

# *The Transformation of Enterprise Accounting Function in the New Environment*

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**Abstract:** With the development of our country and the continuous improvement of economic level, the enterprise management mode is constantly updated, coupled with the use of information technology in the field of accounting. The traditional accounting mode has been unable to meet the development needs of enterprises in the new environment, which requires us to implement a transformation from traditional accounting to management accounting function. Based on the importance of the transformation of accounting functions under the new environment, this paper explores the solutions to the current problems faced by enterprise accounting, in order to promote the rapid development of enterprises under the new environment.

## **1. The Significance of Accounting Function transformation**

### **1.1 Inevitable Requirements for the Development of Technology**

With the development of science and technology in our country, great changes have taken place in the field of enterprise accounting. For example, China's accounting firms have tended to work in an intelligent mode, using robots to replace real staff to complete a series of financial work. And with the continuous development of society, in order to meet the needs of social progress, more and more accounting software has come into being. In such a new environment of rapid development, the mode of accounting field will inevitably be greatly impacted, and with the continuous improvement of information level in all aspects, the data related to accounting will inevitably be replaced by computers. Therefore, in order to meet the needs of the development of the times, enterprises should focus on training managerial accounting talents.

### **1.2 Promoting the Accuracy of Enterprise Decision-making**

Under the background of the information age, enterprise accountants should not only understand the overall operation of the enterprise, but also learn to analyze the existing data accurately, so as to provide the basis for decision-making for management, so as to make enterprise decision-making more accurate. At present, China's economy as a whole is in a downward trend. At this time, in order to ensure the safe development of enterprises, it is more necessary for financial personnel to

accurately analyze the status quo data. Secondly, the extensive application of information technology, the traditional accounting records into the current electronic document records, which to a certain extent greatly reduces the work of accountants, and can improve the efficiency of enterprises. Therefore, in the new environment, we must change the functions of accounting in order to promote the development of enterprises and society.

## **2. The Necessary Quality of Accountants in Enterprises under the New Environment**

### **2.1 High sensitivity and accurate prediction**

At present, the economic market competition is fierce, so every decision of enterprises will affect the survival of enterprises. In the era of information technology, enterprise decision-making must be based on data analysis. Management accounting should be able to assess the business risk and financial risk of enterprises more accurately, provide real and reliable information for decision makers, and assist them to make relevant decisions and judgments.

### **2.2 Participation in enterprise management**

In order to make the right decision at the critical moment, management accounting should have a deep understanding of the enterprise, based on data analysis, prioritize the allocation of enterprise resources, and then formulate reasonable strategic objectives for enterprise development on the basis of understanding enterprise resources. Such direct participation in enterprise management can effectively promote the development direction of enterprises at critical moments.

### **2.3 Exerting the Supervisory Function**

An important function of management accounting is to systematically and comprehensively analyze the cash flow, operating results and other aspects of the enterprise through financial statements, and then find out the possible operating problems of the enterprise. In this process, we should effectively monitor the development of enterprises, and make a comprehensive analysis based on all the data, so as to maximize the benefits of enterprises and minimize the risks.

## **3. Problems Existing in Current Accounting Work**

At present, there are many kinds of problems in accounting work, such as the inversion of the structure of accounting function. Most enterprises still maintain about 80% of the basic level accounting and 20% of the regular triangle function distribution of management accounting. However, the accounting function system that really adapts to the new situation should be the inverted triangle structure of most management accounting and a few basic level accounting. Moreover, the security of accounting information is difficult to be effectively guaranteed. With the advent of the computer age, more and more enterprises are using electronic accounting archives to archive their accounting information. Although electronic accounting archives save a lot of work and input time compared with manual accounting archives, because of the difficulty of network security, electronic accounting archives may lead to business, such as the information leak or information stolen by competitors to seize business opportunities and a series of other issues. Moreover, in the current situation, we can see that management accounting has not attracted practical attention.

## 4. Ways to Change Accounting Functions of Enterprises in the New Environment

### 4.1 Change the direction of cultivation

Because of the influence of the traditional accounting system in our country, the training of accounting talents in Colleges and universities at present is focus on financial accounting, but seldom on the training of management accounting. This will easily lead to the uneven distribution of the functional structure of accounting in our enterprises, which is not conducive to the rapid development of enterprises. Therefore, we should change the direction of training, strengthen the training of managerial accounting talents in Colleges and universities and relevant institutions, and pay attention to the development of their theoretical knowledge and related application ability.

### 4.2 Improve the management mechanism of enterprises.

Establish and improve the management mechanism so that managerial accountants can carry out the analysis, prediction, cost and risk control of enterprises in a positive, complete and standardized system, and more effectively achieve financial supervision and performance appraisal, so as to maximize the benefits of enterprises and effectively improve the management level of managers on the premise of optimizing the allocation of resources and minimizing the risks of enterprises.

### 4.3 Promote the Process of Accounting Information.

Only on the basis of well accounting work can we promote the development and improvement of an enterprise, which requires that in the basic operation process enterprise accounting needs more simplification and specialization, so we need to implement the transformation of enterprise accounting. One of the most important points is to promote the process of accounting information, that is, to introduce better technology to promote the work of accountants, in order to improve their working level and time. In this process, a large number of advanced technology and accounting software can be introduced to help accountants in learning and using their work. Besides, it is necessary to strengthen the employee's ability, such as help them to establish the working attitude, train all kinds of artificial intelligence necessary technology, so as to promote the transformation of management accounting.

## 5. Summary

In a word, the transformation of enterprise accounting function under the new environment is not only conducive to the survival of enterprises in the fierce market competition, but also to the continuous acceleration of social development and increase the real profits of enterprises. The transformation of accounting function is not only the inevitable requirement of technological development, but also the key to the accuracy of enterprise decision-making. We can promote the transformation of enterprise accounting function in the new environment by changing the direction of cultivation, improving the management mechanism of enterprises and promoting the process of accounting information.

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