

The Prospect of Enterprise Management Accounting in the Background of Data

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Abstract

Nowadays, with the rapid development of China's Internet and big data technology, the efficiency of enterprise production, operation and management has been improved to a certain extent, especially the enterprise management accounting under the background of big data era is also facing the opportunity of transformation and reform. Enterprises should seize the opportunity of the era of big data, strengthen the application of management accounting in enterprise operation through system construction and talent training, and provide more feasible reference schemes for enterprise management. Based on the analysis of the significance and current situation of enterprise management accounting in the era of big data, this paper puts forward some measures to strengthen the application of enterprise management accounting.

Keywords

Management Accounting; Business Management; Big Data Era.

1. Introduction

Under the background of the Internet and big data era, enterprise management accounting has carried out effective innovations in terms of content, scope, and methods. By combining management accounting theory with the Internet and big data, corporate financial personnel can be used in the vast Internet. Collect useful information for enterprise management to make decisions, and provide convenient conditions for enterprise financial personnel to analyze and organize data [1].

After enterprises use management accounting and information technology, they can greatly reduce the heavy workload of financial personnel, so that financial personnel have more time to learn management accounting theories such as statement analysis, budget management, and performance appraisal. At the same time, the use of management accounting helps the management to effectively monitor the business activities of various departments of the enterprise, which is conducive to improving the management level and decision-making efficiency of the enterprise. Of course, in the big data environment, the role of management accounting has also changed [2]. The work of management accounting is no longer limited to data processing and analysis, but more on the business decision-making and risk prevention of enterprises through the results of data analysis at work. This will require the management of the enterprise to continuously improve the professional quality and theoretical knowledge reserve of financial personnel to better adapt to the requirements of the financial personnel's working ability under the background of the era.

2. Problems in Enterprise Management Accounting

2.1. Enterprises Fail to Give the Necessary Attention to the Application of Management Accounting

At present, although the number of more enterprises begin to use big data, such as the Internet information technology to improve management efficiency, but these enterprise basic information technology applied in accounting, the management accounting the importance of failed to give the necessary attention, in addition, some enterprise application of emerging technology has such problems as inadequate, Management accounting in the data collection, processing and management work still stay in the traditional method, can not support the strategic objectives of the enterprise, making the enterprise in a disadvantaged position in the market competition.

2.2. Failure to Provide the Necessary Sub-branch Environment for Management Accounting Operation

Some emerging small and medium-sized enterprises have small operation scale, shortage of funds and other operating difficulties, coupled with the increasing market competition, resulting in the enterprise management failed to provide the necessary environment for management accounting operation in capital investment, talent allocation and other aspects. Especially in the current background of the Internet and the era of large data, if enterprises want to combine management accounting with information technology, they should not only ensure that financial personnel have certain management accounting theory and practical experience, but also need to increase investment in computer room construction, information security protection, computer software and hardware update. All these require enterprises to give the necessary support to the application of management accounting in all aspects. At present, the majority of enterprise management do not pay attention to management accounting input, so that the application of enterprise management accounting is limited. Moreover, in the context of the era of big data, corporate accounting management is no longer the responsibility of the financial department alone. It requires all departments of the enterprise, such as human resources, production workshop, administrative management and sales, to share information through the system, and all departments must maintain certain communication and cooperation.

2.3. In the Era of Big Data, There are Certain Security Risks

Today, when the Internet and big data are widely used, the data of enterprise management accounting is often attacked by network hackers, viruses and Trojan horses. If the enterprise neglects security precautions, the business information of the enterprise will be tampered with or stolen, and the enterprise will suffer huge economic losses. At present, most of the enterprise management management accounting lack of information protection awareness, enterprise information security protection system is not perfect, once the information leakage will bring significant economic losses to the enterprise. China's current information protection system is still incomplete, information theft, infringement and tampering occur frequently, enterprise management accounting information security needs to be improved.

2.4. Enterprises Lack of Information Management Accounting Talents

The development and improvement of management accounting system and big data system require the implementation and operation of enterprise financial personnel. At present, due to the limitations of education and skills, most of the financial personnel of enterprises cannot meet the requirements of corporate management accounting in the era of big data. In the context of the era of big data, the application of enterprise management accounting not only requires financial personnel to master certain financial theory knowledge, but also requires

financial personnel to be proficient in operating computer software, big data analysis technology and Internet applications. What Chinese companies lack.

3. Measures to Strengthen the Application of Management Accounting in Enterprises

3.1. Increase the Emphasis on the Application of Management Accounting

To give full play to the role of management accounting, enterprises should improve the importance of management accounting, urge all departments of enterprises to actively carry out management accounting, provide necessary support for the financial department, and enable enterprises to establish the correct application of big data and management accounting knowledge. In the process of accounting, enterprise financial personnel should make full use of the Internet and big data analysis to improve the quality of accounting information, make decision-making information more accurate and timely, and keep the enterprise accounts consistent with the real objects. When enterprises choose the Internet and big data for cost accounting, they can effectively reduce the calculation and analysis workload of enterprise cost accounting personnel, and correspondingly reduce accounting errors. Therefore, enterprise management should give full play to the role of big data, Internet and other information technology, information technology and financial management work organically combined.

3.2. Provide the Basis for Decision Making through Prediction

Enterprises should make full use of big data technology to predict enterprise business activities in advance and help enterprise management to make feasible decisions. First of all, financial personnel should extensively collect information such as relevant market conditions, potential consumers and price changes of suppliers through big data and Internet, so as to improve the efficiency of enterprise management.

For example, a large real estate development company uses the Internet and big data technology to detect all Internet users at a certain point through the network before making investment decisions in a certain city plot, so as to roughly estimate the characteristics of Internet users and consumer groups in a certain region. According to this, the management can calculate the demand for commercial housing in a certain area in the next year and help real estate enterprises to make strategic planning for the next year.

Secondly, real estate enterprises collect relevant real estate shopping information on Weibo, public wechat, JINGdong, Suning and other media by means of management accounting, and provide reference data for the management to make decisions in the first time through comparison and analysis of the data.

Finally, corporate financial personnel can establish electronic files for each credit customer through big data and other information technology, and timely record the basic situation, profitability and credit analysis and rating of each credit customer, effectively reducing the risk of bad accounts receivable of enterprises.

3.3. Cloud Computing as the Foundation of Management Accounting

At present, a large number of enterprises have begun to use ERP, OA and other information system platforms, and through the combination of Internet and cloud computing and management system, the efficiency of enterprise operation and management has been effectively improved.

First of all, enterprises should integrate cloud computing and ERP information system with basic accounting, effectively monitor and calculate all flow processes such as procurement, sales and production through information technology, and share the generated data among various departments of the enterprise.

Secondly, enterprises should combine cloud computing, big data information technology and management accounting theory, and use network technology to analyze, report, and save various basic data of the enterprise, so as to improve the delivery time and speed of business data within the enterprise [3]. The specific operation process is that enterprises should base their financial management operations on the Internet and big data information technology. The accounting comprehensive information platform shares the business data of the production workshop and management department of the enterprise within the enterprise, helps the financial personnel of the enterprise to obtain the analysis data in a timely manner, and improves the efficiency of the management's decision-making.

This mode of operation can avoid the closure of information in various departments of the enterprise, so that information can be transmitted and shared at the first time, avoid information transmission errors between departments in the enterprise, and help the management of the enterprise to make correct decisions. In the process of implementing management accounting, enterprises should communicate and collaborate with management personnel, departmental business personnel, and financial personnel through the information system, so that business data can be shared among internal departments. Therefore, it is suggested that enterprises should use big data, Internet technology and management accounting operation mode to help corporate financial personnel to predict the operation situation through the Internet and big data, and improve the correctness of corporate management decision-making.

Therefore, it is suggested that enterprises should make use of big data, Internet technology and management accounting operation mode, and help financial personnel of enterprises predict the operation situation through the Internet and big data, so as to improve the correctness of enterprise management decisions.

In addition, the enterprise management should provide effective support for the informatization operation in terms of human, material and financial resources, including hiring software companies to develop management accounting systems, server purchase and informatization talent introduction, so as to provide the necessary environment for the informatization of enterprise management accounting. For example, establish the management accounting tool model, as shown in Figure 1.

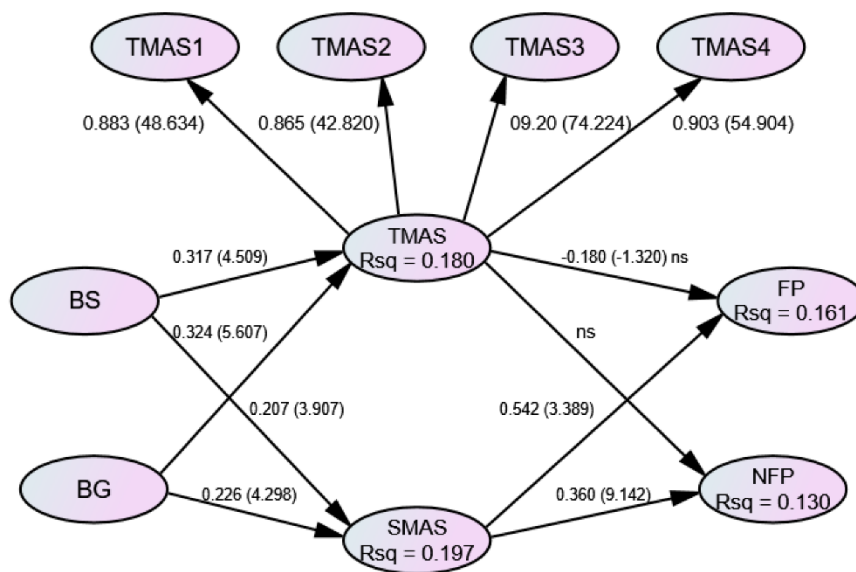


Figure 1. Enterprise management accounting model

3.4. Provide an Environment for the Operation of Enterprise Management Accounting

The ultimate purpose of enterprises using big data information technology is to improve the efficiency of management accounting, and the corresponding use of information technology will also face certain risks. Therefore, the enterprise management should be to increase the strength of the network security, data security, including user login restrictions such as firewall, data preparation, installation work, make the enterprise can effectively prevent the information data network Network hacker attacks, at the same time also limit on each login account privileges, to improve the safety of the enterprise management accounting data; In addition, in order to avoid information stolen by staff to sell, in addition to strengthening login access restrictions, but also strengthen security training, in order to improve the security of enterprise management accounting data.

3.5. Cultivating Talents for Enterprise Management Accounting

Enterprise management should pay attention to the construction of management accounting talent team, provide a good working platform for the introduction and development of management accounting talents, and enable enterprise financial personnel to adapt to the requirements of management accounting and the era of big data. Specifically, we should start from the following aspects:

First of all, enterprise management should face the challenges and development opportunities faced by enterprises under the background of management accounting operation and big data by means of business training for management accountants, big data analysis and improvement of technical ability., Make enterprise financial personnel better understand and master enterprise management accounting theory, and urge financial personnel to help enterprise management make decision analysis through their own theoretical knowledge and practical experience.

Secondly, the enterprise management in order to make up for the inadequacy of their own financial personnel business ability, can invite the finance and economics colleges or certified public accountants and other relevant designed for enterprises to establish a management accounting system, the informationization process review, reasoning, and can retain experts to business training management accounting theory and information technology application, So that each financial staff truly understand the meaning of management accounting and big data era.

Finally, in order to solve the problem of management accounting talent reserve, the enterprise management layer can select a group of qualified financial and information technology talents from famous local financial and economic schools and computer schools, so as to improve the professional quality and theoretical level of enterprise management accounting and information technology talents from the source. Ensure that corporate financial personnel can adapt to the requirements of professional skills in the era of big data.

4. Conclusion

To sum up, in the context of the application of modern enterprise system and the era of big data, although Chinese enterprises have made some progress in the application of management accounting, there are still some problems in the actual operation of enterprise management accounting. Therefore, the enterprise management layer should first improve the importance of management accounting and information application, strengthen the application of management accounting in talent allocation, system construction, concept training and other aspects, and constantly provide useful basis for the enterprise management to make decisions.

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