

Analysis of Financial Accounting Transformation and Innovation Path under New Situation

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Abstract: The deep development of big data era makes the financial accounting type with information technology as the core transform and merge into management accounting. Under the influence of the international environment, domestic enterprises are facing unprecedented opportunities and challenges under the "orderly development of the "Belt and Road" development strategy. Under the influence of the international environment, how to realize the sustainable development of enterprises in the new situation and enhance the competitive position of enterprises in the international market have put forward new requirements for the management mode of internal financial accounting in enterprises. In view of the current situation and problems of enterprise financial accounting development, this paper puts forward targeted transformation strategies and innovative paths.

1. Current development status and problems of financial accounting of enterprises in China

With the increasingly severe market competition environment, if enterprises want to achieve long-term development and base themselves on the market, they need to constantly enhance their internal value management, risk management and related development strategy decision-making. As a very important part of enterprise development, financial accounting generally summarizes and summarizes the specific financial data of different departments and projects in the enterprise, and processes and analyses these data pertinently by professional financial managers. According to the results of calculation, it can predict the operation of enterprise funds, even the future development of the enterprise. Direction. However, financial accounting information data has great limitations in its sources. In the era of Internet big data with convenient information transmission, only relying on the data collected by financial accounting for a single analysis is not enough to comprehensively summarize the development content of enterprises. Therefore, only by improving and innovating the relevant system of financial accounting management, can we summarize the implicit financial problems and development status of enterprises through the summary and analysis of large and medium-sized data, and then integrate all the information of enterprises. The following is a statistical chart of financial accounting. See table 1 for details.

Table 1

Development of Financial Accounting	Problems in Financial Accounting	The Future Development of Financial Accounting
The market competition environment is severe	Lack of professionals	Forming a normative system
Limitations of Financial Accounting Information Data	Single data statistics	Unification of Big Data Analysis Standards

Cost is an important link that needs careful consideration and record in the process of production and operation of an enterprise. Any enterprise in the process of independent production and operation must minimize the production costs of enterprises, in order to improve work efficiency and product more enterprise expenditure and income. The significance of the existence of financial

departments is not only to help enterprises record and co-ordinate the status of funds, but also to ensure that the operators of enterprises and the budget of funds can achieve maximum benefits. However, due to the lack of clarity of the internal organizational structure of the current enterprise development, there are often friction or even differences in the process of business decision-making communication, which to a certain extent results in inconsistencies between the internal capital data of the enterprise and the data transmitted to the financial and accounting departments, and affects the authenticity and accuracy of enterprise data analysis.

At the same time, in the process of forming data analysis, traditional financial accounting collates the collected data of enterprise funds in writing. Although relevant financial statements have been formed, the way of arranging and combining the numbers can not form a favorable report analysis for the future development of enterprises. Therefore, in the future, financial management needs to improve its ability of information analysis and management, promote the transformation of financial accounting management accounting, and fundamentally improve the core competitiveness of enterprises in the market.

2. Contrastive Analysis of Financial Accounting and Management Accounting under the New Situation

The basic functions and thinking modes of financial accounting and management accounting are different.

In traditional enterprises, the goal of financial accounting is to calculate and analyze the different financial information in enterprises. The main body of financial accounting is the whole financial database in the process of enterprise operation. However, with the development of the new era, data information transmission between the industry and enterprise departments is more convenient and faster, and the scope involved is more comprehensive. Therefore, the main goal of management accounting is to collect large data and conduct information management and analysis. Although there is no difference between the subject-oriented and traditional financial accounting, the constraints of target analysis are greatly reduced. . On the other hand, the roles and responsibilities of financial accounting in enterprises are generally related to the provision of financial information for business operators and managers, and a set of fixed models and processes are formed in the process of development. As a new type of management in enterprises, management accounting is still in the primary stage of development, and there is no fixed model and related service process. However, as a part of enterprise managers, management accounting should not only calculate and plan enterprise data, but also communicate directly with managers and department managers within enterprises, so as to provide the future of enterprises. Development direction to make accurate budget and put forward strategic recommendations for sustainable development.

The information collected and collated by traditional enterprise financial accounting is mostly a summary and summary of the past information content, lacking of certain timeliness. In the process of collecting enterprise financial data information, management accounting pays more attention to the analysis of current information and the prediction of future information. Through various ways of acquisition, it can provide all-round advantages and outcomes for enterprises in the course of operation. Accurate prediction of existing problems. Therefore, the traditional way of financial accounting to deal with financial data information is accounting, while the way of management accounting to deal with financial data information is analysis, and different ways of thinking are also the dominant factors affecting the future development of enterprises. The following are the methods of management accounting and financial accounting. See table 2 for details.

Table 2

Management Accounting Method	Financial Accounting Method
Analysis	business accounting
Meta-analysis	Avoiding risks

3. Targeted transformation and innovative strategies of financial accounting

3.1 Understanding the Significance and Connotation of Management Accounting

The traditional financial accounting workflow has certain rules and regulations, which results in the rigidity and solidification of accounting professionals in their working state [1]. In order to further help the enterprise financial accounting to realize the transformation smoothly, first of all, it is necessary for the enterprise's own managers to change their management concepts and management thinking, and to train the relevant leaders of the subordinate departments with new management concepts, and to help the accounting professionals in the Department to change their financial accounting work ideas by uploading and issuing them, and to conduct new management meetings regularly. The content training of accounting model can make clear the profound significance and connotation brought by management accounting to enterprises and even individuals. On the other hand, accounting professionals in enterprises should constantly improve their professional knowledge and accomplishment, actively break the barriers of traditional financial accounting model, pay attention to the knowledge learning of management accounting, gradually change their enterprise role orientation through self-learning in their work, actively offer advice to business managers, and form effective enterprise development. Strategic awareness. However, the process of financial accounting transformation is long and arduous. Only by constantly advancing in exploration, putting forward problems and solving problems, and understanding and mastering new management ideas, can we ensure the orderly implementation of management accounting in enterprises

3.2 Optimizing and Improving Enterprise Management Accounting System

From the content of enterprise management, management accounting under the new situation is not a general concept, but as an indispensable system model of enterprises, to ensure the long-term and stable development of enterprises is one of the important contents. Only by constantly optimizing and upgrading the system content of enterprise management accounting in the process of enterprise development can we realize the effective combination of traditional financial accounting and new management accounting, and further promote the scientific development of enterprise management form [2]. At present, in the process of the development of some enterprises in society, financial management and other related management systems are relatively mature, but there are still many deficiencies in the development of management accounting. In order to help enterprises effectively clarify the responsibilities and obligations of management accounting professionals in various positions under the new situation, first of all, we should realize the rational use and collection of internal resources of enterprises, and ensure that the obtained data of enterprise financial fund management can truly and effectively provide a reliable forecast for the development of enterprises in the future. At the same time, effective supervision and supervision should be carried out in the process of transition and transformation of financial accounting and management accounting so as to avoid financial management omissions caused by unclear channels and even to affect the economic and social benefits brought by enterprises. From the point of view of the structure of enterprise management departments, it is necessary to ensure that the content and scope of positions of accounting professionals can be effectively controlled. Within the financial department, then promote the sound communication and coordinated development of various departments, ensure that the Department functions of management accounting can be maximized [3].

3.3 Improving and Perfecting Enterprise Financial Information Management System

Perfecting and perfecting enterprise financial related information management system can effectively help enterprises transform smoothly from financial accounting to management accounting in the new era of big data. Traditional financial accounting in the process of capital accounting, the method is more cumbersome, not only will cost accounting professionals a lot of will and energy, but also is not conducive to the improvement of work efficiency. Through the continuous improvement of the financial information management system, we can always improve

the efficiency of the Department through advanced and scientific methods in the process of management accounting work, help accounting professionals to get rid of the complicated and tedious accounting work, and invest more experience in the formulation of enterprise development strategy [4]. The accuracy and stability of information data provide more possibilities for the sharing and transmission of business information among other departments of enterprises, and improve the competitiveness of enterprises in the market to a certain extent.

4. Conclusion

To sum up, the traditional financial accounting has been unable to meet the development needs of enterprises in the market under the new situation. Therefore, in order to stabilize the development trend of enterprises and meet the future development needs of enterprises, it is very important and necessary to transform and innovate financial accounting. Only by adapting to the development of the times and increasing the training of management accounting professionals can enterprises further improve their economic benefits.

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