

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

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Abstract: Management accounting is a brand-new proposition developed from the combination of management and accounting functions. The application of management accounting in most Chinese enterprises is still at the stage of “not knowing what to do”, so it is urgent to promote the application of management accounting in Chinese enterprise management practice. Stimulated by informationization and networking, artificial intelligence has entered all fields of social development, and accounting has also announced that it has entered the intelligent era. For enterprises, grasping the opportunity to reform the backward financial management system in time and adjusting the financial organization structure to promote the integration of industry and finance will surely help them achieve brilliant achievements. Management accounting is a comprehensive and applied post. At present, the society is in a stage of economic transformation, and the application and promotion of management accounting in enterprises is very important. Based on the characteristics of management accounting and its application in enterprises, this paper explores the problems and applications in the development of management accounting.

1. Introduction

In recent years, cloud computing and big data technology have been rapidly developed and popularized, and can be applied in more and more fields. The era of artificial intelligence is an inevitable trend of the development of urban resources to a certain stage. Under this background, the accounting work has been carried with the advancement of artificial intelligence technology, and has successfully passed the stage of computerization and informationization, and started the intelligent exploration [1]. Computer systems began to appear in enterprises, and accounting work also ushered in the era of artificial intelligence technology. Intelligent accounting promotes the development of informationization and computerization of accounting work [2]. However, as we all know, the difference between management accounting and financial accounting is not only reflected in the purpose and content of work, but also in the way of thinking.

At present, new accounting intelligent software has emerged in China, and has been widely used in many enterprises [3]. In recent years, accounting intelligent software systems at home and abroad have emerged one after another, and have already entered the application stage. Using these intelligent software to assist accounting work has saved a lot of human resources. As the leading link of enterprise internal planning, financial management will naturally be interfered by the level of social technology development. In order to meet the needs of social development, it is necessary to guide the transformation and regulation of enterprise financial management.

2. The Meaning of Management Accounting

Management accounting is the process of confirming, measuring, accumulating, analyzing, processing and transmitting the information used by the management authorities for planning, evaluation and control within an organization, so as to ensure the utilization of its resources and assume economic responsibility for it. At present, both theoretical and practical circles have a tendency to expand their understanding of management accounting boundaries [4]. Among them. The most common ones are that the boundaries between management accounting and financial management, management accounting and management control are fuzzy and the contents cross. It

can integrate relevant data and information, provide a solid information foundation for enterprise managers, and help enterprise managers make reference decisions in production and operation management. The ultimate goal is to provide necessary reference data for future production and management decisions by means of a large number of analysis and processing work, so as to help enterprises make scientific decisions, enhance management efficiency and expand enterprise income.

Enterprises usually divide financial management and business management, and fail to make good use of the data-sensitive characteristics of financial personnel, which is actually a waste of resources [5]. It not only reflects the whole enterprise, but also reflects every responsible unit in the enterprise. Its main research scope is enterprise internal management, which mainly adjusts the relationship between people and things, managers and managed people in enterprises. Through special methods, the data and information are processed and collated to generate corresponding analysis reports. The goal is to help top managers make optimal decisions in the planning and control of various economic activities of enterprises, improve the management level and improve economic benefits.

3. Analysis of Factors Affecting the Application of Management Accounting in Enterprise Development in the Era of Intelligent Accounting

3.1 Enterprise Management Has Insufficient Understanding of Management Accounting

The development of domestic enterprise system is partly based on the traditional family-owned enterprise management mode, and partly on the western modern enterprise management mode. The introduction of relevant science is not comprehensive and systematic, but only makes individual amendments to some assumptions of management accounting. Many of them are only in the qualitative analysis stage, lacking practical application value [6]. Influenced by big data, enterprises can obtain more data and information beneficial to their own development, and make effective changes and transformations in the process of enterprise management, which is the unique management attribute of management accounting. Compared with foreign countries, domestic accounting practitioners are lagging behind in accounting knowledge and professional ethics, which seriously affects the effective application of management accounting in enterprises. It can be provided accurately without affecting the decision-making of information users. The inherent limitations of financial accounting make it unable to meet this demand well.

3.2 The Quality of Personnel is Not Enough to Meet the Requirements of Artificial Intelligence

Many employees in enterprises have outdated ideas and weak sense of pioneering and innovation. Facing the new situation, new tasks, new contradictions and new difficulties, they show depression, lack of subjective initiative, lack of innovative spirit and courage to overcome difficulties. In order to achieve a certain purpose, some enterprises instruct financial accountants to whitewash statements for profit and loss adjustment, or deliberately conceal certain financial information [7]. Moreover, even the top managers and decision-makers of enterprises lack enough depth in their understanding of management accounting and lack of management and business knowledge. Or limited by the formulation of vision and development goals, they feel that the current business and income-generating capacity of enterprises are good, and they do not want to increase costs and introduce management accounting applications.

3.3 Accounting Institutions Can Not Meet the Needs of Management Accounting

At present, the fuzziness of industrial boundaries, the diversity and individualized needs of customers, the globalization of economy and the rapid development of information technology require the integration of industry and finance. Management accounting staff brought different decision-making thinking and decision-making methods to enterprises before and after the era of artificial intelligence, effectively reducing the risk of enterprise development [8]. Moreover,

because there are individualized differences in demand, various requirements are expressed in the management accounting function. Therefore, a manager's subjective consciousness or professional ability will affect his judgment and recognition of the data put forward by management accounting, thus affecting his decision-making. Therefore, only by understanding the basic principles of enterprise value creation can we accurately understand the ways in which management accounting creates value for enterprises and finally build an effective application system of management accounting.

For a long time, enterprise accounting mainly focuses on the simple cycle of financial accounting daily work, and is concerned about whether accounting practice meets the requirements of general financial accounting practices, and rarely studies and reuses management accounting from the height of enterprise management objectives. During the actual operation, financial accounting needs to take financial accounting as a springboard to scientifically comprehensively discuss and adjust management resources; Management accounting in the era of big data and artificial intelligence has high requirements for the speed and quantity of information dissemination, so as to effectively integrate the relevance of each information [9]. Only by actively changing the traditional accounting function, so that management accounting can be better integrated into the decision-making and management of enterprises, can it play its role to the greatest extent.

4. Thoughts on the Application of Management Accounting in Enterprises in the Intelligent Era

4.1 Transformation of Self-Function

Management accounting is a part of the new enterprise management system emerging in western countries. In order to give full play to the functions of management accounting, it is necessary to thoroughly change the cognition of enterprises on accounting responsibilities, and fully understand and distinguish the differences in functions and work between management accounting and traditional accounting. If we want to give full play to the functions of management accounting, we should strengthen the re-understanding of the accounting responsibilities of enterprises and actively promote the transformation of accounting functions. Enterprises need management accounting to help managers get more accurate and real-time business support data and deal with many uncertainties. Of course, in the case of the same utility, the lower price paid by customers can also bring higher customer value. Establishing this system systematically will benefit the further development and application of management accounting in our country, and then promote the economic development of our country.

The integration process of financial management system of small and medium-sized enterprises is to seek an effective asset planning structure chain from the link of internal capital regulation. Enterprises should constantly update the theoretical system of management accounting according to their own development needs and characteristics. Combine the new economic activities with the management accounting theories at home and abroad, and strive to realize the localization of accounting theory. Management accounting is different from traditional financial accounting, which requires accountants to have higher knowledge level and more comprehensive knowledge structure. Management accounting must also master the ability to use data. For example, applying data to different platforms, solving current problems and predicting future business environment.

4.2 Strengthen the Improvement of the Comprehensive Quality of Accounting Practitioners

Enterprises need to constantly promote the professional ability and management level of accounting practitioners. Management accounting has great influence on enterprise management and decision-making, so the professional level and practical operation ability of management accountants are extremely important. At present, the state encourages colleges and universities to strengthen the construction of management accounting curriculum system and teaching staff, strengthen the construction of management accounting specialty and the training of high-end talents in management accounting, and constantly optimize the talent training mode. Think more about

how enterprises can increase revenue and reduce expenditure, and avoid business risks and tax risks. Only by cultivating good management thinking can they really provide good advice for the boss.

In the future, the work of financial personnel will not only be based on data and reports, but also aim at improving the overall management efficiency and operating efficiency of enterprises. In addition to the direct cost, the wage cost of each enterprise is the biggest, so they usually think that the higher cost is the wage, and try to haggle over every ounce on the wage. On the one hand, in the recruitment process, enterprises need to carry out strict screening, on the other hand, they need to strengthen the training and assessment of employees' working ability after joining the company, and pay attention to increasing the training of practitioners' professional ability. To new knowledge and ideas. It is also necessary to carry out regular work ability examinations and related training, cultivate the professional level of management accountants, and share new knowledge and ideas from outside at any time, so that they can better serve enterprise management.

4.3 Adjusting Financial Organization to Promote the Integration of Industry and Finance

In the era of artificial intelligence, electronic invoices, electronic accounting files and paperless reimbursement are gradually popularized, and the traditional basic accounting work is bound to be eliminated. If problems are found in the process, they will naturally ask the company or department to improve the process and reduce the occurrence of special events. If we can promote the establishment of unified standards and rules from the national point of view, it will not only help to make the development of the industry more standardized, but also promote more extensive exchanges and cooperation among industries, which will help management accounting to give full play to its own advantages and make the industry constantly break through the original technical level in the process of development. A good application transfer of intelligent management accounting should simplify its operation and use as much as possible on the basis of realizing a variety of complex functions. Both shareholder value maximization and enterprise value maximization emphasize value maximization. We can establish an enterprise information base, and when making decisions, management accountants can use certain methods to process, analyze and process the information in the information base, and provide it to the management authorities of the enterprise in time to provide information support for them to make correct decisions.

4.4 Integration of Financial Management System

The financial management system needs a complete set of financial quantifiable management indicators, and each indicator can change correspondingly with the market demand. Under the background of big data, management accounting needs to rely on strong technical support to guarantee, and enterprises need to continuously improve the quality and level of information data analysis, continuously expand data storage capacity and ensure data storage security. The development of computer and network technology will provide an unprecedented technical foundation for management accounting, both in providing abundant, accurate and timely information resources and in providing powerful information processing means. If profit maximization is taken as the management goal, it may induce the management to manipulate accounting profits by accounting rules, which deviates from the interests of enterprise shareholders and cannot effectively increase the value of invested capital. Concentrate on carrying forward the powerful advantages of management accounting, promote the breakthrough and innovation of technical level, and organically combine technical development with practical application to avoid shortcomings on one side.

Looking at the advancing process of management accounting in China in recent years, management accounting is the general trend. For financial personnel, catching up is the best time, and failing to catch up is undoubtedly the worst time. For example: accounting business accounting ability, tax business processing ability, statistical investigation and analysis ability, financial software application ability, financial analysis and management ability, auditing ability, social ability, legal awareness, method ability, such as accounting professional judgment ability, analyze and solve accounting practical problems. Excellent intelligent management accounting software should not only have a variety of complex functions, but also pay attention to the simplification of

operation. From the perspective of management, trying to improve the relative value of costs is equivalent to creating value for enterprises. In the era of knowledge economy, human resources, like material resources, can not only gain certain profits for enterprises in the future, but also help enterprises to consider human factors in the total capital budget. Adopt professional financial management system, build a complete set of accounting statistical planning indicators, and make statistical planning according to the indicator information as much as possible for daily statistical information.

5. Conclusions

Every era has its own unique characteristics of the times. The era of big data can help people process and use data more efficiently, transform data information into the competitiveness of enterprise development, and enhance the important position of management accounting in enterprises. With the improvement of modernization, people are gradually realizing the importance and necessity of enterprise management accounting, and the pace of integrating management accounting into enterprise management is gradually accelerating. With the continuous improvement of modernization, more and more people have seen the significance of management accounting in enterprises. Let the financial personnel participate more in the strategic decision-making of the enterprise to help the development of the enterprise, and the financial personnel themselves should keep learning, be brave in exploring and actively transform into management accounting.

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