

Study on the Transformation of Financial Accounting of Small and Medium-Sized Enterprises to Management Accounting in the Age of Artificial Intelligence

Yan Zhuang

Jiangxi Open University, Nanchang, Jiangxi, 330046, China

Keywords: Artificial intelligence, Smes, Financial accounting, Management shutdown, Transformation

Abstract: With the maturity of Internet technology and big data technology, artificial intelligence technology has emerged in society at present, and it is gradually applied in people's daily lives. With the gradual maturity of artificial intelligence technology, China has officially entered the era of artificial intelligence. The era of artificial intelligence has brought great influence to all aspects of our society. This article discusses how the accounting work of small and medium-sized enterprises should be arranged for the reference of managers of small and medium-sized enterprises in the era of artificial intelligence.

1. Introduction

Applying artificial intelligence technology to small and medium-sized enterprises can improve the efficiency of the enterprise and increase the market competitiveness of the enterprise. However, before applying artificial intelligence technology, enterprise managers must understand the current status of the enterprise. Taking financial issues as an example, in the era of artificial intelligence, enterprise managers should understand the current status of financial management and formulate transformation plans based on the current situation to promote enterprise development.

2. Definition of Financial Accounting and Management Accounting

2.1 Definition of Financial Accounting

Financial accounting refers to the company's financial personnel to account for the company's existing fund flow status, and at the same time supervise the specific movements of each fund. The goal of the work is to provide investors, creditors or relevant government departments and other persons or departments with economic ties with the enterprise to provide the economic situation of the enterprise, which belongs to the basic work of the modern enterprise in the development process. After scientific and reasonable calculation, it provides data support for enterprise managers and helps enterprise managers formulate development plans to ensure that the enterprise can develop healthily.

2.2 Definition of Management Accounting

Management accounting, also known as internal report accounting, refers to practitioners analyzing the direction of capital flow based on the company's existing or future funds, and analyzing the future direction of the market, to help managers formulate development plans and promote enterprise development [1]. Its main features are as follows:

- (1) Management accounting practitioners are the "information database" of enterprise managers, and belong to a kind of modern accounting.
- (2) When the management accounting practitioners sort out the work report, the work report content should reflect the overall operation status of the enterprise, and make a specific analysis of the operation status of each department.
- (3) The main role of management accounting practitioners is to predict the development path of

enterprises and provide decision-making basis for enterprise managers.

3. The Difference between Financial Accounting and Management Accounting

In an enterprise's financial accounting, the contents of financial accounting work and management accounting work are very different, the specific differences are as follows:

(1) Different service objects-This is the most essential difference between the two. The data collated by financial accounting staff is to provide data for enterprise partners, and the data collated by management accounting staff is to provide data for enterprise managers.

(2) Different working standards in the course of work, financial and accounting staff should calculate data results in accordance with regulations when providing data, while management accounting staff are not subject to regulations.

(3) Different types of information-Most of the information presented by financial and accounting staff is data information that has been completed or is being completed, while the information presented by management and accounting staff is mostly forecast information.

(4) The work content is different-the work content of the financial accounting staff is to provide data support for the enterprise management personnel according to the data calculation results, and the work content of the management accounting staff is to analyze the market trend for the enterprise management personnel and predict the market development direction.

(5) The reporting cycle is different-when financial accounting staff provide data reports to enterprise managers, they mostly use the year and quarter cycles, while management accounting staff provide data reports for enterprise managers without time restrictions.

Artificial intelligence technology, also known as AI technology, is one of the branches of computer science, mainly to simulate and extend human intelligence theory. The purpose of studying artificial intelligence technology is to develop intelligent machines that can make a response similar to humans. The main research contents include robots, language recognition, and image recognition. With the continuous development of artificial intelligence technology, its application in people's daily life is becoming more and more extensive, including economic and political, mechanical control, etc. In the future, artificial intelligence will be applied in all aspects of daily life, perhaps artificial intelligence can also Think like humans [2].

4. Current Problems in Corporate Accounting

4.1 Lack of Financial Data When Formulating Management Plans

At present, the daily work of corporate finance staff is still accounting daily finance, but this work is not helpful for corporate managers to carry out management work, and it will also consume a lot of time. Because the enterprise accounting staff spends a lot of time in the financial accounting work, the enterprise accounting staff has no way to work in accordance with the management plan formulated by the management staff. In the era of artificial intelligence, you can use machines instead of manual to perform daily financial calculations, and the calculation results are more accurate, so that enterprise accounting staff can reasonably arrange their work tasks and cooperate with enterprise management personnel to carry out management work [3].

4.2 Industry and Financial Integration Work is Not in Place

When enterprise managers carry out their work, they cannot do without the cooperation between the various departments. However, at present, managers of small and medium-sized enterprises often have poor communication between the financial department and the business department when they carry out their work. The speed is different. When the business department is collating data, each department lacks communication, usually according to the data collected by the staff of the department to organize the work, resulting in a lack of overall data. Among them, the difference in financial data is the most obvious. If enterprise managers make data based on the data provided by the financial department and business department when formulating the enterprise development plan, then these data can only be used as reference data for the company managers. Therefore, in the

context of artificial intelligence, corporate finance staff should adjust their work direction and strengthen the contact with business departments.

4.3 Insufficient Depth of Financial Work

At present, the daily work of enterprise financial staff is to calculate daily data and provide financial data for enterprise managers. Although it can help enterprise managers to clarify the current financial status of enterprises and provide data support for enterprise managers to develop development plans, they cannot predict the market. Prospects for development, and due to the large daily workload of corporate finance staff, corporate finance staff cannot detect financial problems in a timely manner. If the application of artificial intelligence technology in financial work reduces the daily workload of corporate financial personnel, provides time for corporate financial personnel to predict the market development trend, and enhances management and control capabilities, then it is very helpful to corporate development. Moreover, if the financial personnel of the enterprise do not pay enough attention to the forecasting and control work, then the enterprise is prone to operating instability.

5. The Advantages of Financial Accounting to Management Accounting in the Era of Artificial Intelligence

5.1 Improve the Position of Financial Personnel in the Enterprise

The advantage of financial accounting is that it can provide enterprise managers with detailed and objective financial data. The disadvantage is that the data depth is insufficient and the correlation between the data is weak [4]. Taking the financial data of a small and medium-sized enterprise as an example, the January income was 700,000 yuan, the February income was 600,000 yuan, and the March income was 800,000 yuan. Although enterprise managers can clarify the current status of enterprise development, enterprise managers do not know much about the details, and there is no way to discover the weaknesses of enterprise development. If the enterprise uses management accounting in financial work, then the enterprise management personnel can not only get the actual situation of the enterprise, but also can provide the development report for the enterprise. The enterprise management personnel can analyze the current deficiencies of the enterprise according to the report, Provide help by adjusting the development plan. In the context of the era of artificial intelligence, financial and accounting staff can use computer equipment to build dynamic models when they start their work, discover potential risks that exist in enterprises, and predict the development direction of small and medium-sized enterprises.

5.2 Promote Long-Term Development of Enterprises

In the era of artificial intelligence, the development speed of large enterprises will be further improved, and the market competitiveness will be greater. For example, large enterprises can improve their production efficiency and reduce the rate of lost work by updating equipment, but small and medium-sized enterprises are limited by funds Replace all equipment used. Therefore, to ensure the development of small and medium-sized enterprises, it is an inevitable trend to transform accounting accounting into management accounting. For example, a small and medium-sized enterprise is a metal trading enterprise. By analyzing the content of the report provided by financial accounting, enterprise managers can find that although the sales volume of the enterprise shows an increasing trend, the lack of enterprise benefits has not shown an upward trend. This is due to the fact that enterprise managers do not understand the actual market conditions, and financial accounting cannot predict the market trend. Management accounting staff can provide market analysis reports for enterprise managers, and enterprise management staff can adjust development plans based on the reports to promote enterprise development [5].

6. The Transformation of Financial Accounting to Management Accounting in the Era of Artificial Intelligence

6.1 Change of Working Concept

At present, corporate finance staff believes that their work is to keep accounts and file tax returns. The reason for this idea is that the financial accounting staff did not find the importance of their work, resulting in the failure of the real role of financial accounting in the development of the enterprise. Affect enterprise development. In the transformation of financial accounting from small and medium-sized enterprises to management accounting, enterprise management personnel must first clarify the current status of enterprise development. In carrying out management work, more financial accounting personnel should be involved to help management accounting clarify by analyzing the financial status of the enterprise. The financial trends in the development of the enterprise, in order to provide development advice for enterprise managers, ensure the rationality of the enterprise development plan, and promote enterprise development.

6.2 Use Information Technology to Carry out Financial Work

The content of corporate financial work is very complicated. The company needs to recruit a lot of professionals to work, which increases the management cost of the enterprise. However, if the enterprise uses information technology when carrying out financial work, it can not only save the management cost of the enterprise. It can also reduce the work pressure of enterprise staff [6]. Enterprise financial personnel need to carry out a large amount of information statistics in the course of their work. Using computer technology can make the information statistics work more smoothly and improve the ability of enterprise managers to control finance. Therefore, managers of small and medium-sized enterprises use information technology when carrying out financial work to provide a basis for the transformation of financial accounting to management accounting.

6.3 Improve the Professional Quality of Corporate Financial Personnel

In order to help corporate finance personnel better carry out financial work, then the professional quality of corporate financial personnel should be improved. First, companies can arrange financial accounting staff to participate in management accounting training, improve financial accounting management capabilities, and promote the development of accounting transformation. Second, improve the professional quality of enterprise accounting personnel, through training courses, improve the management accounting work ability, strengthen the management accounting staff's judgment and problem solving ability. The advantage of this is that it can cultivate the control of corporate accounting to the overall situation; finally, through professional training, improve the professional quality of management accounting, and ensure that the daily work is carried out in a fair and just manner.

6.4 The Content of Work Has Changed

The completion of the transformation of financial accounting to management accounting by an enterprise not only represents a change in name, but also involves a change in the content and direction of work. The content of management accounting work is that the staff counts the financial information of the enterprise, analyzes the information at the same time, and predicts the development prospect of the enterprise. And the focus of management accounting is to comprehensively analyze corporate financial data and improve the quality of corporate financial management.

6.5 Steps of Using Artificial Intelligence to Handle Financial Work

In the era of artificial intelligence, financial personnel of small and medium-sized enterprises should apply a large number of artificial intelligence technologies according to the actual situation of the enterprise to improve the efficiency of the enterprise, help enterprise managers to carry out management work, and promote enterprise development.

The use of artificial intelligence technology can strengthen the communication between corporate financial personnel and management personnel to avoid delaying the development of the company due to poor communication [7]. Combined with the current status of the enterprise, enterprise managers can use artificial intelligence technology to carry out financial work, financial accounting, data screening and information sorting in three major tasks. Based on this, the specific process of the transformation of small and medium-sized enterprises from financial accounting to management accounting is as follows:

(1) According to the actual development of the enterprise, provide an application foundation for big data technology. In the Internet age, big data technology is more and more widely used in people's daily lives. How to use big data technology to improve the efficiency of enterprises depends on the setting of screening conditions.

(2) In the era of artificial intelligence, enterprise managers should pay attention to information screening and select the most basic financial data for enterprise managers, which is the function of management accounting.

(3) When the enterprise management accounting staff integrates the enterprise's financial data information, they must seek truth from facts, provide the most pertinent improvement suggestions for the enterprise managers, and help the enterprise managers carry out the management work better.

7. Conclusion

With the advent of the era of artificial intelligence, small and medium-sized enterprises in the society are facing more development opportunities. In order to help small and medium-sized enterprises to seize the opportunity of development, adapt to the development of the times, and help enterprises complete the transformation from financial accounting to management accounting. In the course of the work, the work plan formulated by the managers of small and medium-sized enterprises must meet the advantages of artificial intelligence, and complete the transformation through a scientific and reasonable work plan.

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