

Research on the Current Situation and Strategy of Enterprise Accounting Management Informatization Construction

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Abstract: Enterprise accounting management is very important for enterprise operation, but its informatization construction is slow and ineffective. In order to promote the process of accounting information construction, this paper analyzes the current situation of enterprise accounting management information construction, and studies the solutions to the corresponding problems. After sampling the enterprises and obtaining the basic data related to the accounting information construction, analyze the existing problems of the enterprises. On the issue of information construction, the paper puts forward four strategies: improving the knowledge theory system, strengthening the construction emphasis and investment, strengthening the construction of professional talent team and improving the construction business process, in order to provide a theoretical reference for the subsequent actual implementation of information construction.

Keywords: Enterprise Accounting Management; Information Construction; Current Situation Analysis; Strategy Research

1. Introduction

Information construction has been inseparable from the development of various industries. Enterprise accounting management information can extract analytical data from the daily production and operation of enterprises, providing comprehensive and detailed information for business decisions. At present, enterprises should gradually and comprehensively implement information construction, and accounting management information is an important technical means to enhance the competitiveness of enterprises, improve the working efficiency and production and operation quality of enterprises. The construction and realization of accounting management information needs to be synchronized with enterprise operation. The informatization construction of enterprise accounting management can change the traditional accounting working mode and working method of enterprises, and can promote the speed of enterprise reform laterally. At the same time, in the business activities of the enterprise, the internal financial capital flow and asset investment of the enterprise are constantly changing. Informatization means can analyze data, predict risks, give scientific development and operation suggestions from the data, promote the optimization of enterprise management mode and management structure, and deepen the significance of accounting management at the decision-making level^[2]. However, due to the differences in the speed and situation of enterprise transformation in China, the informatization construction cannot achieve the expected results. Therefore, in order to deepen the vertical development of enterprise information construction and cover all business areas as much as possible, this paper conducts relevant research.

2. Analysis of the current situation of enterprise accounting management informatization construction

Take the year 2020-2021 as the sampling time, randomly investigate and sample the construction of accounting management informatization of micro, small, medium and large enterprises in different industries. Table 1 shows the sampling data of accounting

management informatization for enterprises of different scales in various industries. The full score of each indicator in the table is 5. The score of enterprises is evaluated by experts in the field. In Table 1, item code A refers to the importance attached to accounting management by business entities; Code B refers to the importance attached to the accounting information work of the operating entity; Code C refers to the distribution level of accounting information facilities in the same industry; Code D refers to the level of accounting informatization; Code E refers to the subject's understanding of relevant work; Code F refers to the progress of accounting management informatization construction.

Table 1 Overall situation of enterprise accounting management informatization construction

evaluation item	microenterprise		SMEs		large-scale enterprise	
	mean value	standard deviation	mean value	standard deviation	mean value	standard deviation
A	2.41	1.79	3.58	1.36	3.97	1.31
B	2.20	1.43	2.94	1.25	4.02	1.56
C	1.53	0.82	2.83	1.61	3.36	1.84
D	1.06	0.59	1.79	1.84	3.23	1.02
E	1.14	1.42	1.88	1.26	2.65	1.15
F	1.58	1.01	2.03	1.44	2.70	0.86

With the data in Table 1 as the analysis object, combined with other survey data on the construction of enterprise accounting management informatization, analyze the current situation of enterprise accounting management informatization construction, and explore the main problems in the informatization construction.

2.1 Relatively Lagging Theoretical System of Accounting Management

Knowledge

Compared with the western developing countries, China's accounting management theoretical knowledge system started relatively late, the overall research tends to be superficial, and there is a lack of deepening theoretical system construction. The reasons for this phenomenon can be roughly divided into the following two parts:

2.1.1 Insufficient understanding of the advantages of accounting information

management

After analyzing a large number of enterprises, it can be seen that only a small number of enterprises are willing to carry out the construction of accounting information, and the other part of enterprises do not recognize the help of accounting information construction to enterprises [3]. At the same time, the increase of small and micro enterprises has led to more obvious accounting information management problems [4]. Accounting information management is more dependent on the capital and personnel resources of enterprises, and the accounting information management of micro enterprises lags behind the development of business, leading to such enterprises being unable to obtain the dividend of accounting information management, unable to recognize the role of information management, and thus ignoring the construction of accounting management knowledge theory system.

2.1.2 Incomplete mastery of current accounting business process

Due to the limitation of the company structure, the current accounting business of most enterprises only involves the accounting department, which cannot effectively connect with other departments of the enterprise to achieve resource sharing. And most of the

company's information is only the responsibility of the information department, and the important information of the accounting department cannot be timely distributed to other departments, affecting the timeliness of information. It also makes the whole company unable to fully realize the importance of the theoretical system of accounting management knowledge for the development of the company, resulting in the lagging development of the theoretical knowledge system.

2.2 Inadequate Attention and Investment in Accounting Management

Informatization Construction

According to the analysis of the data in Table 1, the operators of enterprises of different sizes have different understanding of the main aspects of accounting management informatization construction ^[5]. In addition, the scores of large enterprises in all aspects of evaluation are higher than those of other types of enterprises, and from the perspective of the differences between different types of enterprises within the enterprise scale, large enterprises have to some extent carried out the informatization construction of accounting management. Some business operators only use the informatization accounting management as an electronic computing tool that can sort out historical data, It is only helpful for the working efficiency of financial personnel, and can not promote the profit and development of the enterprise. Compared with other aspects of management construction optimization, operators are more inclined to give priority to the construction optimization that can significantly improve enterprise efficiency and obtain construction results in a short period of time. In addition, enterprises do not know enough about the basic process of accounting management informatization construction. Some enterprises simply change the manual data processing form of traditional accounting management into a machine instead of processing data, which simply improves the efficiency of accounting management data processing, and does not really optimize all accounting management processes of enterprises ^[6].

2.3 The Number of Professionals and Technical Gaps

Although some enterprises have carried out training for financial management personnel related to accounting informatization, there are still many problems such as inadequate training, abstract training content, superficial training content inconsistent with the actual situation of enterprise development, and low personnel participation rate, resulting in poor training results ^[7]. In addition, the training work is not systematic, which leads to the financial personnel's insufficient understanding of the importance of their work and unskilled operation skills, affecting the process of information construction. Due to the technical gap in the information construction, and the fact that other business departments and management departments within the enterprise have not fully participated in the construction of accounting information, they still use the traditional form of business data reports, resulting in a rapid increase in the workload of accounting management, heavy pressure on accounting and financial personnel, which slows down the work efficiency, but also easily lead to errors in accounting management. In addition, the software and hardware equipment required for the construction of modern enterprise accounting informatization require the operators to have professional knowledge, but the technical ability of the original financial personnel of the enterprise is poor, and the information technology software cannot be effectively used to analyze the relevant data.

2.4 Defects in the Business Process of Informatization Construction

For some enterprises, especially large enterprises, due to the complex composition of the enterprise structure, the original financial management process of the enterprise is cumbersome, which leads to the more cumbersome business process after the construction of accounting management informatization based on the original business process, which can not help the enterprise business development, and also slows down the development of related enterprise business. Although some enterprises use computerized software for accounting management, the computerized software simply summarizes various financial information and reports it to relevant departments. The accounting work is independent of other business departments of the enterprise on the whole, and its information acquisition and release cannot be completed in time, which makes the enterprise's business, management decisions, development plans and accounting management isolated ^[8]. Accounting management simply converts manual operation and paper data

into electronic processing, which does not fundamentally improve the accounting management process. In the construction of management informatization, information association has not been formed between various enterprise sub businesses, resulting in accounting data lagging behind other business data, and the information analysis results are inconsistent with the actual business development, which interferes with the quality of informatization construction. The process defects in the accounting management business cause that the information cannot be effectively integrated. The sub businesses of accounting management are independent and decentralized. The accountants need to deal with multiple sub businesses at the same time, which is prone to the island phenomenon. Process defects also lead to the neglect of key information, which is prone to financial security risks.

To sum up, we can find that there are corresponding problems in the construction of the theoretical system of accounting management knowledge in China, and there is still much room for development.

3. Countermeasures for accounting informatization construction

3.1 Improve the Theoretical System of Accounting Management Knowledge

Under the background of information construction of enterprise information, the main object of enterprise business control is people. Therefore, the decision-making level, management level and financial accounting personnel of enterprises need to have certain accounting management knowledge theory. Change the cognition and related concepts of all personnel in the enterprise about the information construction, deepen the deep understanding of the enterprise managers on the accounting information management, and change the management ideas to promote the implementation of the accounting information construction. By carrying out professional training on the theoretical content of accounting informatization construction, we encourage professional talents of all enterprises to combine the theoretical content with the practical situation from the true situation of the enterprise and the industry they belong to, and convert the foreign related theories into local ones, so as to improve the practical operability of the knowledge and theory related to accounting informatization^[9]. At the same time, improve the accounting and financial system of the enterprise, and enhance the communication between each business department and the accounting department. The financial accountants will teach other business personnel in the enterprise the operational knowledge of the accounting information system, and change the original financial report audit mode of other departments. From a scientific point of view, the enterprise personnel's ability to analyze accounting information knowledge will be improved. With the help of information integration knowledge, other management theoretical knowledge will be integrated to build a professional construction system, and the knowledge system will be used as a technical guide for subsequent accounting information construction.

3.2 Strengthen the Degree of Attention and Investment in Construction

To strengthen the importance and investment in the construction of accounting management informatization, first of all, it is necessary to change the overall management concept of business operators and managers, and guide the development of accounting management informatization from the decision-making level. Enterprises should really realize the information accounting management. For the specific role of enterprises in operating for development and profit, the overall development resources of enterprises should be allocated reasonably, and the resource investment in the construction of accounting information management should be increased. At present, although some enterprises have implemented the accounting computerization business, they only use it as a data processing tool, and do not conduct in-depth mining and analysis of data, which requires enterprises to increase multi-dimensional resource input. Therefore, functional departments of the government are required to introduce certain preferential policies, under the stimulation and help of external resources, and use relevant administrative means to assist and guide enterprises to increase their investment in the construction of enterprise accounting management informatization, so as to narrow the gap between the informatization level and other enterprises as much as possible. In addition, we also need to use cloud computing, Internet plus and other technical means to fully mobilize relevant resources, and use the advantages and rich resources of cloud computing and other technologies to promote the informatization of accounting management.

3.3 Strengthen the Construction of Professional Talent Team

Simply relying on the internal technical training of the enterprise can not meet the professional requirements of talent team construction. Therefore, we should strengthen efforts in recruitment, talent introduction and training, and regularly organize backbone personnel to go out for training; For basic project staff, training on the use of various business software should be carried out. At the same time, key personnel should be required to take the responsibility of training other staff skills and comprehensively improve the technical level of the accounting management team^[10]. It is also necessary to add a mechanism for financial management personnel to stay in other business departments to experience mobility, so that accounting management personnel can have a certain understanding of the company's other businesses, and enhance the compound knowledge ability of the accounting informatization talent team.

3.4 Improve the Construction Business Process

To improve the business process of enterprise accounting management, it is necessary to sort out the overall business system related to accounting and management of the company, so as to optimize the accounting information construction process under professional guidance. In the process of original accounting management, various sub business modules are merged by using professional accounting management information software to reduce the data confusion and cumbersome business development process caused by accounting business data consolidation, declaration and intersection under the traditional working mode. Use the business accounting declaration process to aggregate relevant business departments into an overall accounting management system, form a virtuous circle of data integration and processing, improve the data structure in the accounting system, and achieve the overall reconstruction of the accounting management process.

4. Conclusion

This paper studies and analyzes the current situation of enterprise accounting management information construction, and puts forward the corresponding solutions to the analysis content. This study is expected to provide some help for strengthening accounting management, improving enterprise accounting management information system, transforming enterprise financial management mode, and improving enterprise economic efficiency. However, in the actual daily operation, management and financial work of the enterprise, the above strategies cannot be blindly copied, and specific details need to be adjusted in combination with the enterprise's own development, resource situation and industry direction.

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