

Analysis On the Transformation from Financial Accounting to Management Accounting Under the Background Of "Internet Plus"

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Abstract: The transformation from financial accounting to management accounting under the background of Internet big data is inevitable in the development of the information age. Financial accounting management based on data information needs to be in accordance with the management standards of enterprise financial planning, the processing of big data relies on the rapid development of computer technology, the processing and analysis of data information, and the process management standards for computer data applications. In a limited time, gradually improve the rapid processing level of data information, gradually improve the rapid management standards of data information for finance, obtain as much accounting information content as possible, and clarify the existing information planning standards, so as to bring benefits to enterprises. More economic benefits. Based on the actual data and information development standards, this paper judges the maximum economic benefit standard that the enterprise can actually exert, defines the way and method of financial accounting management transformation, and determines the demand direction of economic development.

1. Introduction

At present, with the popularization and application of computer network technology and Internet technology, it also provides an opportunity to optimize the financial management within the whole enterprise. Integrating cloud computing technology into enterprise accounting also provides convenient conditions for obtaining and analyzing financial information data [1]. The financial department is an important department in the development of enterprises. Especially in the new era, the application of big data technology in the financial management department of enterprises has accelerated the transformation from financial accounting to management accounting. Management accounting plays an important role in the process of modern enterprise development, participates in all aspects of enterprise development and plays an important role in modern enterprise development, decision-making and fund management [2].

In the era of "internet plus", the financial management of enterprises is reformed with the help of network technology according to the needs of social development. The popularization and application of financial software is a challenge to traditional financial accounting. It is necessary to change its working functions and make use of modern network technology for new financial management, which plays an important role in improving the working efficiency of enterprises, saving costs and promoting the sustainable development of enterprises [3]. Under the background of big data, the principle of enterprise accounting management is to speak with data, and transform from traditional management mode to scientific decision-making mode of management. This process data plays a key role. Big data can not only improve the efficiency of enterprises, but also change the way of enterprise value realization and value creation [4]. However, the enterprise management level can not only achieve the expected effect by changing external factors. In the fierce market competition environment, the perspective of decision-making should also change from facing the past to facing the future, which is more important for future prediction.

2. The inevitability and challenges of the transformation from financial accounting to management accounting under the background of big data

2.1 The inevitability of transformation from corporate financial accounting to management accounting under the background of big data

(1) The development needs of enterprises. In the daily work of the enterprise, the traditional financial accounting management mode mainly makes statements for the expenditure, income and other items generated in each link of the enterprise's production and work, so that the enterprise managers can view the operation and profit and loss of the enterprise [5]. The full-time financial accountant of the enterprise is responsible for checking and calibrating the information provided by all departments of the enterprise. Management accounting is essentially different from financial accounting. While in charge of enterprise financial management, it also has the right to participate in the formulation and discussion of enterprise policies, and is responsible for the organic adjustment of the formulated policies according to the actual situation of enterprise operation, so as to provide advice for the enterprise to achieve the goal of minimizing cost and maximizing economic benefit.

(2) The organic combination of information technology and enterprise operation. Under the macro background of the rapid development of information technology, all walks of life have gradually strengthened the effective integration of their own management and information technology, and achieved remarkable results, which need not be questioned. The application of information technology in enterprises also runs through the work contents of all departments and links [6]. As the soul of the enterprise, the financial department should constantly strengthen its own information ability and gradually carry out daily work with information technology as the main carrier [7]. This situation also puts forward more stringent requirements for the financial managers of many enterprises in China. They should learn to skillfully apply information technology to efficiently process the daily data and information of enterprises. Compared with the traditional financial accounting means, this working mode of information technology fundamentally promotes the overall improvement of the efficiency and quality of enterprise financial work, and makes the current financial management highly efficient, accurate Advantages of convenience [8]. At the same time, the traditional enterprise financial work often focuses on the accountants, which also increases their work pressure to a certain extent. Financial accounting is often busy with the accounting of enterprise data and is also responsible for proofreading all information. The work efficiency cannot be improved, but repeated mistakes. Over time, the financial accounting of the enterprise is forced to slow down under the pressure of work, and even the idea of resignation.

(3) the promotion of talents. It is a gathering place for talents in colleges and universities. College education is closely related to the development of competitive market, and in the current era of management accounting, in order to cultivate more management talents for society and enterprises, colleges and universities have stepped up their own education innovation [9]. The same is true of the management accounting industry. In order to cultivate more excellent and qualified management accountants, colleges and universities constantly increase their own investment. Nowadays, there is more and more demand for management accounting in society, and the management accounting industry presents a scarce development trend. The reason for this is that the working mode of enterprise management accounting is not mature at present, and even some enterprises are not fully aware of financial management accounting, which leads to loopholes in their financial management mode, so the market of management accounting exceeds supply. The knowledge system of strategic accounting is shown in Figure 1.

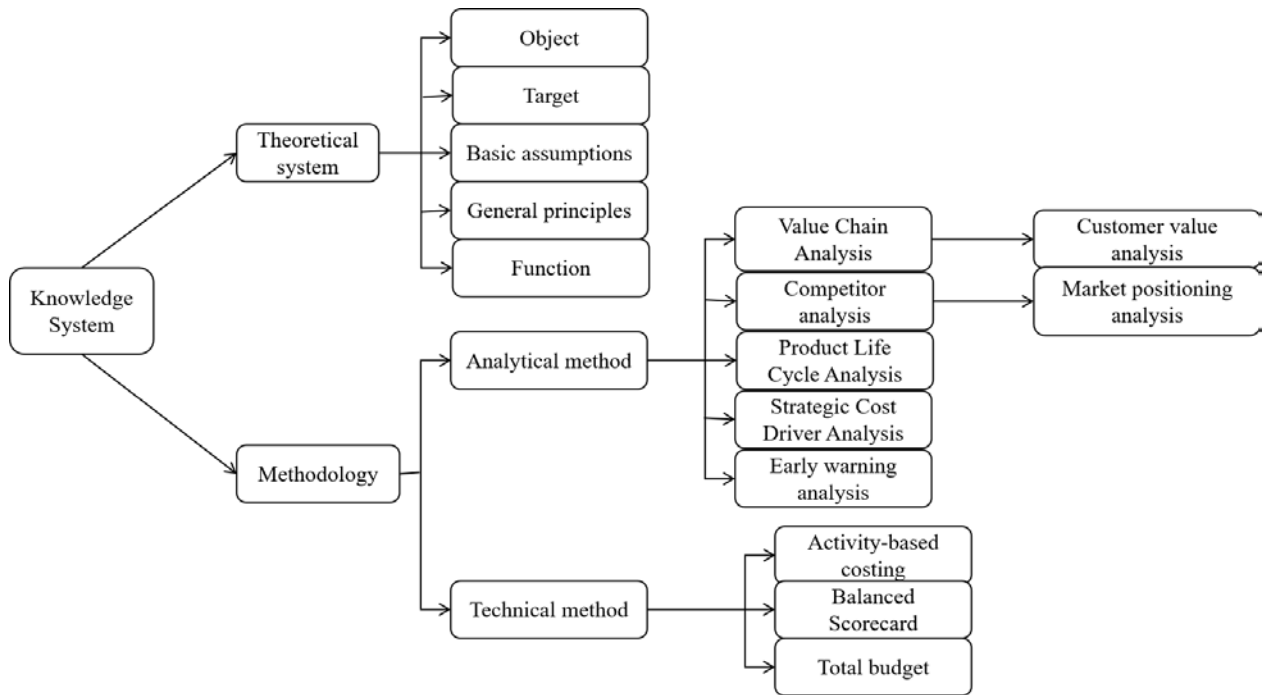


Figure 1 Strategic management accounting knowledge system

2.2 Challenges faced by the transformation from financial accounting to management accounting under the background of big data

(1) The concept of accounting management is relatively backward. In the past accounting management mode, the relevant personnel would not look at every problem from the perspective of the whole enterprise development or management, often confined to a relatively single accounting mode, and it was difficult to deeply understand the responsibilities and economic significance behind the financial accounting work, and it was also difficult to create corresponding value for enterprise development and internal financial control. Under the guidance of traditional financial accounting management concepts and modes, it is difficult for many accounting staff to position themselves as financial managers of enterprises, and they will not devote more energy to the whole financial control work. At the same time, in the process of analyzing financial information and calculation results under the background of big data, they lack the management consciousness of considering the overall situation, and it is difficult to get the optimal financial capital accounting results.

(2) the level of professional technology. In recent years, in the fierce market competition of enterprises, it is necessary to understand and control the internal operation and development of enterprises. However, traditional enterprise financial accountants lack the corresponding analysis and decision-making ability, and it is difficult to centralize financial data in their specific operations. At the same time, they also lack the basic ability to convert information data into decision-making information, and their knowledge reserve is too single. In addition, some financial accounting staff lack of electronic information technology and related professional knowledge, and lack of ability in information data analysis and performance evaluation. However, the lack of the above analysis and prediction ability will also directly affect the internal staff's understanding of the specific business situation of the enterprise. At the same time, accountants still lack the corresponding professional skills, so they can't meet the new requirements for financial management put forward by Chinese enterprises, which is an obstacle for enterprises to achieve stable development under the background of big data development.

(3) The informatization level is low. Applying information technology to related work of management accounting can effectively improve the level and efficiency of enterprise management. At present, China's construction industry is mainly based on the project management mode, supplemented by extensive management of materials, equipment and personnel, which not only greatly

hinders the promotion of management informatization, but also makes the risk prevention and control absent. In addition, the comprehensive integration ability of accounting information is insufficient, and the efficiency of information collection, processing and processing is also very low, which leads to that the relevant decisions of enterprises cannot change with the change of business model.

(4) The accounting function is limited. In the construction of enterprise financial management work system, it is inseparable from the function of accounting management. At present, the financial management system of some construction enterprises in our country is backward, and the accounting management will also cause unfavorable phenomena such as lack of positions in the specific work, which makes it difficult to implement and carry out accounting management. Absence also makes management accounting unable to play its own functions and functions, which directly affects the effectiveness of management accounting in the process of enterprise financial management.

3. Transformation path from financial accounting to management accounting

3.1 Methods of transformation from financial accounting to management accounting

(1) clearly distinguish between financial accounting and management accounting. In order to promote the successful transformation from financial accounting to management accounting, we must clearly distinguish the similarities and differences between them. There are many similarities between the work contents of financial accounting and management accounting. Many enterprise managers transfer the work of financial accounting to that of management accounting, but in the process of transformation, if the functions of management accounting are excessively expanded, the significance of transformation will be greatly reduced. It is very important to do a good job in cost management, performance management and budget management of enterprises. If we pay too much attention to these management tasks, the internal financial management of enterprises will be affected. There is an interdependent relationship between financial accounting and management accounting. Financial accounting should actively provide data and information for management accounting and become the source of financial information, thus assisting management accounting. The transformation of management accounting requires financial accounting to recognize the work content and work requirements of management accounting, and change the focus of personal financial management to meet the development needs of enterprises.

(2) Strengthen the training of management accounting talents. To promote the transformation from financial accounting to management accounting, enterprises should pay attention to the cultivation of accounting talents. By improving the working quality and moral cultivation level of accountants, we can meet the needs of enterprise modernization. According to the current accounting talents in Chinese enterprises, many large enterprises are in great need of professional management accounting talents. Only professional management accounting can meet the needs of enterprise operation and development. To strengthen the training of management accounting talents, we need to start from many aspects. First of all, we should actively reform the higher education model. Colleges and universities should attach importance to the combination of accounting theory and accounting practice, so that every accounting major student can have social practice ability and improve students' knowledge application ability. Secondly, enterprises should optimize the title examination. China should start with the specific needs of enterprise development, and constantly improve the examination contents and forms of management accountants, instead of simply learning from foreign experience. Finally, within the enterprise, every financial accountant should be encouraged to study hard management knowledge, transform to management accounting, and use personal treatment reform to promote financial accounting to find the driving force for transformation.

(3) Clarify the goal of financial accounting transformation. In actual work, the work content of financial accountants is very cumbersome and the accounting system is complex. To promote the transformation of financial accounting to management accounting, the main purpose is to promote sharing. The traditional accounting work mode not only wastes manpower and material resources, but also fails to improve work efficiency. Only by increasing the transformation of the financial

department, enriching the functions of the accounting department, and moving from accounting work to decision-making work, can financial managers play a role. In the process of transition from financial accounting to management accounting, accountants can have a clearer understanding of their own functions and release their pressure. Promote information sharing and promote the intersection of work processes, which will help optimize the work system of each department. In the process of transformation, break the clear boundaries of the work of accountants, encourage accountants to learn more about the work content and functions of other departments, combine accounting data with business content, make suggestions for the work of the department, and provide direction for the development of the enterprise.

(4) Strengthen the comprehensive functions of corporate financial accounting. Most corporate financial personnel limit their functions to the accounting of data, and do not have a clear understanding and cognition of financial functions, which also hinders the transformation of corporate financial accounting to management accounting. As the basic staff of an enterprise, financial personnel are of great significance to the development of the enterprise. Under the background of big data, financial personnel can not only calculate the data to help the daily operation of the enterprise, but also analyze the problems in the operation of the enterprise according to the data, and help the enterprise managers to make the next decision and analysis. For example, the financial staff can clearly analyze the high work efficiency of the workshop by checking the salary table, and help the enterprise manager to formulate the policy of employee intense and employee elimination. Therefore, as an enterprise wants to speed up the transformation from financial accounting to management accounting, it is necessary for financial personnel to realize the breadth of their own functions, enhance the comprehensive ability of enterprise financial accounting, and allow financial personnel to continuously improve their own functions in the process of work. Awareness and understanding of the scope to accelerate the transformation of corporate financial accounting. The financial structure of the enterprise financial expansion stage is shown in Figure 2.

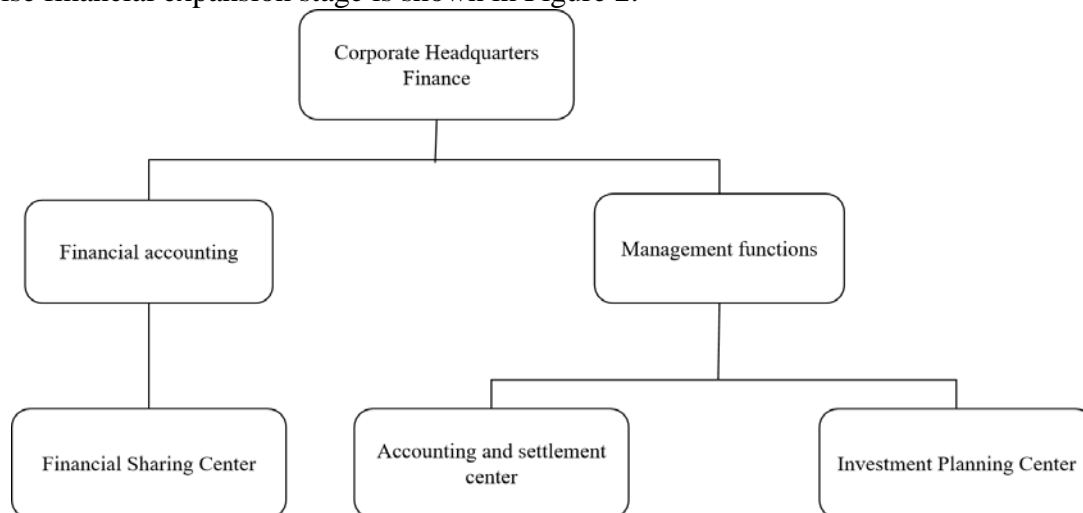


Figure 2 Financial structure diagram of enterprise financial expansion stage

3.2 The role and value of financial accounting to management accounting

(1) adapt to the needs of enterprise development. The following aspects: collect statements and sort out data, and the work reflects the data handled by the enterprise's financial department in the past period of time, as well as the internal operation cost and economic data of the enterprise, so as to summarize the data more objectively. However, management accounting takes the information provided by financial accounting as the premise to conduct more in-depth management and summary of all information. Its essence is to conduct more in-depth processing of traditional financial statements. In contrast, financial accounting pays more attention to the accuracy of data in the process of work, and even the accuracy of data calculation and summary should be guaranteed. However, the focus of management accounting lies in the policies formulated within the enterprise. Only in this way

can we use management means to control the operation cost of the enterprise. Compared with the traditional accounting work mode, management accounting pays more attention to the details and process of operation, because this is not only the goal and direction of its work, but also the management method to provide managers to maximize the economic interests of enterprises on the basis of data generation and prediction [4]. In fact, this is a business philosophy that pays more attention to the future, while financial accounting is the opposite. The effectiveness of management accounting can provide support for enterprise management and policy formulation, and realize the improvement of enterprise benefits to a greater extent. Most importantly, the activity-based costing method contained in management accounting also helps managers accurately calculate and check costs, so as to control the operating costs of the enterprise, make the management more intuitive to understand the operating expenses of the enterprise, and cancel some activities that are not conducive to the increase of costs, so as to realize the profit of the enterprise.

(2) In order to better meet the development needs of big data. With the rapid development of big data, the content and types of financial data information have also changed. In the financial management of enterprises, it is necessary to generate a large number of data, process and correlate them, so as to provide effective information support for the operation and development of enterprises, so as to improve the economic benefits of enterprises. However, the previous financial accounting method, whose job function is to simply analyze and sort out the internal capital flow data of the enterprise, cannot measure these data information more deeply, which reflects certain limitations in processing ability. The difference of management accounting is that it can more comprehensively process and manage information data, based on the calculation and management of big data and the information contained in it from an overall perspective. On this basis, it can also ensure the integrity of financial management on the basis of ensuring the scientificity of enterprise development planning.

(3) Meet the requirements of information technology development. In the process of realizing the operation and management of enterprises, the application scope of computer technology is gradually expanding. Using computer software to deal with financial management-related work can comprehensively improve the efficiency of financial processing, and improve the level of data and information processing within enterprises, greatly avoiding some possible problems in financial work and guaranteeing the quality of financial work [5]. Under this background, financial accounting also faces many requirements. In addition to basic accounting work, financial accounting should also learn to operate computer software technology, comprehensively analyze financial data, and contribute reasonable and effective suggestions to business development through management ideas, so as to accelerate the transformation from financial accounting to management accounting. It should be noted that the change of this job function is influenced by the development of computer technology, so it is a development trend close to natural changes.

4. Conclusions

In short, under the background of the current development of Internet big data, the transformation from financial accounting to management accounting is also a future trend, and it is also one of the most important work contents of enterprises. In this process, there may also be problems such as backward management concepts and poor overall quality of accounting staff. It is necessary to recognize the importance of accounting to management accounting, such as the overall development needs of enterprises and the mutual adaptation of financial accounting and big data information processing, And the development trend of information technology. This requires changing the management concept, introducing professional and technical talents, paying attention to the comprehensive level of accounting personnel, and establishing and improving the financial sharing model to solve the existing problems and effectively promote the future development needs of Chinese enterprises.

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