

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

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Abstract: With the rapid development of the information age and the rapid growth of social economy, the position and role of management accounting in enterprise management has become increasingly prominent. In the era of intelligent accounting, enterprise management accounting has ushered in new development opportunities. In the times when information technology is constantly enriched and diversified, the financial accounting management of enterprises is facing an important change in the nature of work. Traditional financial accounting must transform to management accounting, gradually establish a framework system of management accounting, and enhance the creativity of enterprise value, so as to gradually change the relatively backward situation of management accounting development, which is conducive to the long-term sustainable development of enterprises. In addition to solid accounting foundation work, financial personnel should also learn the financial and tax integration of artificial intelligence application industry through the rapid development of information. This paper expounds the application status of management accounting in enterprises, understands the important role of management accounting in the development of enterprises, and puts forward the development countermeasures of management accounting application under the background of intelligent accounting era.

1. Introduction

Today is an era of rapid development of information technology such as artificial intelligence, cloud computing, and big data, and the requirements for financial accounting and financial personnel keep pace with the times. In the development direction of Internet informatization and intelligence, the continuous improvement and advancement of technological development means have led to changes in the internal application structure of technical organizations in enterprise financial management [1]. The rapid popularization of computer technology in all aspects of people's lives and work. After experiencing the development history of informatization and computerization, accounting management has also entered a new era with the integration of artificial intelligence technology-the era of intelligent accounting, and has begun to move towards intelligent development. The path of exploration [2]. Intelligent accounting promotes the development of informatization and computerization of accounting work. At present, with regard to accounting intelligence software, new systems are constantly emerging in China, and they have been widely adopted in many enterprises. With the intensification of market competition, the managers of enterprises need the cooperation and support of each department of the enterprise, especially the financial personnel of the enterprise provide operation, planning and forecasting for the development of the enterprise is the most important [3]. If financial personnel want to have better development in the future, they must improve the quality and skills of management accounting. Traditional financial accounting must transform to management accounting, gradually establish a management accounting framework system, and enhance the creativity of corporate value, so as to gradually change the relatively backward situation of management accounting development, which is conducive to the long-term sustainable development of the company [4].

Under the general trend of the development of the Internet information era, it is necessary to

enrich the content of the foundation for the development of financial accounting work in accordance with the characteristics of the development of information applications in the era. In addition to solid accounting basic work, financial personnel must also learn to use the rapid development of artificial intelligence to use the industry's fiscal and tax integration to promote the transformation of financial accounting from the previous accounting accounting to management accounting [5]. Financial accounting and management accounting belong to the accounting system, and they are both for the sustainable economic development and operation services of the internal and external enterprises, but the focus is different. In many aspects, financial accounting also reflects the characteristics of management accounting. The intelligence of the accounting system not only greatly improves the management efficiency of the enterprise, but also saves the human resources of the enterprise to a certain extent, and the accounting work is developing towards the trend of intelligence [6]. With the popularization of intelligent software, enterprises have saved a lot of human resources on the one hand, and greatly improved work efficiency on the other hand [7]. This article expounds the application status of management accounting in enterprises, understands the important role of management accounting in enterprise development, and puts forward the development countermeasures of management accounting application under the background of intelligent accounting era.

2. Factors of Application of Management Accounting in Pharmaceutical Enterprises

2.1. Management Does not Pay Enough Attention to 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. With the development of the times, the application degree of information technology has been continuously improved, and at the same time, the role of information network technology in promoting economic development will become more and more obvious. Many enterprise management pay little attention to management accounting. They don't believe that management accounting can solve the problems and even push the company forward, or they are limited by the formulation of vision and development goals. They feel that the current business and income-generating ability of enterprises are good, so they don't want to increase costs and introduce management accounting applications [8]. A large part of the reasons why management accounting has not been popularized are that managers of enterprises do not pay enough attention to it, do not understand the important role of management accounting in the development of enterprises, question the view that management accounting can promote the development of companies, and do not believe that management accounting can solve the problems existing in companies. The full application of information intelligent technology in enterprise development and management can comprehensively enhance the comprehensive ability of enterprise development and management. At the same time, through the effective promotion and promotion of comprehensive ability, it will also play a great role in further improving the competitiveness of enterprises in the market economy environment.

2.2. The Enterprise Management System is not Perfect

Financial accounting focuses on meeting the needs of units and individuals outside the enterprise related to interests, and reflects the financial status, operating results and cash flow of the enterprise to units and individuals outside the enterprise related to economic interests in the form of regularly prepared financial statements. Management accounting combines some management ideas on the basis of financial accounting, and uses some related data information to reveal the inherent law of business development and the inherent essence of financial management. Management accounting focuses on meeting the needs of managers at all levels in enterprises, analyzes and studies the problems encountered in enterprise management, and provides financial data information for enterprise managers to predict, plan and make decisions for the development of enterprises. The function of management accounting is to provide managers with relevant data and information

support, and provide basis and reference for managers to exercise their management and decision-making functions. Therefore, managers' subjective consciousness or their professional ability will affect their judgment and recognition of the data put forward by management accounting, thus affecting their decisions [9]. In the era of intelligent accounting, the purpose of enterprise management accounting is to provide data support and decision-making basis for enterprise managers. Enterprise management system and management accounting promote each other and depend on each other. If the enterprise's own management system is not perfect, even if management accounting is applied, a perfect enterprise system will not be formed.

3. The Application of Management Accounting in Enterprises in the Era of Intelligence

3.1. Cultivate the Professional Level and Management Ability of Accountants

Any professional and post personnel will encounter a problem, how to integrate theory with practice and how to apply the theory perfectly to practice. When doing professional learning, we are more in theoretical learning, and there are few opportunities for practical operation. . In order to further improve the quality and effect of financial management in the development of financial work and financial management, further research and exploration should be carried out from the transformation direction of management accounting development in management reform. In order to adapt to the development requirements of the transition from financial accounting to management accounting, financial personnel should learn the knowledge of management accounting in many aspects and strengthen the knowledge structure reserve of management. Management accounting has a significant impact on corporate management and decision-making. Therefore, the professional level and practical ability of management accounting personnel are extremely important [10]. In addition to screening as much as possible during recruitment, management accounting personnel should also carry out regular work ability examinations and related training after entering the job to cultivate the professional level of management accounting personnel.

The data mining process in the financial analysis of the intelligent accounting system generally consists of five main stages: determining the object of financial analysis, data preparation, data mining, result analysis and knowledge assimilation, as shown in Figure 1.

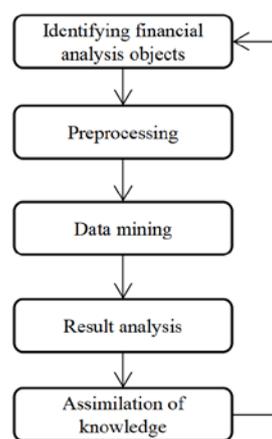


Figure 1 Data mining process in financial analysis and management

Enterprise managers should change their management concepts, actively participate in the study of modern management, increase modern management knowledge, use modern management concepts to run enterprises, and at the same time, they should also participate in relevant financial management learning and training to change their views on financial personnel. We should actively encourage financial accounting personnel to further strengthen the study of management accounting theory in financial accounting, and find the most suitable theoretical guidance basis for the development of enterprise accounting management under the learning theory and development mode system, so as to provide important support and guarantee for the transformation of financial accounting management of enterprises.

3.2. Management of Management Accounting from the System

The application of enterprise management accounting to the Internet in the intelligent era is the basis of carrying out management accounting work. If we can unify the management accounting industry at the national level and formulate standard codes of conduct or implementation rules, we can not only standardize the construction and development of the industry, but also promote exchanges and cooperation [11]. Enterprises need to equip professional talents reasonably, at the same time, they can also consider improving the attention and work enthusiasm of financial personnel through the assessment mechanism, and build a financial team with strong professional ability and excellent quality. In the development of enterprises, the development mode of financial accounting work is impacted by the development of information intelligent technology, which leads to the constant changes in the basic contents and working ideas of the corresponding accounting work in the financial management of enterprises. Management accounting is not only a formal concept, but a complete accounting system [12]. Financial personnel should fully understand the business, integrate into the business, take the initiative to participate in important business, and carry out financial analysis simultaneously, so as to be more targeted with the business operation of the enterprise. In order to realize the orderly development of enterprises, only a clear understanding of the internal management system of enterprises can realize the successful transformation from financial accounting to management accounting.

4. Conclusions

In the era of artificial intelligence, the transformation from financial accounting to management accounting is the general trend of accounting development in the future. Enterprise managers should strive for innovation consciousness, improve management knowledge, and actively cultivate management talents and construction. Enterprise accountants are closely related to every business of the company, whether it is the statistical analysis of business data, the assistance of decision-making basis, or the key staff of enterprise strategy. Different times have different connotations and requirements for financial management. Management accounting is a new accounting function. To realize the integration of management accounting and enterprise management system, enterprises must go through a long running-in period. In the development of accounting work, the application ability of information network technology should be continuously improved, and the learning consciousness should be continuously strengthened for the application of technical equipment and information technology tools under the development of information technology in the new era. In order to give full play to the functions of management accounting, enterprises should not only combine the actual management situation, but also pay attention to the results of practical activities. Only by transforming financial accounting into management accounting can we improve our comprehensive technical management ability and play a role in enterprise management, which is valued by enterprise managers.

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