not their own job, so the enthusiasm in decision-making is not good^[6]. For the above questions you need to what we do is to eliminate some backward management concepts in the internal management of enterprises. speed up the transformation from financial accounting to management accounting, ensure that financial personnel can do a good job in the collection, processing, analysis and management of data information, accurately identify the hidden risks and opportunities in all data, truly avoid financial risks, and achieve the promotion of economic benefits of enterprises.

3.3 Strengthen the Construction of Financial Normalization.

The previous financial accounting work is very complex, in addition to the waste of human resources in the enterprise; work efficiency is also relatively low. However, nowadays, information technology is widely used in enterprises, so it also provides a new form of work for financial management. Under the background of big data, the work content of the financial personnel simplified, so that they can extricate themselves from the tedious financial management work. place their work energy in the collection of internal and external data information and mining and analysis, so that the managers of the company can more accurately understand the current financial situation and operation level. For some potential risks in financial management, you can Firstly; this paper analyzes the situation at home and abroad, based on the current situation of industry development, the development prospect of enterprises, and so on, to judge the economic strength of enterprises, so that enterprises can achieve rapid development and improves their comprehensive competitiveness. In addition, the promotion of financial management information construction can also speed up the realization of information sharing and transmission between enterprise finance departments and other business departments ensure that other business departments can cooperate with each other, provide support for financial management, and give full play to the potential of financial management to promote the long-term development of enterprises.

4. Problems in the Transformation of Financial Accounting to Management Accounting in big data's era

4.1 The consciousness of enterprise transformation is weak, and the quality of financial personnel needs to be improved.

For a long time, the finance department belongs to the non-core department in the enterprise. In the eyes of enterprise managers, financial accounting can do a good job of daily reporting, tax declaration and other work, as for enterprise management and decision-making; there is no need for financial accounting participation. This problem is particularly serious among small and medium-sized enterprises. In fact, this backward concept of financial management has greatly hindered the transformation from financial accounting to management accounting. Excluding financial accounting from enterprise management decisions is not conducive to the overall development of enterprises. Changing the traditional concept of enterprises and giving financial accounting more opportunities to participate in enterprise management decisions is conducive to financial accounting with the help of big data. Process the financial information of the enterprise and promote the transformation to the management accounting. Iron must be hard on its own. At present, the quality of financial personnel also needs to be improved. In the face of some complex problems, whether we can comprehensively analyze the financial situation of enterprises and draw scientific conclusions will also affect the transformation to management accounting. The transformation from financial accounting to management accounting requires financial personnel to master their own business and have a grasp of the enterprise as a whole. This undoubtedly puts forward higher requirements for the quality of finance personnel. Financial accounting should strengthen the cultivation and improvement of its own professional quality at ordinary times, and when enterprise managers let financial accounting participate in enterprise management, it is

necessary to strengthen the cultivation and improvement of their own professional quality. Only in this way, can we seize this opportunity and promote the success of the transformation.

4.2 The level of Enterprise Management Accounting Normalization is low.

The development of management accounting cannot separate from the support of normalization, but the current level of enterprise management accounting normalization has not reached the ideal level. Many enterprises still rely on labor in financial accounting, not only slow accounting speed, but also low accuracy. What's more, more financial personnel have set up in some grass roots financial accounting posts, wasting the human resources of the enterprise. The normalization of management accounting needs to liberate the financial personnel from the simple, tedious and repetitive work, shift the focus of work to the analysis of enterprise financial data, find out the potential problems and development trends, predict the future business situation, and provide better for the management accounting work of enterprises. At present, the development level of enterprise management accounting normalization is low, which restricts the transformation from financial accounting to management accounting to some extent.

4.3 The Security of Enterprise Management Accounting needs to be further guaranteed.

Under the background of big data era, the speed of data transmission is fast, and the network security has greatly challenged. Under this background, the security of enterprise management accounting has also affected. Network virus and hacker invasion have brought many tests to the enterprise management accounting work. In addition, the internal personnel of the enterprise will also leak the data of the enterprise out of selfishness, which undoubtedly challenges the security of management accounting. The more audience the data, the more likely it is to be stolen and leaked. At present, the network technology has been very developed, the financial data of enterprises, especially the core financial data, once leaked, is a fatal blow to enterprises. So, for To improve the security of enterprise data and better promote the transformation from financial accounting to management accounting, the security of enterprise management accounting needs to be further guaranteed.

5. Suggestions on the Transformation of Financial Accounting to Management Accounting in big data's era

5.1 Strengthening the significance of Enterprise Transformation and improving the quality of financial personnel.

The transformation to management accounting achieved overnight. In order to promote the transformation from financial accounting to management accounting, enterprises need to strengthen the consciousness of transformation. First, in the financial management of enterprises, we should gradually change the wrong concept that “accounting is to do accounts and pay taxes”, and gradually attach importance to the management role of financial personnel in enterprises. Secondly, we should introduce corresponding support measures in the system and regulations, mobilize the enthusiasm of financial accounting, and encourage financial accountants to participate in the construction team of enterprise management accounting. Talent is the key to the transformation from financial accounting to management accounting. As the financial personnel of the enterprise, we should start from ourselves, strengthen self-learning, and strive to improve their professional knowledge and business ability in their usual work. In the daily meeting and normal study of enterprise organization, financial personnel should take it seriously, actively exercise and improve their own ability, to lay a good foundation for the transformation to management accounting. In addition, financial personnel should broaden their horizons and look at problems in an all-round way, not only in the past, but also in the present and facing the future. In the face of a large number of financial data, financial personnel should systematically analyze and explore the development of it. The law and trend, get valuable information, provide reference for enterprise management decision, and make unremitting efforts to become management talents.

5.2 Strengthening the Construction of Enterprise Management Accounting Normalization.

The traditional accounting work needs many work forces and material resources, the processing speed is slow, the efficiency is low, and the accuracy guaranteed. The rapid development of computer and network information technology has effectively solved this problem. Enterprise financial data is the reflection of enterprise management status and financial performance. Management accounting to deal with this information needs a comprehensive and powerful information decision-making system as a support. On the one hand, in order to integrate all kinds of information and improve the speed and accuracy of processing information, enterprises need to establish a modeling, standardized and systematic financial information platform, which is the necessary support for the transformation of financial accounting to management accounting. On the other hand, when after the establishment of the enterprise financial information platform, the management accounting can communicate and share its own financial data information with other departments, analyze the management of the financial situation of the enterprise from the overall situation of the enterprise, and provide guiding opinions for the future development direction of the enterprise.

6. Big data promotes the Development of Enterprise Management Accounting

6.1 Upgrade data processing mode.

There are many traditional data processing procedures and the total amount of data is large. Once the links handled improperly, it will not only reduce the work efficiency, but also affect the results of data processing. Now, in the era of big data, the disorderly big data is classified according to the type, collected and stored in the data center of the Internet, so that the data is no longer an isolated island, but an interrelated whole, and then through the comprehensive analysis of data by advanced mathematical methods. The upgraded data processing not only improves the value, processing speed and storage capacity of the data, but also greatly improves the work efficiency of the enterprise. The information that the management accounting can mine in depth is straighter. See the current management problems of enterprises quickly, help enterprises to do a good job of long-term planning in the future, formulate and implement enterprise strategies.

6.2 Promoting the Construction of Financial Normalization.

The rapid development of the Internet is the explosive growth of information, which brings about the continuous optimization of big data's application. Compared with the traditional manual accounting, the accuracy of information brought by big data improves the efficiency of all aspects, such as sales data entry and so on. Through big data's analysis, the input information can analyzed strictly according to the established standards, and the more accurate raw materials and budgets needed for production can estimated. According to different conditions, big data system can dynamically formulate different strategies to improve the adaptability of enterprises, which is conducive to the rapid occupation of the market, the analysis of market forms, and timely decisions. Policy, fundamentally put an end to the risks of enterprises, improve the efficiency of enterprises.

6.3 Promoting the cultivation of Management Accounting talents.

Although the amount of data increased explosively in big data era, the disorganized data cannot bring the utilization value to the enterprise. Therefore, enterprises need big data software, as well as management accountants with the ability to analyze data, according to the requirements of enterprises, mining valuable information from the massive data. The improvement of this kind of enterprise management mode can improve the business decision-making mode of the enterprise; make the decision-making more efficient and scientific.

7. Summary

To sum up, under the background of big data, the traditional financial accounting cannot adapt to

the financial management of enterprises, and must transform into management accounting. Enterprises should actively face this development trend, seriously analyze the existing problems of enterprises, promote the transformation of financial accounting to management accounting, and promote the improvement and improvement of financial performance and management status of enterprises. Enterprises need to realize the transformation from financial accounting to management accounting through information technology, to better adapt to the development trend of enterprises. Only by achieving this goal, can we improve the level and professionalism of internal financial management, strengthen the core competitiveness, and compete in the fierce market. The struggle occupies a favorable position.

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