

Exploring the Importance of Transformation from Financial Accounting to Management Accounting in the Era of Artificial Intelligence

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Abstract. with the continuous development of China's information technology, artificial intelligence products into thousands of households, with the wide use of high-tech new technology products, but also increased the same technology between different enterprises competitiveness. In the financial aspect, we can try to use artificial intelligence to improve the enterprise's financial management ability, which is the performance of The Times. In this paper, the reasons for the transformation of artificial intelligence into management accounting and the interests are analyzed and discussed, so as to analyze the effective transformation of artificial intelligence and management accounting. The main purpose is to improve the financial management ability of enterprises.

Keywords: artificial intelligence; Financial accounting; The transformation of.

1. The Importance of Financial Accounting Transformation and Management Accounting

1.1 Conform to the Ai Era

Artificial intelligence (AI), in recent years, this technology has brought great changes to our life, from the robot that helps people deal with business in the bank to the robot that launches financial management, which also officially announces the arrival of the era of artificial intelligence.

The basic work of accounting includes financial accounting and supervision as well as other financial calculations, confirmations and records. However, the use of artificial intelligence robots will make these standardized and accurate, and the comprehensive work of artificial intelligence will implement integrated management for financial supervision and core management. Because the strong logical thinking of artificial intelligence can help companies solve most of the financial problems. Artificial intelligence management can not only complete their own work, but also have the ability to predict the future economic trend, economic risk assessment. The previous enterprise resource planning (ERP), however, does not have this ability. When the AI technology is not widely used, it still needs to be solved by the human brain. With the continuous improvement and use of AI technology, most of the work can be automated. In this way, the work efficiency of enterprises can be improved and labor costs can be reduced, so as to accelerate the transformation to management accounting and improve the financial management ability of enterprises [1].

1.2 Meet the Company's Sustainable Development

Traditional financial management mode of enterprises has been weak in this era of information dissemination and rapid economic development. Information must be kept not only accurate but also valid. For traditional management methods, the speed at which information can be updated may be much faster than the reports made a month ago. These financial data industry can not accurately reflect the real benefits of enterprises. In recent years, with the rapid development of economy, financial intelligence, accuracy and standardization of financial accounting enable financial accounting to be basically completed by artificial intelligence.

Secondly, the adoption of artificial intelligence can meet the demand of "on call" and break the limitation of financial accounting. In the past can't measure the future enterprise future development prospects, but in the 21st century today, artificial intelligence can satisfy these through analysis and calculation in time, to the company's development plan for the future, the disadvantages of traditional

financial accounting is a no doubt, therefore artificial intelligence will be in the future will replace the financial and accounting work.

1.3 Characteristics of Management Accounting

The main function of management accounting is to improve the financial and economic management of enterprises and improve economic benefits. This kind of management mainly aims at the future development of the company and plays an important role in the enterprise management activities. The creation and maintenance of value is the core concept of management accounting. Management accounting has three characteristics in the enterprise, which are internal service, flexibility and situation. First of all, compared with financial accounting, management accounting has a flexible working mode. In analyzing financial forms, colleagues can also extract and collect favorable financial information. By analyzing the financial statements provided by enterprises on a regular basis, the management accounting can obtain data that are conducive to the development of enterprises, so as to make in-depth planning and analysis for the future development of the company, and at the same time ensure the existing financial management ability of enterprises [2].

2. Significance of Transformation

2.1 Conductive to Risk Reduction

Financial management will inevitably appear in the daily summary of data omission and ambiguity, which will lead to increased financial risks of enterprises. In this aspect, management accounting can satisfy the accurate judgment of financial information through continuous analysis and comparison. Managers can collect effective and correct information, leave correct information and remove false information to improve the accuracy of analysis. Reducing the financial error tolerance rate of an enterprise can increase its competitiveness in the same enterprise. Before the enterprise invests in other enterprises, it can scientifically estimate the risk of its cooperation, give people an early warning and improve it. This has played the key role to the enterprise's cost expenditure. After the artificial intelligence can feedback the result, the financial management personnel can carry on the revision in time, reduced the enterprise investment risk greatly.

2.2 It is Conducive to Reducing Enterprise Costs

In the era of big data, the advantages of management accounting are reflected. How to reduce the cost of enterprises and improve the profitability of enterprises has become the primary task. But the traditional financial accounting function carries on the computation to the enterprise's activity consumption, cannot satisfy the same comprehensiveness as the management accounting. It plays a decisive role in reducing the cost of enterprises to integrate the enterprise benefit factors into the accounting calculation system. If all the activities during the operation of the enterprise are integrated into the accounting calculation system, the enterprise leaders can clearly reflect the benefits of the enterprise. If problems are found during the inspection, the corresponding plan to solve the problems can be adopted in a timely manner, so as to maintain the maximization of the interests of the enterprise.

3. Transformation Strategy

3.1 Change the Current Financial System of the Company

According to the relevant data show that the development prospect of management accounting should be excellent with the financial management in the current economic turbulent times. The continuous strengthening and completion of the development space of management accounting is beneficial to the current economic development situation of our country. It is our country's economic trend that has become international and let the rest of the world hear our voice. Since the research shows that the transition process from financial accounting to management accounting takes a long time, and what we need to ensure is to improve the internal management system of enterprises, only

with sufficient guarantee can these two kinds of economic management infiltrate each other. Since the development of enterprises cannot be separated from the financial management system in recent years, an extremely perfect economic and financial management mode has been gradually formed. Systematic management system. However, compared with the concept of management accounting, it is more suitable for the mainstream demand of today's society. However, due to the late development, the management model and relevant systems have not been better improved. Therefore, the management accounting system should be fully improved according to the development of enterprises [3].

3.2 Training of Management Accounting Personnel

In recent years, China's basic accounting surplus of labor, but a higher level of financial management personnel shortage is obvious, there is a serious case of broken staff. With the development of science and technology, high-end financial personnel will be the scarce labor force in the future market. Basic financial personnel slowly replaced by artificial intelligence, have never led to a lot of basic financial personnel didn't get the job, in the face of this problem can only be based on the foundation of financial personnel training transformation, from basic transformation to higher financial personnel, also conducive to the development of the society, if has the labor surplus situation will lead to lower prices in China, state-owned economy downturn not growth of the phenomenon, after training can improve enterprise's overall financial management ability.

To carry out the excavation of available talents, for the financial students fine professional professional quality not only to carry out a unified lecture training, but also to stimulate the ability of self-study of financial personnel only constantly will be more financial accounting into management accounting to improve the overall level of the enterprise. Enterprises should give priority to the recruitment of talents who perform first, and through cooperation with institutions of higher learning, the recruitment of outstanding students with new ideas at the time of graduation allocation will inject fresh blood into enterprises.

3.3 Improve the Utilization Rate of Smart Tools

The information construction of the Internet and the use of artificial intelligence have greatly accelerated the development of the data-oriented industry. Artificial intelligence can bring us convenient and quick experience in life and work, and can save a lot of working time, especially in the development of financial accounting to management accounting. By improving the use of artificial intelligence tools, can greatly improve the work efficiency of the financial aspects of enterprises, can also reduce most of the artificial operation, make the staff from the traditional financial accounting and other work release, increased the financial personnel work rest time, and also can through the reasonable use this time to study the use of artificial intelligence products [4].

4. Endnotes

In a word, with the continuous development of artificial intelligence technology and the era of big data, the transformation from financial accounting to management accounting is extremely urgent. Financial management is already not easy fit for the modern enterprise management standard, enterprise also to reform their management system, ensure that after the transformation, staffing and training to upgrade their own enterprise information management mode, so as to realize the change of financial accounting to management accounting, and constantly improve enterprise financial management level, improve the ability of competition in the same enterprise.

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