

The Impact of Accounting Intelligence on Traditional Accounting Functions

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Abstract: Accounting plays an important role in enterprise management and operation. With the development of the digital economy and the overlap between enterprise transactions and daily business operations, traditional accounting methods are no longer able to meet the needs of enterprises. The emergence of accounting intelligence has changed the current accounting methods and promoted the development of the accounting industry, but it has also brought some new challenges. Based on this, this article conducts research on the impact of accounting intelligence on traditional accounting functions, and proposes strategies for the development of accounting intelligence, which is of great significance for promoting the modernization of enterprise financial management.

1. Introduction

Accounting intelligence is a comprehensive discipline integrating accounting, computer science and information management science. It develops with the development of information technology and is realized through the application of computer Accounting information system. It can be said that the emergence of accounting intelligence has had a great impact on the traditional enterprise management model and the current accounting functions, and has triggered a technological revolution in the accounting field.

2. The Characteristics of Accounting Intelligence

Firstly, the processing tools should be intelligent. After the intelligentization of accounting, there has been a revolutionary change in accounting processing tools, from traditional ink and paper to electronic computers. Due to the advancement of processing tools, the speed of accounting processing has also been unprecedentedly improved, especially with a significant increase in data processing speed. In the traditional manual processing mode, many tasks are impossible to complete, and in the context of accounting intelligence, thanks to the progressiveness processing tools, many tasks can be completed quickly.



Figure 1 Intelligence of accounting information.

Secondly, the magnetization of information carriers. Under the traditional accounting model, accounting data and other information are retained on paper, which is not only limited in quantity but also prone to damage and loss due to the influence of storage media. In the context of accounting intelligence, accounting information has been transferred to magnetic storage media. Due to the progress of storage media, the quantity and quality of accounting information storage

have significantly improved (Figure 1). In addition, due to the change in storage methods, the query and retrieval methods of accounting information have undergone changes, and thanks to the advancement of digital information transmission technology, accounting information can be quickly transmitted for multiple people to read in a short period of time.

Thirdly, unify accounting processing procedures. After the implementation of intelligence, traditional accounting processing programs have gradually become unified, and many programs and methods that require personnel to handle under traditional accounting models no longer exist. For example, in the manual processing mode, the account summary table accounting processing program with the main feature of simplifying general ledger registration loses its necessity of existence, and under the conditions of accounting intelligence, simplified calculations are no longer adopted at the expense of accuracy, because this simplification is unnecessary.

Fourthly, the diversification of personnel structure. After the implementation of accounting intelligence, the main tool for accounting work is electronic computers. Therefore, accounting personnel not only need to have the knowledge of their profession, but also have a certain level of computer operation ability. The accounting department of a unit not only needs traditional accounting personnel, but also professional technical personnel specialized in maintaining computer and accounting software systems.

Fifth, procedural internal control. Internal control plays an unusually important role in a company. In the intelligent Accounting information system, many tasks completed manually can be automatically completed by computers. For example, by setting up vouchers, account books, and reports, strict control over relevant personnel can be achieved, allowing operators to have full or partial permissions to read, modify, and print. The verification of data and the verification of accounting purposes can be automatically completed by the computer according to program settings.

3. The Impact of Accounting Intelligence on Traditional Accounting Functions

The current application of accounting intelligence is very extensive, even affecting the functions and operation methods of traditional accounting. The intelligence of accounting has greatly improved the information processing capabilities of enterprises and optimized the functions of accounting. The impact of accounting intelligence on traditional accounting functions is mainly reflected in the following aspects.

3.1. Impact on Supervisory Functions

There is a very important function in accounting management, namely the supervisory function, which is crucial for the development and operation of enterprises. In traditional accounting work, the function of supervision is based on the accuracy of accounting information, requiring accounting personnel to ensure the authenticity and effectiveness of information, while also keeping many internal accounting vouchers of the enterprise. When problems arise, accounting personnel need to reconcile the information with the vouchers. This model is very time-consuming and labor-intensive, and it is also relatively difficult to perform the supervisory function. Due to the relatively cumbersome workflow, the supervisory function of accounting is often non-existent. With the gradual maturity of information technology, accounting intelligence has become a trend and a major way of enterprise management. The impact of accounting intelligence on the supervisory function of accounting is the greatest. Through information processing systems, accounting personnel can quickly process data, enhance the information processing capabilities of enterprises, and scientifically and effectively achieve accounting supervision functions. To prevent errors from occurring at the source, accounting personnel should strictly follow the company's processes and unit standards when entering information. There are scientific and efficient data detection tools in the accounting information processing system, through which accounting personnel can track the entered information or historical data, thereby tracing the source and promptly identifying data errors. The supervisory function of accounting requires a high level of accuracy in accounting information. Only under the premise of fairly accurate accounting information can the supervisory

function of accounting be effectively exercised. Traditional accounting is difficult to achieve this standard, so the supervisory function is difficult to achieve. However, in the era of intelligent accounting, the accuracy of data can be guaranteed, so the supervisory function of accounting can be exerted, which can promote the scientific development of work in various departments of enterprises.

3.2. Impact on Reflection Functions

In the operation process of enterprises, accounting work has a reflective function. The reflection function is to play a role in revealing, guiding, and decision-making accounting information. In the era of traditional accounting, traditional work models make it difficult for accounting to reflect its functions, let alone guide the development of enterprises. Traditional accounting is based on manual calculations, which makes it difficult to process large amounts of data. The manual calculation ability of traditional accounting is limited, making it difficult to analyze and summarize a large amount of data, thus unable to explore the reflection ability of the data. In addition, the traditional accounting work method has a high probability of errors due to human factors, which can affect the performance of the response function. And accounting intelligence relies on modern computer technology, which can quickly calculate, analyze, and summarize complex data, achieving maximum accuracy of data. At the same time, the accounting information processing system also has information filtering and search functions, which calculate data based on established formulas and output results. In addition, information management systems can classify and integrate data within the system. Accounting intelligence can apply targeted query functions to query data, screen out unqualified, duplicate, and invalid data, and ultimately form accounting statements. The data output through accounting intelligence can to some extent reveal some internal problems of the enterprise, and affect internal decision-making, guiding the enterprise to develop in a better direction.

3.3. Impact on Decision-making Functions

Accounting management has always played a crucial role in both large and small enterprises. Due to the shortcomings of traditional accounting, business leaders lack a comprehensive understanding of accounting, fail to recognize the decision-making function of accounting, and only treat accounting management as a regular functional department. At the same time, in traditional accounting, the distortion rate of accounting information is high, the data processing period is long, and there is a certain lag in statistics, which directly leads to the difficulty of accounting management in participating in enterprise decision-making. In the era of accounting intelligence, a series of problems existing in traditional accounting have been overcome. Not only is the accuracy of data high, but also the efficiency of calculation is very high, so it can fully play the decision-making function of accounting management. Its decision-making function is mainly determined by the following factors. Firstly, accounting intelligence can quickly integrate the financial data of enterprises, analyze the financial data of enterprises in a timely manner during the operation process, and enable enterprise managers to truly understand the financial situation of enterprises, clarify the working capital, repayment ability, accounts receivable, etc. of enterprises. These data are all key data for enterprises, which can serve as a reference for enterprise managers to make decisions and guide them to make correct decisions. Secondly, accounting intelligence is built on the basis of information systems, allowing enterprises to determine their competitiveness and strengths and weaknesses within the industry. This also helps enterprises make correct decisions.

4. The Development Strategy of Accounting Intelligence

At present, accounting intelligence is widely applied within enterprises, effectively improving the efficiency of accounting management work and upgrading traditional accounting models. Compared to traditional accounting, accounting intelligence has various advantages and is significantly superior to traditional accounting in many aspects. However, this does not mean that accounting intelligence can completely replace traditional accounting. To actively promote the

development of accounting intelligence, it is necessary to start from the following aspects.

Firstly, it is important for business leaders to recognize that accounting work is a fundamental aspect of business operations. It is important to start with the professional competence of accounting professionals, enhance their professional skills through training, and regularly strengthen their moral awareness. Accounting work is the key to the development of enterprises. Enterprise managers should understand the advantages of accounting intelligence, change traditional concepts, clarify the functions of accounting intelligence, and improve the utilization rate of accounting intelligence. Accounting intelligence does not mean complete separation from manual labor. Accounting personnel are the application subjects of accounting intelligence, which determines whether accounting intelligence can truly play its role. Therefore, enterprises should strengthen the training of accounting personnel, enhance their professional skills, guide them to correctly use accounting intelligence, and avoid information leakage caused by human factors. In addition, accounting personnel should have sufficient sense of responsibility and ensure the accuracy of information when inputting data to avoid any damage to the accuracy and completeness of the information.

Secondly, enterprises need to establish internal management systems and strengthen the prediction and handling of information risks. Accounting intelligence not only affects the accounting functions of enterprises, but also breeds accounting information security risks. When applying accounting intelligence, enterprises should strengthen internal control, establish a scientific and reasonable management system, strengthen information maintenance, enhance information confidentiality, comprehensively enhance the security awareness of accounting personnel, clearly divide the powers of employees, and apply keys to ensure information security.

Finally, enterprises need to have the ability to manage information systems. Accounting intelligence mainly applies computer technology, so enterprises need to introduce talents in this field, establish specialized information departments, maintain and innovate the system, and achieve timely updates of the system and the construction of intelligent systems. At the same time, the information department should also regularly provide computer training to accounting personnel to equip them with certain basic computer skills.

Starting from the above three aspects, it can effectively enhance the function of accounting intelligence, promote the development of accounting intelligence, and provide technical support for the accounting industry.

5. Conclusion

With the continuous development of information technology, the scope of intelligent accounting applications is becoming increasingly widespread, and it is also favored by various enterprises. Compared to traditional accounting, accounting intelligence has significant advantages and deeply affects the functions of accounting, enabling the various functions of accounting work to be better utilized. In order to further optimize the ability of accounting intelligence, enterprise managers should start from multiple aspects, improve the literacy of accounting personnel, strengthen enterprise management systems, establish information departments, and enable accounting intelligence to be applied to more enterprises, ultimately promoting the development of enterprises and promoting China's economic development.

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