

Research on the Transformation from Financial Accounting to Management Accounting in the Era of Artificial Intelligence

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Abstract: The advent of the era of artificial intelligence (AI) has had an unprecedented impact on human work and lifestyle, and also has a great impact on the inherent working mode and traditional thinking of traditional financial accounting. The traditional accounting work mode has been unable to meet the requirements of economic development in the era of artificial intelligence. The article first expounds the relevant content of enterprise financial accounting to management accounting in the computer age, and then introduces the inevitability of the transformation from enterprise financial accounting to management accounting, as well as the opportunities and risks of the transformation from enterprise financial accounting to management accounting in the computer age, and finally A series of main strategic measures for the transformation of enterprise financial accounting to management accounting in the era of artificial intelligence are proposed.

Keywords: Artificial Intelligence; Financial Accounting; Management Accounting; Transformation

1. Characteristics of financial accounting and management accounting

1.1 Characteristics of Financial Accounting

Financial accounting mainly involves creditors, investors and other relevant stakeholders. The important task of financial accounting is to provide valuable financial information. The financial information is the currency transactions that appear in the various economic activities of the enterprise, and plays a vital role in the stakeholders. Financial accounting must ensure the objectivity and accuracy of information. Therefore, financial accounting must comply with the correct operating practices. For example, the information provided by the corporate financial accounting is disclosed in the form of financial reports. The preparation of financial reports has strict regulations and cannot be falsified.

1.2 Characteristics of management accounting

From the theoretical point of view, the concept of management accounting has enriched the related research on accounting and management in the academic world. From the perspective of practical functions, management accounting mainly has the following functions: First, pay attention to internal services. Financial accounting focuses on providing financial information for external investors, while management accounting provides important financial information for the internal operation of enterprises by regularly providing financial statements, and provides an important basis for enterprises to improve their operations by using the study of financial information; Second, management accounting methods are more flexible. For example, when using financial statements, management accountants can also collect a variety of data to obtain relevant financial information. As long as it can help the financial management of enterprises, it belongs to the category of management accounting; thirdly, it has certain comprehensive and local characteristics. Management accounting has the characteristics of analyzing the future, controlling the present and planning the future. Management accounting can use various data to carry out quantitative analysis and make scientific and reasonable decisions for enterprises.

2. Problems existing in the transformation from financial accounting to management accounting in the era of artificial intelligence

2.1 Challenges in Mindset

In the context of the era of artificial intelligence, the traditional thinking methods of small and medium-sized enterprises' accounting must also be innovated, and the rapid popularity and promotion of modern information technology has also greatly extended the relevance and timeliness of corporate finance, operations and other information. In the current environment of comprehensively deepening reforms and competitive and active economic markets, the relatively simple statistical indicators in the financial and accounting work of traditional companies can no longer meet the actual needs of the company's business development. More business risks and hidden dangers, only through accounting standards, financial data, accounting reports, etc., pure statistical information can no longer show the company's actual business activities in the market economy, nor can it promote the company's further development and growth.

2.2 The comprehensive strength of financial personnel is not high, and there is a lack of key training systems

Since management accountants are different from traditional accountants, their specific responsibilities are not only bookkeeping and accounting, but their key responsibilities are to put forward scientific and reasonable analysis reports for the company's future business development, and to provide valuable information for various major decisions in the company's long-term development. information and guidance. If the professional quality of existing personnel is improved, both internal and external training will be helpful to a certain extent. However, most companies with internal personnel training plans are more casual in terms of training effects and methods in the training of financial personnel. Due to the lack of consideration for the particularity of the staff and the particularity of the profession, all courses remain on the popularization of knowledge among all staff, and there is no way to carry out in-depth vocational training in order to adapt to the transformation. A small number of training personnel send their focus to companies that specialize in organizing or entrusting foreign specialized teachers to carry out technical training. However, due to the consideration of high and low training funds, most of the training results are not satisfactory.

3. Transformation strategies from financial accounting to management accounting in the era of artificial intelligence

3.1 Establish and improve a management accounting system that is compatible with management accounting

Enterprises can be guided by the requirements of management accounting, improve and perfect on the basis of the original financial management system of the enterprise. The functional distribution between the accounting work and the accounting work of the enterprise supervisor can be integrated with each other while ensuring the relative independence of the enterprise. Management accounting must consider and strengthen the communication between the company and various internal departments from the perspective of the company as a whole, and must also report the interconnected data information within the company between the various department levels within the company, so that management accounting can be summarized. analyze. On the basis of financial accounting, management accounting makes a detailed analysis of the company's operating conditions, the work coordination of various departments, and its internal management, and provides

decision-making basis for the company's operations.

3.2 Pay attention to information security management

In order to better apply artificial intelligence technology, it is necessary to have good hardware equipment, such as perfect database construction, high-quality servers, etc. Whether it is an enterprise or institution, or a state agency, it should increase investment in hardware equipment and establish a corresponding database to promote better office development. In addition, in order to better ensure the security of financial data, it is necessary to pay attention to the management of network information security. The system can be used normally, so that the application of artificial intelligence technology in accounting work has a better software and hardware environment and can work normally.

3.3 Improve the management accounting personnel training and evaluation

mechanism

First, with the wide application of information technology, data analysis ability and computer operation ability will become the basic skills necessary for financial personnel; second, financial management personnel in colleges and universities should play their management functions and strengthen the intelligent construction of financial personnel, large-scale The cultivation of data analysis and other capabilities will comprehensively improve the information literacy of financial personnel, fully integrate talents and technology, and maximize the role of intelligent finance; third, financial personnel must also actively learn, be good at thinking, and grasp the transformation of financial management. Opportunities to make oneself a compound talent with multi-domain knowledge and multi-dimensional thinking, and strive to become an expert talent in the fields of big data information technology, artificial intelligence and financial accounting; Fourth, the management accounting training process is inseparable from effective For the human resources assessment system, the relevant administrative departments shall also be responsible for establishing a special management accounting assessment institution, which shall determine unified management accounting qualifications, core competencies and job quality standards, and vigorously promote management accounting qualifications and job assessment systems to all sectors of society. , allowing the company's financial personnel to actively participate in the management accounting examination and review organized by the assessment agency.

4. Conclusion

The technological dividends brought by the era of artificial intelligence to enterprises are fair. Whether it is large enterprises or small and medium-sized enterprises, if they want to maintain a strong development momentum, they need to comply with the requirements of the times, improve the modernization level of financial management, and complete financial management as soon as possible. The transformation of management accounting uses the advantages of management accounting in the whole process of control to enhance the decision-making ability and risk control ability of enterprises, so as to promote the healthy and stable development of enterprises.

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