

Research on the Corporate Financial Transformation with Big Data Technologies

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Abstract – Under the current situation, enterprises have produced more data in the development of business activities, which puts forward higher requirements for the development of accounting work. This is also the key to the good development of enterprises, because information technology can improve the efficiency of data processing. Compared with financial accounting, the biggest advantage of management accounting is that it can process data quickly and get more accounting data in a certain period of time. Under the background of the new period, it is very necessary for enterprises to transform their financial accounting into management accounting. Under the background of big data, big data has a great impact on the sound development of economy, and has a certain impact on the financial management of some enterprises. Based on this, this paper will study the transformation of enterprise financial accounting to management accounting under the background of big data, fully consider the functional characteristics of financial accounting, pay attention to the utilization value of management accounting, analyze the necessity of the transformation of enterprise financial accounting to management accounting by considering the development requirements of big data era, and think about the transformation ideas between financial and management accounting in the long-term development of enterprises under the background of big data, so as to speed up the transformation of enterprise financial accounting to management accounting and give full play to the role of enterprise management accounting.

Keywords – Big Data Background; Corporate Financial Accounting; Management Accounting; Transformation Research.

INTRODUCTION

With the continuous development of science and technology, my country has entered the era of big data, and some traditional corporate financial management will face greater challenges. It is necessary to speed up the transformation from financial accounting to management accounting under the background of big data, thereby promoting the sustainable development of enterprises. Therefore, it is necessary to discuss the transformation of enterprise financial accounting to management accounting in the context of big data. At the same time, by considering the changes in the situation in the era of big data, we should understand the development requirements of enterprises and the application status of financial accounting, implement the analysis work for the transformation towards management accounting, and conduct relevant measures.

Actively explore to ensure the effectiveness of the implementation of the enterprise's business plan and achieve the goal of maximizing the economic benefits of the enterprise.

I. DIFFERENCE BETWEEN BUSINESS FINANCIAL ACCOUNTING AND MANAGERIAL ACCOUNTING

Generally speaking, financial accounting regards accounting standards as the main basis, relying on this to count, calculate, supervise and verify various funds, and then achieve the goals of financial accounting. With the continuous development of science and technology in our country, financial accounting plays a very important role in the process of enterprise operation. It can be said that financial accounting is a very important part. Through financial accounting management, it is possible to have a preliminary grasp of the capital operation of the enterprise, and to discover the problems existing in the operation of the enterprise

in a timely manner. Relevant management staff can take effective solutions to these problems, and then formulate policies to promote the sound development of the enterprise, clarify the development direction of the enterprise, and lay a solid foundation for improving the economic benefits of the enterprise and the market competitiveness of the enterprise.

Management accounting, also known as internal report accounting, is established in some departments of the enterprise, which to some extent facilitates the management of the enterprise by the enterprise management staff and can better promote the good development of the enterprise. Relevant personnel should be clear that there is an essential difference between corporate financial accounting and management accounting, and they are two different concepts. Management accounting itself does not need to carry out related work in accordance with traditional accounting principles. The data information provided by management accounting can achieve the goal of maximizing corporate benefits, because these data information can reflect the local development of the enterprise more accurately, and can provide important decision-making basis for the enterprise management staff. In addition, in the context of big data, some positions in the company will face the problem of being revoked or merged. For example, centralized management is used to manage positions related to data processing. In this case, data information can become an important basis for dividing the responsibilities of financial staff. Management accounting has an obvious advantage, that is, it can make full use of traditional principles and concepts. To put it simply, management accounting can reprocess financial data, and at the same time, provide data information that meets the needs of enterprises, and improve the scientific and rational decision-making of enterprise management staff.

II. CHALLENGES BROUGHT BY BIG DATA TO CORPORATE FINANCIAL ACCOUNTING

At this stage, my country has entered the era of big data, and the development environment of enterprises has undergone great changes. As far as financial accounting is concerned, great changes have taken place in both the content of financial accounting work and the way of work. First, the way and content of the collection of financial data have undergone major changes. Second, the data storage method of management accounting has also undergone major changes. Corporate financial data has two obvious characteristics, that is, the abundance and diversity. This also means that a large number of data warehouses need to be used for data storage, so as to ensure that a large amount of data is stored. In addition, management accounting innovates the data processing methods, and the traditional data processing methods are far from meeting the requirements of efficient development of enterprise business activities. During this period, enterprises will face more challenges. In the context of big data, it is necessary to efficiently use and fully consider the corresponding technologies to ensure that the management and development of enterprises are in good condition.

III. THE NECESSITY OF TRANSFORMING ENTERPRISE FINANCIAL ACCOUNTING TO MANAGEMENT ACCOUNTING UNDER THE BACKGROUND OF BIG DATA

With the wide application of big data technology, the competition between enterprises has changed from the original competition of production efficiency to the competition of production technology and management ability at the current stage. As far as technology is concerned, enterprises need to introduce excellent talents and modern equipment, so that they can obtain better results in a short period of time. However, the ability of enterprise management cannot obtain obvious effects through the influence of external factors. The transformation of enterprise financial accounting to management accounting can effectively improve the scientific decision-making of management staff, ease the decision-making pressure of management staff, and has more reference significance in promoting the sustainable development of enterprises. The following will discuss some points such as meeting the development needs of enterprises and conforming to the development trend of information technology.

3.1 Meet the development needs of enterprises

In the development process of enterprises, the main content of traditional financial accounting work is to collect reports and summarize data, and summarize the operating costs and economic data of enterprises in the past period of time, so that enterprise management staff can better understand the operation of enterprises Condition. When conducting traditional financial accounting management, it is necessary to check whether the data collected is accurate. The work content of management accounting is not only these, management accounting focuses on making appropriate adjustments to the policies and policies of the enterprise according to the actual operation of the enterprise. In addition, make better use of enterprise costs, give full play to the role of enterprise costs, and then promote the sustainable development of enterprises.

In the context of big data, data from all aspects of an enterprise can be fully utilized to fully reflect the value of numbers, and many abstract things can also be expressed in a concrete form to ensure the effectiveness of enterprise strategic deployment and implementation. Under the premise of understanding the development requirements of keeping pace with the times and the status of massive data processing, it is necessary to pay attention to the scientific application of management accounting, and to give more consideration to the transformation of financial accounting, so that enterprises can be in a good state of development and realize the fierce The scientific response to changes in the market competition environment enriches the technical connotation in the realization of financial management goals, and reflects the value of management accounting.

3.2 Financial accounting cannot meet the development needs of enterprises in the context of big data

With the advent of the era of big data, some financial information of enterprises has undergone great changes, especially the types and information of financial data have undergone great changes. In the process of traditional financial accounting work, only the internal funds of the enterprise are analyzed, but in the context of the big data era, the collected information needs to be processed in the next step, so the transformation from enterprise financial accounting to management accounting must be accelerated. Ensure the scientific classification and management of the internal information of the enterprise. At the same time, it can also help to formulate strategic goals suitable for the good development of the enterprise, thereby promoting the improvement of the level and quality of the internal financial work of the enterprise. Big data technology can complete the acquisition of valuable data and information in a relatively short period of time, provide technical support for the efficient completion of financial work, and ensure the goodness of enterprise benefits and development conditions. During this period, corporate financial personnel need to maintain a high sense of responsibility, give full play to their professional advantages, give more thinking about the application of management accounting, speed up the transformation of financial accounting, meet the long-term development requirements of enterprises, and realize the value of financial personnel themselves to help the financial accounting industry gain a certain vigor and vitality.

3.3 Conform to the development trend of information technology

With the continuous development of science and technology in our country, corporate financial personnel can use computers to complete related work. When carrying out financial accounting work, they should give full play to the application advantages of computer networks and complete corresponding analysis work. It can improve the ability of data information processing and avoid the occurrence of errors. In this way, the work intensity of financial staff can be reduced, and they can be encouraged to have more time and energy to conduct research in other fields, so as to better realize the value of financial staff. In order to achieve this, more consideration should be given to the application of management accounting science. While achieving the goal

of financial accounting transformation, the collected data should be processed accurately and quickly, and some targeted suggestions and countermeasures should be put forward, and then To ensure that enterprises improve economic efficiency and promote the sustainable development of enterprises. With the advent of the era of big data, people have become more and more aware of the importance of data, and the value of data has gradually been recognized by everyone. People hope that financial staff can deeply mine the value of financial data, so as to help the formulation and implementation of enterprise management work plans more reasonable, to provide more professional support for the sustainable development of enterprises, and to avoid the expansion of the scope of their financial problems. During this period, enterprises focused on the transformation from financial accounting to management accounting, which was an inevitable result of following the trend of information technology development and applying big data technology. As an enterprise's financial personnel, they should continuously improve their working ability to meet the high requirements in the process of enterprise transformation and development.

IV. EFFECTIVE SUGGESTIONS FOR THE TRANSFORMATION OF CORPORATE FINANCIAL ACCOUNTING TO MANAGEMENT ACCOUNTING UNDER THE BACKGROUND OF BIG DATA

4.1 Change the Idea of Enterprise Financial Management

Every enterprise needs to carry out financial management, and relevant staff needs to recognize the important role of financial management and attach importance to financial accounting. If the enterprise management staff does not establish the correct management concept, it will seriously affect the smooth progress of the enterprise's financial management related work. Therefore, enterprise management staff must change the thinking and concept of enterprise financial management, and let all the staff of the enterprise participates in the financial management work. Traditional enterprise management staff believes that the financial department is a department that helps enterprises to carry out relevant data accounting, and they do not have an in-depth understanding of financial functions. Therefore, enterprise management staff does not incorporate the transformation of enterprise financial accounting into management accounting under the background of big data into enterprise management. The scope of work, which makes it difficult to achieve the goal of corporate accounting function transformation. Therefore, under the premise of understanding the requirements of massive data processing, enterprises must make management staff change their management ideas in practice. First of all, it is necessary for management staff to have a deep understanding of the financial function, and it is necessary to clarify that the financial function can not only perform data accounting, but also help enterprise managers to better manage the enterprise and improve the management level. Secondly, enterprise management staff also needs to establish awareness on the transformation of financial accounting to management accounting, recognize the transformation of financial functions, and then carry out publicity for the transformation of financial functions within the enterprise, so that all staff of the enterprise realize the importance of the introduction and application of management accounting. sex and give full play to their functional roles. Because of the timely change of people's ideas, the transformation of accounting functions can be accelerated.

The cognitive level of some financial personnel needs to be improved in practice, and they simply conduct financial statistics and make reports in their own positions. This seriously affects the efficiency of financial work and the quality of management. In view of this, it is necessary to consider the enterprise's own situation, deeply think about the scientific management requirements in financial aspects, and put forward some suggestions suitable for the good development of the enterprise, so as to promote the sustainable development of the enterprise. Most corporate financial staff limit their job functions to data accounting, and have no in-depth understanding and understanding of financial functions, which also affects the transformation of corporate financial accounting to management accounting in the context of big data. In the daily work of financial staff, in addition to data accounting to promote the good operation of the enterprise, it is also necessary to use data to analyze the possible problems in the operation process of the enterprise, so as to help the enterprise management staff to improve the scientificity of decision-making. For example, corporate financial personnel can check the salary table, then analyze the work efficiency of different workshops, and help corporate management staff to formulate a scientific employee incentive and elimination system. It can be seen from this that if an enterprise wants to realize the transformation from enterprise financial accounting to management accounting under the background of big data, it must let the financial staff have a correct understanding of financial management work, and then accelerate the transformation from enterprise financial accounting to management accounting under the background of big data. transformation.

4.2 Improve the comprehensive quality of corporate financial staff

In the process of actual enterprise financial management, financial personnel play a very important role. At the same time, in the process of responding to the changing situation in the era of big data, it is necessary to give full play to the functional role of management accounting talents. Without the support of excellent talents, the goal of improving the utilization efficiency of management accounting cannot be achieved. This also objectively shows the importance of talents to the long-term development of enterprises. The formulation and implementation of any system cannot be separated from talents. Financial accounting is particularly dependent on staff with good professional quality in the transformation and development. In the context of the new era, if an enterprise wants to achieve sustainable development goals, financial accounting needs to transform from the original bookkeeping staff to enterprise managers who can make greater contributions to the enterprise. Only in this way can enterprise financial personnel take enterprise management as the main goal of their work, and actively strive to maximize the economic benefits of the enterprise. However, at this stage, the financial personnel of most enterprises in my country still do not know their own responsibilities, and their overall quality is low, which cannot meet the high requirements for financial personnel in the context of big data. Under such circumstances, enterprises must pay attention to the introduction and training of talents in the process of transformation from financial accounting to management accounting. We can start from improving the comprehensive quality of corporate financial personnel, improve their financial management capabilities, let financial staff have a certain understanding of big data technology, and better apply big data technology in the daily financial work process to promote financial management. To improve the quality of management work, maximize the application advantages of management accounting, and give a good comprehensive consideration to the quality and ability level of relevant personnel. During this period, effective measures must be taken. Enterprises can conduct professional training for all financial staff and conduct regular assessments to ensure that they have certain financial management skills and reserve certain professional knowledge. Of course, the following points need to be paid attention to during the training process. First, pay attention to the training of practical operation ability of financial personnel. Second, attach importance to the ideological and moral education of financial personnel, requiring them to take into account the overall situation and consider all aspects of financial activities. Third, the training work needs to be highly targeted, and the trainers need to have a plan when organizing the training work, so as to ensure that all financial staff can master the operation skills of information technology. Fourth, the training staff need to summarize the training experience in a timely manner and find the deficiencies in the training activities, so that they can do better in the next training work and strive for better training results. Fifth, establish an assessment system linking training results with the interests of financial staff.

When a good management system is gradually formed in practice, it can enable enterprises to better cope with the changes in the situation in the era of big data and efficiently complete the financial management work plan. In addition, talents with in-depth understanding of big data technology can also be recruited from the society. These talents need to have professional financial knowledge and management skills, and at the same time, they also need to have experience and professional ability to apply big data technology. By recruiting these talents, it is beneficial to realize the scientific application of management accounting.

4.3 Extensive application of big data technology to achieve rapid transformation from corporate financial accounting to management accounting

In the context of big data, the transformation of corporate financial accounting to management accounting requires extensive application of big data technology. Therefore, the extensive application of big data technology by enterprises is the key to realize the rapid transformation from enterprise financial accounting to management accounting. Through the application of big data technology, it can promote the good development of enterprises. First of all, enterprises should increase capital investment, actively introduce advanced equipment, and promote the wide application of big data technology. For example, by purchasing advanced financial software, enterprises can improve the scientificity and accuracy of analyzing financial data. Secondly, enterprise management staff need to make all staff clear the role and advantages of big data technology, and encourage staff to master big data technology. Doing so can ensure the wide application of big data technology and allow big data technology to give full play to its role. At the same time, when the efficiency of data integration and utilization in financial management is gradually improved, the development thinking of the enterprise can be clearer, and the strategic development goals related to it can be gradually realized.

V. CONCLUSION

To sum up, through in-depth discussion of different contents, with the advent of the era of big data, the opportunities and challenges faced by enterprises coexist. When the transformation goal of financial accounting towards management accounting is

gradually realized, the development effect of enterprises can be more effective. Significantly, continuously increase the technical advantages of efficient completion of financial work, give full play to the application advantages of management accounting, and avoid adverse effects on business efficiency and development effects. Therefore, in the process of improving the financial work level of enterprises in the future, more consideration should be given to the overall quality of personnel and the efficient use of big data technology. Through the analysis of this paper, I hope that more professionals can pay enough attention to the efficient use of management accounting, gradually realize the transformation and development goals of financial accounting, and put forward valuable suggestions for the deficiencies in the text, so as to promote the transformation of enterprise financial accounting into management under the background of big data. Contribute to the transformation of accounting.

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