

A Study on the Dilemma and Outlet of Management Accounting Informatization

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Keywords: Management Accounting; Informatization; Development; Predicament; Outlet

Abstract. Management accounting is one of the two important branches in accounting field, and it is an important activity of internal management in both enterprise and government-sponsored institutions. However, from the developing status, management accounting has not been promoted and applied effectively, and management accounting informatization falls behind the process of accounting informatization especially in the field of informatization developing. Based on the author's learning and practical experience, this paper firstly analyzed the application actuality of the management accounting informatization, and then analyzed the predicament of the management accounting informatization development, and finally put forward the countermeasures to construct management accounting informatization.

Introduction

Management accounting is an important branch of accounting, which is mainly serving institutions to meet demands of internal management. And it uses relevant information and compounding organic integration of financial and business activities together, management accounting play an important role in the management activities, including institutions planning, decision-making, control and evaluation. Undoubtedly, the influence of information technology has penetrated into all aspects of enterprise management. And accounting is no exception, as one of the core content of enterprise management. The wide application of information technology provides an idealized platform for the management accounting, especially with the maturing of information technology, information technology provides more solutions for management accounting, extending the means of realizing. The two complement each other and jointly promote the development of financial management theory and practice.

The Application of Management Accounting Informatization

Firstly, the application of management accounting is limited in the independent decision-making process. The management accounting informatization has not formed its own organic system, is only composed of several mutually isolated decision model. The function of computer technology is limited to data computation and data analysis, which realizes the acceleration of data processing and the processing of a large amount of data, which improves the speed and precision of data processing. The purpose of the application is to solve a large amount of data computation or complex computation, such as the data computation and statistic computation problem commonly used in portfolio theory.

Secondly, the acquisition of decision data is mainly by hand. The data needed in the settlement and decision-making process of the local link are obtained by hand, or by accessing the database. The decision model is basically in a manual state and lacks the support of large data.

Thirdly, the lack of control function. The basic functions of financial management include decision-making and control, but in the local application environment, enterprises can not

achieve effective financial control means, lack information platform to implement control, and financial control falls behind as well.

Fourth, a single tool. Mainly using spreadsheet software (such as Excel) and statistical software (such as SPSS), people complete the simple financial analysis, to decision-making model establishment and so on. Decision making data cannot be shared with accountant or other information system, and the decision-making process relies on user to establish management model, and cannot determine the scientificity of decision-making process and the validity of decision result. Hardware platform are mainly based on stand-alone and small LAN.

Predicament: Problems in the Development of Management Accounting Informatization

Enterprise Management has no Sufficient Attention to the Informatization of Management Accounting. At present, the application scope of management accounting informatization in China has not yet been covered, only some large and medium-sized enterprises or enterprise groups that have a high degree of modernization have implemented the management accounting information system, such as some listed companies and large central corporations. However, the management accounting understanding of small and medium-sized enterprises is not profound enough or taken seriously. Because of their own shortcomings and the obstacles in development, these enterprises has a feeling and conflict of falling behind to the application of management accounting informatization. Therefore, the application of management accounting informatization in SMEs is not ideal. Many SMEs do not implement or rarely implement management accounting informatization, so that the application and development of enterprise management accounting information is hindered.

The Level of Management Accounting Informatization is not High. The application of computer and informatization technology has entered various fields in digital age. Based on the fact that the state attaches importance to the construction of accounting informatization, enterprise financial accounting informatization in China develops rapidly. But at the same time the related construction of management accounting informatization system is relatively lagging. This result is not only caused by the objective reality of the development of management accounting in China, but also related to the tradition that people think much of financial accounting, yet neglect management accounting. In addition, the function of management accounting software is difficult to satisfy the actual needs of enterprises, the formulas and models of management accounting such as linear programming, nonlinear regression, input-output model cannot applied.

Management Accounting Theory Mismatches Enterprise Management Mechanism. Nowadays, there are countless enterprises all over the country, which is from various types of industries and in different scales. And their business philosophy and mechanism design are also divergent. But by the influence of the market environment, the enterprises, which has realized its fundamental change, is less and less. The enterprise's responsibility, the right, the profit is not really unified, and the enterprises lack the corresponding incentive, the supervision and the restraint. Some enterprises only attach importance to immediate benefits, ignoring long-term objectives and long-term interests at the strategic level. Because the development level of management accounting Informatization is related to the enterprise's management level, even if they implement management accounting informatization, the enterprises, whose management level are poor, are difficult to obtain their due effect.

The Enterprise Internal Control System is Imperfect that the Management Accounting Informatization Depends on. At present, the enterprise internal control system is imperfect with the management accounting informatization. The imperfection of the appraisal system makes internal control a mere formality in the responsibility accounting. The adjustment of the corresponding link and the optimization of the process are lacking. The speed and process

of building are slow, and there's no specific implementation. The imperfection weakens the function of management accounting and restricts the development of management accounting informatization.

The Coexistence of Management Accounting Information System and Original Mode.

A large part of China's implementation of management accounting informatization begins with a single module and field, so the management accounting information system coexist with traditional accounting information pattern in the process of promoting management accounting informatization. On the one hand, the emergence of this situation is inevitable, on the other hand, the long-term existence of this model weakens the function of information system, resulting in the inefficient financial management of enterprises. For instance, from the beginning of the transformation of enterprise management to the implementation of operating cost (ABC) Management accounting information, when XJ Electric initially implemented ABC, it had been in the trial and experiment stage considering the freshness of this method for a long time.

After that the further application took the promotion method of "first local after overall", which gave everyone a transitional period and the acceptance period. Finally, for purpose of weakening non-adaptability and the prudence principle, the existing model and the new method coexist. As time grows, this coexistence begins to have a negative impact on the development of the enterprise. All the enterprises in this situation need to further promote the management accounting informatization, and build an overall management accounting informatization system.

Outlet: Optimizing Tactics of Management Accounting Informatization Construction

Building an External Environment Suited to the Development of Management Accounting Informatization. The external environment of management accounting informatization includes politics, economy, society and technology etc. Thereinto, the legal environment is an important external environment, people shall speed up the all-round transformation of market economy and perfect relevant laws and regulations, and form a good foundation for the development of management accounting informatization. The function of management accounting informatization can be realized only in a sound and good external environment, and its management accounting information system can be operated efficiently.

Create an Internal Environment Suitable for the Development of Management Accounting Informatization. To provide a good internal environment for management accounting informatization, we should improve from the four aspects of enterprise culture, enterprise talent, fund assurance and internal control system. Firstly, construct a correct enterprise culture can promote the development of management accounting informatization. So that enterprises from shareholders, directors to every employee understand the importance of management accounting informatization correctly, feel the atmosphere of the advanced management concept, accept the value orientation of management accounting informatization. Secondly, reserve adequate comprehensive management accounting personnel, and provide comprehensive quality. And fully play the effectiveness of management accounting informatization, to the commanding heights of enterprise management. Thirdly, provide a strong background fund guarantee. Finally, perfect the internal control system for the survival of the management accounting informatization.

Developing a Unified Technology Platform for Enterprise Informatization System. In the present informatization environment, it is an indisputable fact that multiple application system coexist in the enterprise, and in the future it will be maintained for a long time, no system can in any case completely replace another system. The system integration, basic data

unification and other problems brought by different application systems need to establish a unified technology development and application platform of enterprise Informatization system.

Realize XBRL Technology and Management Accounting Information System' s Integration and Fusion. XBRL is an application in the field of information exchange and extraction of financial reporting, it is the latest accepted standards and technologies for non-structured data currently, especially the financial information exchange. By marking the financial information with tags and generating formatted data with modules, pass to the user directly or read into another form of further processing, to achieve "a single input, multiple uses". XBRL has now become a widely accepted standard for data transmission. The various information of the enterprise, in particular, financial information, through the XBRL tool processing, can be easily converted into various documents, which promotes sharing of the same information of financial data among different computer platforms, software developers and financial information users, and realizes various types of data resource' s free conversion and cross-platform operation. Integrating the XBRL technology and management accounting information System, we can get all kinds of standard and uniform documents in the process of collecting, calculating, decomposing and tracing information data because of introducing XBRL technology. After the XBRL tool process, the users of management accounting information can easily collect, consult and quantify information, and realize the free conversion and cross-platform management of various types of data.

Summary

The level of management accounting informatization in China is still in a relatively elementary stage, and it's unavoidable that various problems exist. In order to accelerate the construction of management accounting informatization, we should start with the following aspects: first, to build an suitable external environment for management accounting informatization development. Second, to create an suitable internal environment for the development of management accounting informatization. Thirdly, to develop unified technology platform of the enterprise informatization system. Fourthly, to realize XBRL technology and management accounting information system' s integration and fusion. We believe that under the joint efforts of research institutes, enterprises and institutions, software vendors and government departments, the development of management accounting informatization will surely achieve qualitative leap.

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