

## Study on the Construction of Enterprise Management Accounting Information System

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**Abstract.** Accounting information system is the main way of enterprise management informatization. Taking the accounting information system of management accounting as an example, this paper discussed the mode of accounting information system and demonstrated the relationship between enterprise management accounting information system and enterprise business. It is suggested that the construction of enterprise management information system should be integrated with enterprise business. Finally, this paper summarized the key points that need to be paid attention to in the construction of enterprise management information system, including the formulation of the overall plan, the standardization of basic work, good system maintenance, strengthening personnel training and so on. This paper had a certain guiding significance for the construction of enterprise management information system.

### Introduction

At present, the development of enterprises tends to informatization age, and the establishment of information system is the main way of enterprise development information. In order to effectively enhance the ability of enterprise accounting information processing, it then puts forward the management accounting information system [1]. Traditional financial accounting and management accounting are quite different in essence. Management accounting involves many aspects of enterprise organization and management, and is also the most important part of the accounting system. With the continuous development and growth of the informationized accounting system, management accounting has gradually become the main body of enterprise accounting. In order to further study the new mode of accounting information system, this paper started with management accounting, which will be of reference significance to the development of other enterprises in the future [2-3].

### Accounting Information System Mode Based on Management Accounting

Accounting information system is composed of accounting subsystem, decision support subsystem and management subsystem. The three parts are independent and interrelated, which are indispensable in the enterprise accounting information system. The current enterprise accounting information system is a brand new system that can provide various services. In order to obtain effective accounting information of enterprises, accounting management subsystem makes use of accounting methods and accounting theories to comprehensively manage and analyze accounting control information, accounting plan and accounting information. Accounting information difference processing, accounting information difference analysis and planning are the main components of accounting management subsystem. Enterprise external information and internal information are all operated through the enterprise accounting management subsystem to make the comprehensive processing and analysis. The focus is on the business activities of enterprises. In order to achieve the management and control of business activities, we must operate through the enterprise accounting information processing and analysis.

Throughout the global enterprise information development, management accounting information development has gradually become the mainstream of The Times. The traditional accounting information model is replaced, and the current enterprise accounting information system is a brand

new system. In the process of continuous development and practice, the accounting information system and accounting business are constantly integrated. Through the establishment of a sound accounting information system, the two will be closely related to the business. We must strengthen the management accounting information system in the unceasing development, so that the business scope can be expanded unceasingly [4]. According to the principle of combining theory with practice, the content of management accounting information system includes enterprise financial status, enterprise development strategy and enterprise operation status, etc.

Therefore, the internal control of the enterprise activity needs to rely on the management accounting information system to complete. Due to the status of management accounting information system, the status of enterprise MIS is also improved. This further formed the connection link between MIS and AIS. The overall goal of enterprise MIS is realized through AIS. The relation between them is the core part of MIS; namely, it is the AIS, which is equivalent to the relation between master switch and branch [5]. They are not opposites in terms of organizational structure, but they are opposites in terms of physics. In the overall system, AIS also keeps close contact with other subsystems and influences each other. In order to avoid the phenomenon of information island, we can adopt the effective integration of management accounting information system through the special fusion effect of AIS so as to establish a powerful information processing system and to help enterprises make correct decisions. In the process of business operation, the enterprise information system of management accounting is often required to provide services such as processing, information collection, information processing and information transmission, through which the stable and orderly operation of the whole system is guaranteed. This is also the use of such avoidance of traditional information systems, so as to avoid the re-emergence of information island, and to truly achieve information sharing within the enterprise.

## **Construction of Enterprise Management Accounting Information System**

There is a close relationship between enterprise business and enterprise accounting information system. Every business involves enterprise accounting information. With the variety of business types, enterprise management tends to a complex changing trend. In short, the business operation of the enterprise and the enterprise accounting information system are closely related. Moreover, the enterprise accounting information is the main information source of the enterprise operation, and the enterprise business is the source of the accounting information for the enterprise accounting information system, so the business operation must rely on the help of the enterprise accounting information.

In the enterprise, the connection point of the financial accounting and management accounting is the entry of all accounting information related to the economic activity of the enterprise, and the enterprise value movement is the measurement object of the financial accounting and management accounting. Moreover, the financial information is obtained through the business activities of the enterprise [6].

The application of the method of management accounting needs to be carried out closely to the financial accounting activities, and the management accounting and financial accounting should be formed into a loop with feedback, which starts from the plan. It also should be controlled primarily, and should be supplemented by feedback, so that the examination can be based on the circular process. Performance evaluation is the natural occurrence of management accounting and financial accounting.

The need for external reporting is increasing, and the comprehensive information report has replaced the financial report. The situation of the enterprise and the specific needs need to be realized through the internal report. The internal report mainly involves the financial accounting information and the management accounting information of the enterprise. If the two kinds of information are effectively integrated, the complete internal and external reports of the enterprise can be pieced together.

The enterprise strategy is determined by the goal of the enterprise, and the business activities of the enterprise need to be carried out one by one according to the strategic deployment of the

enterprise [7]. The value chain of an enterprise is composed of various business activities, and the items and transactions in the business activities constitute the accounting information unit. The main driving force of management accounting comes from the management of value chain and the management of enterprise strategy. Every link in the value chain of the enterprise constitutes the management accounting activity. The adjustment and deployment of the management accounting method of the enterprise reflect the specific needs of the enterprise. The reflection of enterprise strategy is the true reflection of financial accounting information and management accounting information, which provides reference for the development of enterprises.

### **The Key Points of the Construction of Enterprise Management Accounting Information System**

**Enterprise should Formulate the Overall Plan of The Accounting Information System.** In order to build a perfect accounting information system, first of all, according to the current financial and economic laws and regulations, a long-term development plan suitable for the accounting information system of this enterprise, as well as a detailed implementation plan at present should be built. The finance department should draw up the overall development plan of the enterprise accounting information system. The financial department of each unit in the enterprise is responsible for formulating the specific implementation plan and plan of the accounting information system of the enterprise. Secondly, on the basis of systematic planning, according to the specific situation of the enterprise, we should gradually implement the establishment of the organization and staffing according to the plan [8]. The enterprise may set up or adjust certain accounting posts according to the internal control system and the work needs of the unit. In addition, they can clarify the duties and powers of each post, so that to ensure that everything is managed by people, and everyone has full-time work, and the work is supervised. Finally, improve the computer operation management system. The establishment of a sound operation management system is the premise to ensure the normal, safe and effective operation of the accounting information system. The operation management system mainly includes the usage authority to the operator, the computer log, the accounting business process regulation and the accounting data and the accounting software safety regulation.

**Enterprises should Strictly Standardize Basic Accounting Work.** In order to meet the needs of the accounting information, the accounting system must meet the requirements of the accounting system and meet the needs of the enterprise management, and keep it stable. The accounting method should follow the regulations of the *Accounting Standards of Enterprises* and the relevant regulations, and make full use of the favorable conditions of computerization to choose the accurate accounting method as far as possible. We should standardize the procedure of collecting, storing and transferring accounting data under the condition of computerization, and design all kinds of vouchers and documents scientifically and reasonably, so that to perfect the quota management system, and input accurate original data and account book system. Report system design should meet the requirements of the current accounting system.

**Enterprises should do well in the Maintenance of Accounting Information System.** The architecture of the accounting information system is based on the open network. If the maintenance work is not in place, there will be a great security risk, such as information leakage and data destruction. In order to prevent the occurrence of risk, we should strengthen the maintenance of hardware and software in accounting information system and improve its security. First of all, we should develop a strict maintenance management system, and clearly define the tasks, responsibilities and authorities of the maintenance personnel [9]. Special attention should be paid to the access right of the information, and the encryption technology is adopted for the information data. Moreover, the backup of the core data is well done to prevent the information disclosure and other losses of the system. Secondly, we should establish a firewall between the system and the external network, and set up a barrier between the enterprise internal network and the external information network so as to prevent viruses and illegal intruders from entering the internal network.

**Enterprises should Strengthen the Training of Computerized Accounting Talents.** The construction of accounting information system needs compound talents who know both accounting and computer technology. Talent training can be divided into three levels: primary, intermediate and advanced levels. Through the primary training, the general finance staff can master the basic operating skills of computer and accounting software. Among those who have passed the primary training, those who have the potential for development are selected for intermediate training so that they can understand the research and development process of the accounting information system, and can simply analyze and process the accounting information, as well as generally maintain the system environment [10-11]. People who are trained at the intermediate level can be assigned to institutions of higher learning to master advanced computer technology, such as database technology, aggregation of accounting information processing methods, and so on. Finally, they are the person who can carry on the system analysis and design of accounting information.

## Summary

In order to meet the needs of the future development of the enterprise, and to conform to the trend of the future development of the enterprise information, enterprises need to constantly improve their market competitiveness and profit-making efficiency. Only through the transformation and innovation of the traditional accounting information system, as well as the business and automation information system, can these enterprises be integrated and be closely linked through the established framework. The construction of enterprise management accounting information system is not only the foundation of enterprise information management, but also an important way to strengthen enterprise management.

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