

Research on Intelligent Management Accounting Enabling High Quality Development of Enterprises in the Context of Digital Economy

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Abstract: With the continuous evolution of Internet technology and big data, the openness and ease of access to information has been significantly improved, which has profoundly changed the traditional mode of economic activity and led the economy towards a new era of digital transformation. This background has prompted the transformation of the field of management accounting to informationization and intelligence as a key direction for its development. Based on this, this study firstly analyzes the core contribution of intelligent management accounting to the realization of high-quality development of enterprises, and by focusing on the existing practice of management accounting in enterprises and combining with the multiple needs of enterprises in pursuit of high-quality development, it aims to reveal the challenges and problems encountered in the process of promoting high-quality development of enterprises by intelligent management accounting. In particular, the study focuses on exploring how to innovate and optimize the current management accounting operating system and processes, with the aim of constructing an intelligent management accounting system that can provide management with strong support for predicting future trends and formulating business strategies.

1. Introduction

The report of the 20th Party Congress clearly states that high-quality development is the primary task of building a modern socialist country in an all-round way.[1] This important statement profoundly reflects the necessity for China to focus on the quality of development in the process of development. With the continuous progress of intelligent technology, human society is moving into a new stage of development. As the main body of economic activities, enterprises must upgrade their development model to cope with the increasingly fierce market competition. As a key area in enterprise management, the management level of financial accounting directly affects the operational efficiency and profitability of enterprises. The traditional management accounting model leads to problems such as poor information transfer and unreasonable resource allocation.[2] Therefore, promoting the transformation of management accounting to intelligence is a key way to

improve the profitability of enterprises. In this paper, we will discuss the strategy of how management accounting intelligence empowers the high-quality development of enterprises.^[3]

2. The Importance of Management Accounting Intelligence to Enable High Quality Development of Enterprises

2.1. Promoting healthy business development

As an important enterprise management tool, management accounting is gradually becoming a high demand for enterprises in society in terms of its degree of intelligence. In order to adapt to the development of the new era, many enterprises have begun to actively integrate the latest technology and advanced methods. Among them, financial management is the most important of all management work of the enterprise. Therefore, the realization of management accounting intelligence is imperative.^[4] On the one hand, management accounting intelligence can bring economic benefits to enterprises. For example, financial personnel can use artificial intelligence technology to carry out predictive analysis according to the current market environment and policy conditions, helping enterprises to comprehensively manage the use of funds from a macro perspective, so as to develop reasonable investment plans and programs. On the other hand, management accounting intelligence can provide reliable financial data. Through the use of advanced information technology, enterprises can obtain more accurate and timely financial data, effectively enhancing the competitiveness of enterprises.

2.2. Ensure the accuracy of business decisions

In today's era, business management faces many challenges. In order to cope with these problems, many enterprises have begun to adopt intelligent management accounting techniques to optimize the decision-making process. By applying intelligent technology to management accounting, enterprises can integrate and analyze massive amounts of data in the areas of finance, production, and market in real time to provide more accurate data support. Based on this powerful data analysis capability, enterprises can better understand market trends, customer needs and the risk effect of decision-making solutions, and then make more accurate decisions.^[5] In addition, the intelligent management accounting system has a very high forecasting ability. By predicting future market trends and business conditions, companies can adjust their strategies in a timely manner to effectively reduce business risks. This forward-looking thinking not only improves work efficiency, but also ensures the rationality of the economic program. In conclusion, management accounting intelligence plays an irreplaceable role in enhancing the accuracy of enterprise decision-making. It helps enterprises accurately grasp market trends and realize reasonable business decisions. And the intelligent management accounting system will bring more opportunities for enterprises.

2.3. Improvement of the economic efficiency of enterprises Improvement of the economic efficiency of enterprises

With the increasing complexity of the business environment, fierce market competition has made enterprises face the challenge of limited development space. Against this background, the new era has put forward new requirements for enterprises: not only to improve the efficiency of the use of funds and effectively reduce costs, but also to maximize the profitability of the target. Management accounting, as an important part of financial management, and its intelligence has become the key to promote the sustainable development of enterprises. The advancement of management accounting intelligence helps enterprises analyze and understand financial data more accurately,

thus providing strong data support for investment decisions and capital management. By adopting advanced technological means, such as big data technology and cloud computing, it can enable enterprises to carry out investment and financing activities more rationally, thus creating more economic profit opportunities. In addition, intelligent management accounting can help enterprises optimize resource allocation, reduce operating costs, improve profit margins.

3. Problems Facing Management Accounting Intelligence Enabling High Quality Development of Enterprises

3.1. Poor timeliness of data organized by traditional management accounting

In organizing data, companies rely heavily on internal computerized accounting systems to integrate financial and operational data. At the same time, data can also be collected through sales reports. These two ways have their own advantages and disadvantages, and the choice of specific methods needs to be decided according to the actual situation. Accounting computerization is an important tool for internal management of enterprises, which can effectively integrate accounting information, improve work efficiency and data processing ability, and can meet the requirements of management accounting system for real-time and accurate information. However, computerized accounting has some problems in data collection, such as the inability to fully grasp the real situation of enterprise production and operation.^[6] Although sales reports can provide first-hand information on the sales performance of an enterprise, they are often produced and fed back only after the completion of the sales cycle due to their poor timeliness. As a result, many enterprises' management accounting data collection is in the post-event state. This lagging treatment is obviously not in line with the needs of enterprises to achieve high-quality development.

3.2. Management accounting mechanisms are not yet well developed

The promotion of management accounting intelligence lacks the corresponding standardized mechanism, which constitutes an obstacle to the future development of management accounting. First of all, most of the enterprises still follow the traditional financial management mode, and do not fully consider the staffing problems required by management accounting. This situation directly affects the development process of management accounting intelligence. Secondly, the design of some intelligent systems is not yet perfect, unable to meet the needs of intelligent development, and lacks the characteristics of the times. These systems are often insufficient in operability and feasibility, and are not in line with the actual operation of the management accounting system, making it difficult for them to play their proper roles. These factors together limit the improvement of the overall efficiency of enterprises.

3.3. The overall quality of finance staff is not enough to meet the needs of intelligence

In the current economic environment, many enterprises are facing a financial challenge that cannot be ignored: the speed of updating the knowledge and skills of financial personnel has failed to keep pace with the development of management accounting intelligence. This state of affairs has led to a worrying situation: despite their mastery of some basic financial theories and knowledge, they appear to be overwhelmed in the use of accounting software, system operations, and so on. These personnel often lack the in-depth understanding and proficiency in applying intelligent tools to effectively handle the increasingly complex tasks of data analysis and report preparation. This lack of skills not only limits the efficiency of corporate financial management, but can also be a potential source of information security risks.

4. Strategies for Management Accounting Intelligence to Enable High Quality Development of Enterprises

4.1. Improvement of accounting information management system

Optimizing the information system platform can realize data implementation sharing and rapid transmission of business processes. At present, the financial accounting activities and daily operation management of enterprises often lag behind the pace of economic activities, which leads to information asymmetry between financial accounting and economic activities^[7]. Based on this, it is recommended to design a more optimized information system platform. See Fig.1.

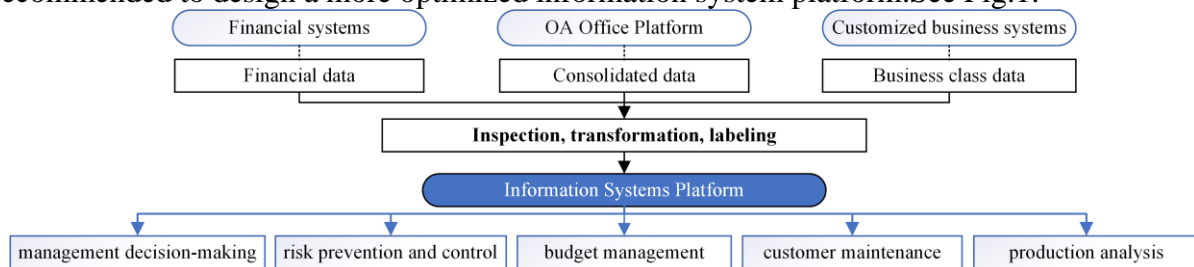


Figure 1: Schematic diagram of the optimized information system platform

After optimizing the information system platform, the platform will be aligned with national accounting standards and information disclosure requirements. It will incorporate various logical processes and utilize automatic data collection and processing to streamline the curing process. This will effectively reduce potential biases in information conveyance across different departments within the enterprise, ensuring consistency in business and financial data processing. At the same time, it will address issues such as manual report filling errors, duplication, and other inaccuracies, ultimately improving the accuracy of business and financial information. As a result, statement information and collected data will be widely consistent and highly comparable, enhancing their reliability. This initiative truly embodies the unification of standards from data source to accounting information display.^[8] In addition, the preparation of budget and final accounts under the information system platform will be different from the traditional way of filling in the "table by table", but the accounting system of the information system platform extracts the data, and after cleaning, mapping, arithmetic operations, etc., it will eventually generate the report automatically with "one key to get the number". The final "one key to take the number" automatically generate reports. This process will further catalyze the in-depth implementation of management accounting intelligence, injecting a strong impetus to the high-quality development trajectory of enterprises.

4.2. Establishment of a sound enterprise internal control system

In order to ensure the successful implementation of management accounting intelligence in enterprises, we must establish a perfect supporting mechanism. Specifically, enterprises should strengthen internal control, improve internal audit, and strictly implement the accounting management system. First, enterprises should optimize the existing management accounting system and content, and establish a new management accounting model that meets the needs of intelligence. Second, in the implementation and supervision, enterprises need to update the existing management regulations to ensure their compatibility with modern information technology. Third, enterprises should formulate specific and implementable response plans to meet to the challenges brought about by management accounting intelligence occasion and integrate them into daily economic business activities, so as to ensure the efficient operation of various economic business activities.

4.3. Facilitating the transformation of finance staff

First of all, it is necessary to change the working consciousness of financial personnel. From bookkeeping, reimbursement to auditing and other daily work, should be shifted to provide more professional support for the business services, not just carry out orders. The ability to analyze data and data interpretation also needs to be further improved. Second, finance staff should take the initiative to learn information technology. Currently, many financial software have integrated artificial intelligence systems that can automate some basic bookkeeping tasks. However, the maintenance of financial information systems, the construction of financial robots and the collection of big data require a lot of human input. Therefore, financial personnel should not only improve their own work level, but also participate in the development and maintenance of artificial intelligence systems, and become composite talents in the true sense of the word. Finally, finance personnel should also improve their communication skills. At the same time, finance personnel also need to identify potential problems and propose solutions^[9].

5. Conclusions

Management accounting intelligence is a cutting-edge research field, and its role in enterprise operation and management is increasingly significant. Intelligence can not only significantly improve the management efficiency of enterprises, but also effectively support enterprises to realize high-quality development. Therefore, enterprises should continuously improve and optimize their work processes to give full play to the potential of management accounting in this process. The article argues that management accounting intelligence has become a key driving force in the transformation and upgrading of enterprise financial management. In view of this, it is recommended that enterprises fully recognize the advantages of management accounting intelligence and further optimize the system structure of management accounting intelligence, so as to provide a solid foundation for the sustainable and stable development of enterprises.

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