Research on the Application of Management Accounting in Enterprises under the Background of Artificial Intelligence

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Abstract: Artificial intelligence technology has been gradually mature, and its impact on society is also growing. Artificial intelligence technology has been widely used in all fields of society. Artificial intelligence has made outstanding contributions to the progress of society. As a key work in enterprise management, management accounting plays an important role in the development of enterprises. With the arrival of the era of artificial intelligence, enterprise management accounting has changed a lot compared with before. On the one hand, artificial intelligence technology promotes the progress of enterprise management accounting. On the other hand, it also brings new requirements and challenges to enterprise management accounting and management accounting personnel. This paper focuses on the problems existing in the application of management accounting in enterprises under the background of artificial intelligence. At the same time, in view of the problems existing in the application process of enterprise management accounting, this paper puts forward some suggestion in order to better promote the intelligent development of enterprise management accounting.

1. Introduction

Technology is an important force and it is also the product of social progress. Although the current artificial intelligence technology is more in R & D and exploration, it has gradually received more and more attention and recognition. From the development of business management accounting, it can be seen that the impact and help of artificial intelligence technology on enterprises has become greater and greater. In recent years, there has been an endless stream of intelligent accounting software at home and abroad, and its help and influence in the field of accounting is obvious to all. It is believed that in the near future, with the further improvement of artificial intelligence technology, its impact and help on business management accounting will have a qualitative breakthrough. But we must also see that with the rapid development of accounting intelligence. Artificial intelligence has challenged the application of management accounting in enterprises. The requirements of artificial intelligence technology for management accounting practitioners have also become higher and higher [1]. These problems are the problems that must be faced by enterprise management accounting in the era of intelligent accounting.

2. Overview of Management Accounting

According to the needs of enterprise development, the emerging management activity that provides the necessary data and information is management accounting. Different from financial accounting, management accounting focuses on the management decision-making aspects of the enterprise, including three aspects. The first is to conduct a comprehensive analysis and evaluation of the business results of the enterprise [2]. The second is to implement an effective budget for the goal of maximizing corporate benefits. The third is to effectively plan and control enterprise costs. For most enterprises, the pursuit of maximizing benefits is an important goal of development. For this reason, more and more enterprises have begun to pay attention to the application of management accounting. Enterprises hope to make effective decisions through management accounting, so as to improve the efficiency of enterprises and obtain more profits. As one of the basic management functions of an enterprise, management accounting makes full use of modern
scientific management concepts, effectively combines the specific conditions of enterprise operations, and then carries out a series of management activities.

3. Problems of Management Accounting in Enterprise Application

3.1 Enterprises do not attach importance to management accounting

In today's development, more and more companies are introducing management accounting into their internal management. Enterprises hope to promote the economic growth of enterprises through the application of management accounting [3]. However, in the process of implementation of management accounting, due to the low attention paid by management leaders to management accounting, the cognition is biased, and the functions and powers of financial management personnel are limited. As a result, the role and effectiveness of management accounting itself cannot be brought into full play. And with the development of artificial intelligence technology, the application of management accounting is facing many challenges. To a certain extent, this has led to corporate management not paying attention to management accounting [4].

3.2 The overall quality of management and accounting personnel is not high

The overall quality of management accountants is relatively low, which has become a common phenomenon in enterprise management. On the one hand, this phenomenon is due to the short development time of management accounting in our country, and the lack of cognition of management accounting personnel. Even some internal accounting personnel do not understand the specific situation of management accounting, and naturally cannot effectively exert management accounting. On the other hand, due to the insufficient attention paid by management to the management and accounting personnel, it is believed that the management and accounting personnel are responsible for corporate accounting and have no connection with management. The status of management and accounting personnel is generally low, and management accounting cannot be carried out effectively [5].

3.3 Departure from theory and practice

Management accounting originated in the West first, and then gradually introduced into China with economic development. Due to the short development time, the related management system is not yet perfect. This makes management accounting restricted in its application. Coupled with the fact that management accounting pays more attention to the application of accounting methods, the importance of organizational structure is ignored, and the construction of the theoretical system is incomplete, so it is difficult to play an effective role. In addition, the application of management accounting is based on mathematical rules, such as linear programming and regression analysis. The calculation methods are more complicated [6]. At the same time, the state of the enterprise is not applicable to these precise calculation methods, which ultimately leads to the ineffective combination of management accounting theory and practice, and the management accounting cannot achieve an objective evaluation of the state of business operations.

3.4 Unreasonable internal information control

Information technology has become an indispensable and important part of current enterprise management and development. The establishment of a sound information management system plays an important role in improving the level of enterprise management and promoting the normal development of operating activities [7]. However, in the construction of the accounting management system, the company's unclear division of responsibilities for accounting positions and the inadequate maintenance of information and data make the construction of the accounting information management system have many problems, hindering the development of management accounting, and eventually leading to There are mistakes and inappropriate situations in related decisions, which inhibits the continuous progress of the enterprise. In addition, the accountability system is not in place. In daily operations and management, cases of malpractice or unauthorized use often occur, which also reduces the level of business operations and increases property losses.
3.5 Low utilization of management accounting reports

The low utilization rate of management accounting reports is also a problem in current management accounting applications of enterprises. The application of management accounting is likely to become an application whose form is greater than its content. Many companies have invested a lot of manpower and material resources in management accounting applications, hoping to use the application of management accounting to better drive their own development. But few companies can introduce the management accounting reporting mechanism into a specific financial and accounting work development system. Although some companies have introduced management accounting reporting mechanisms, they often analyze and use management accounting reports only from the perspective of financial management. The value of management accounting in decision-making and management strategy adjustment has not been well applied. The value of management accounting is limited to the financial level. In this state, the investment made in the construction of management accounting is difficult to translate into the effectiveness of the application of management accounting, and it is natural that an enterprise cannot perform management accounting well.

4. Method for Improving Management Accounting in Enterprise Application

4.1 Enterprises should strengthen the intensity of management accounting

Nowadays, when many enterprises carry out management accounting work, they lack theoretical guidance. Without theoretical guidance, it is impossible to establish a complete management system in enterprises. Therefore, the efficiency of management accounting is very low when carrying out management work. Aiming at the problems existing in the development of management accounting, enterprises should actively apply the methods and tools in management accounting to increase the work of management accounting. At the same time, we must make good use of modern advanced science and technology, especially the use of networks and computers. The establishment of office automation in an enterprise facilitates the collection of various data in the business process of the enterprise. The analysis of these collected data can provide a scientific basis for management accounting in the work of enterprises. Enterprise development management accounting also needs to upgrade the enterprise's hardware facilities. Enterprises need to increase funding support for the construction of management accounting. Only in this way can the smooth development of management accounting be guaranteed.

4.2 Enterprises should Strengthen Training for Professionals

In addition to the training of management accounting talents by schools, as an enterprise using talents, it is also necessary to carry out the training of management accounting talents. The cultivation and acquisition of talents by enterprises can be carried out from the following aspects. The first is the model of employing expert training. Using this model can hire the corresponding experts to carry out training work according to the actual situation of enterprise management and accounting talents, and improve the professional knowledge of enterprise management and accounting talents. The second is outsourcing training. There are many advanced management accounting training institutions at home and abroad. As for the management accounting talents needed by enterprises, the company should provide these people with learning opportunities, so that they can get more and better education opportunities, and lay the foundation for the future development of the enterprise. The third is to employ talents. This method is the most effective way to obtain talents, but using this method has certain advantages and also corresponding disadvantages. The advantage is that external talents can bring advanced management experience, which has a driving role in improving the overall management and accounting staff of the enterprise. However, in the mode of external employment, insufficient knowledge of talents will bring great uncertainties to the enterprise, and poor use of external talents will correspondingly hinder the development of enterprise management accounting. Fourth, according to the analysis above, the company's training model is best to adopt the model of self-cultivation plus external employment. The combination of
the two can complement each other and achieve the acquisition of talents.

4.3 Realizing the Docking of Theory and Practice

Management accounting is a comprehensive subject. This discipline focuses on theoretical research, but it cannot be separated from practice when studying theory. Management scholars need to combine theory and practice in their research. Only the combination of these two aspects can play the role of management accounting and make management accounting better serve the enterprise. For the national level, the state should strengthen the construction of management accounting. The state must establish a systematic, scientific and comprehensive teaching system when cultivating talents. Only with a sound teaching system can more management accounting professionals be trained. During the state's training of management accounting professionals, schools must combine training and practice of talents while establishing theoretical research. When students learn theoretical knowledge, they are combined with practice, so that the trained talents can play their effective role when they work in enterprises.

4.4 Establish a Management Accounting System Suitable for the Enterprise Itself

If an enterprise wants to apply management accounting effectively, it must improve the corresponding management accounting system while applying it, so that it can provide a reliable institutional basis for the application of management accounting. When enterprises establish a management accounting system, they must comprehensively and deeply consider the financial management work within the enterprise, and at the same time, they must combine the actual development of the enterprise and the development trend of management accounting in our society to establish more complete and reasonable management accounting system. In addition, companies can also hire professionals with management accounting qualifications to conduct scientific evaluations of the effectiveness of the company's internal management accounting system and formulate specific solutions based on the problems identified in the evaluation. The institutional system has become more complete, and its own role can be brought into full play, which can improve the orderliness of management accounting and make management accounting have a certain degree of efficiency in the application process.

5. Conclusion

In summary, the road of integrating management accounting functions into enterprise management is a long and complicated one, which is a long and arduous task. Under the background of artificial intelligence, enterprises should pay attention to the cultivation of talents in the process of applying management accounting. Talent is the foundation for the smooth development of management accounting, especially in today's rapid development of artificial intelligence. Only when an enterprise has available talents can it ensure the smooth progress of management accounting. At the same time, corporate management must also correctly recognize the importance of management accounting applications in the context of artificial intelligence. Only by paying real attention to the application of management accounting can we provide effective help for the development of enterprises.

References


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