

Research on the Transition from Financial Accounting to Management Accounting Under the Background of Big Data

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Abstract. in the process of enterprise development, accounting work for the enterprise's influence is very far-reaching. Accounting can be divided into financial accounting and managerial accounting are two different patterns, along with the rapid development of Internet technology, enterprise to the requirement of financial management in the continuously improve, enterprise accounting mode also needs to make corresponding change, speed up the transformation of mode of financial accounting to the management accounting, this paper will be on the difference between financial accounting and management accounting and its transformation necessity for correlation analysis, this transformation strategy is put forward.

Keywords: big data background; Financial accounting; Management accounting.

1. The Difference between Financial Accounting and Management Accounting

1.1 Differences in Service Objects

The service subjects of financial accounting are mainly targeting other than enterprises. For example, when an enterprise needs to prepare funds or has debt disputes with other enterprises or individuals, it is necessary for financial accounting to make statistics of the above situations and submit them to the person in charge and shareholders of the enterprise to make the next operation decision in the form of summary statements. It can be seen that the job responsibility of financial accounting is external. But the management accounting is different with the financial accounting, the management accounting service main body mainly in the enterprise internal management personnel. In the current complex market environment, the bankruptcy of enterprises emerge one after another. In order to avoid the occurrence of this situation, enterprises need to conduct real-time supervision of the internal situation of enterprises. Due to the limitations of financial accounting service objects, it is difficult to achieve the purpose, so it is necessary to set up different management accounting corresponding to the service objects[1].

1.2 Differences between Accounting Subjects

Accounting subject mainly refers to the scope and responsible work content of accounting in the process of work, from which it can be seen that it has a significant impact on determining the responsibility of accounting work. In the enterprise to carry out accounting work, in order to ensure the quality of work, the first is to confirm its accounting subject. When the content of the accounting subject is confirmed, the responsible personnel of relevant aspects are responsible for their work, while other accounting personnel do not need to consider the relevant content in the process of work. It can be seen from this that, compared with financial accounting, the accounting subject of management accounting should start from the perspective of enterprise interior and provide help for future internal decision-making by monitoring and analyzing the data of various departments within the enterprise. Compared with financial accounting, the accounting subject of management accounting is more complex and diversified.

1.3 Differences in Accounting Procedures

In terms of accounting procedures, financial and accounting statements made by the main external oriented enterprises, so its must have certain normative statements, in order to supervise the relevant work in our country is also related to its application in a certain extent, through the form of accounting standards to ensure the unification of the information collection, reporting. In the aspect of

management accounting, the service subject is internal to the enterprise, so the procedure can be adjusted according to the internal situation of the enterprise. On the basis of conforming to the economic and internal standards of the enterprise, it should be as brief and clear as possible to help the enterprise make the right decision. In terms of process execution, financial accounting also has higher requirements for process clarity and fixed cycles. But in management accounting, it does not have a clear start, has a greater flexibility. The management accounting process is illustrated below, as shown in figure 1.

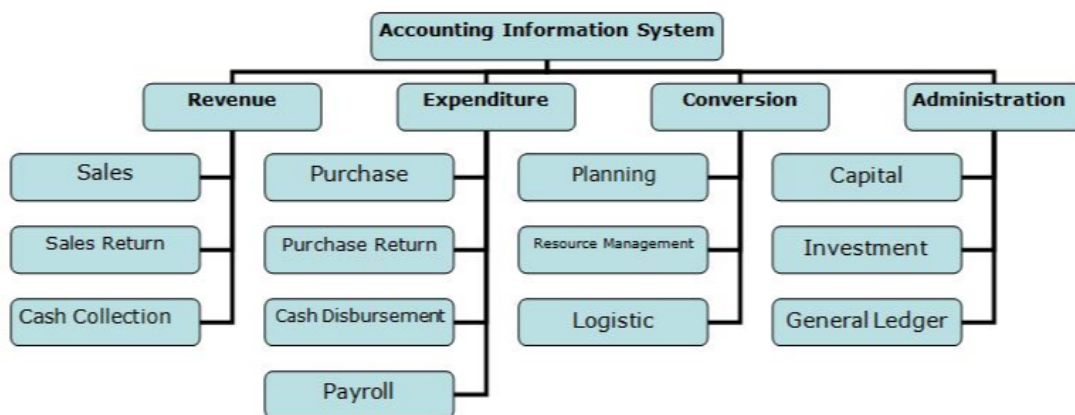


Figure 1. flow chart of management accounting procedure

2. Necessity of Transformation from Financial Accounting to Management Accounting in the Era of Big Data

2.1 It is an Inevitable Process in the Development of Enterprises

In terms of work content, management accounting not only requires accountants to complete daily financial management work, but also plays an auxiliary role in making relevant plans for the future development of enterprises. At present, with the continuous development of Internet technology, the amount of data has increased dramatically. Enterprises need to find the data they need in a large number of data for analysis before making effective development plans. There are also more figures that can only be counted through estimation in the past to visualize real and accurate data. Therefore, in order to maintain competitiveness in the long term and not to be eliminated due to stagnant management level, it has become the only way for enterprises to transform to management accounting mode in the era of big data.

2.2 Internal Development Needs of Financial Accounting

With the rational application of big data technology, a large number of complex data can be analyzed in the shortest time, and the work efficiency of financial management can also be improved naturally. Through such means, both the work efficiency of the book enterprise and the function transformation of financial staff will have a qualitative improvement, help financial staff to maximize their value, forming a virtuous circle. In such a virtuous circle, the importance of financial work will be gradually reflected. Financial personnel should play a role in enterprise management can be realized, the internal development of financial accounting can be satisfied, to provide more sufficient motivation for the work of the relevant staff[2].

2.3 Popularization of Big Data Technology

With the current paperless office gradually forming, most of the work of accounting personnel is completed by computer. This will not only free up a lot of labor from the repetitive work in the past, but also help save a lot of time for other more important work. And in the age of big data, the importance of data is increasingly being recognized. More and more enterprise managers are paying more attention to data, which makes big data technology popular. It has become inevitable for the

accounting work of enterprises to transform from the past financial accounting model to the management accounting model. The relationship between the two is not simple causation, but mutual influence. The popularization of big data promotes the transformation of accounting mode of enterprises, and the transformation progress of accounting mode of enterprises also affects the comprehensive application of big data technology, the progress of enterprises themselves and the improvement of staff strength.

3. Transformation Strategy from Financial Accounting to Management Accounting Under the Background of Big Data

3.1 Managers Change their Minds

In the past, enterprise managers would take the financial accounting department as the capital accounting department of the enterprise, but their understanding is only limited to this, and there is a certain lack of specific understanding of the financial accounting department. This causes a large number of enterprises in the process of financial accounting to management accounting transformation appears slow or even difficult to implement the situation. To this end, as the enterprise managers in the concept to change. By changing the concept, it is clear that the financial accounting management department plays an important role in enterprises. Its role is not limited to the statistics and reporting of data, but also can assist enterprises to further develop. This is the basis for the transformation from financial accounting to management accounting under the background of big data[3].

3.2 Promote Comprehensive Functions

In addition to the concept of managers, financial managers of their own comprehensive function of the promotion is also very important. Therefore, financial management personnel should have a correct understanding of their comprehensive functions, recognize their basic role in the enterprise, and make contributions to the development of the enterprise on the premise of meeting the basic role. Therefore, in the context of big data, accounting and financial personnel, on the premise of correct use of data calculation, should find out the future development direction and current problems of the enterprise through data analysis, and provide help for enterprise managers, which are based on a correct understanding of their own comprehensive functions.

3.3 Enhance the Comprehensive Quality of Accounting Personnel

It can be seen from the above content that the management accounting model has higher requirements for the comprehensive quality of accounting personnel than the financial accounting model. Therefore, in order to achieve the goal of transforming from financial accounting to management accounting, accounting talents with strong comprehensive quality are required to be supported. Therefore, the recruitment of new employees can meet the needs of talents by recruiting in relevant universities. As for the existing accounting personnel in the enterprise, they should be retrained to improve their comprehensive quality. The training content should be based on big data knowledge and supplemented by relevant management awareness to improve their comprehensive quality.

3.4 Strengthen the Application of Big Data Technology

The transformation from financial accounting to management accounting relies on the development of big data technology and the development of big data technology as the hardware basis to ensure the smooth transformation. To fully implement the transformation from financial accounting to management accounting, enterprises need to take big data technology as the basis. As a result, enterprises need to invest more in big data technology to ensure that software and hardware can meet their work requirements. After meeting certain requirements in terms of objective conditions,

both book managers and financial workers need to have enough confidence in the transformation of accounting mode in the era of big data[4].

4. Summary

Through the discussion in this paper, the necessity and related strategies of financial accounting to management accounting transformation under the current big data background are discussed, in the hope of making contributions to its future work in this way, accelerating its transformation speed and improving the quality of transformation at the same time. To ensure that after the transformation and the past work mode does not conflict, to ensure the smooth and rapid growth of business transformation enterprises.

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