

Analysis of digital transformation of enterprise management accounting under the new financial accounting system

Meng Ma

Nanjing University of Science and Technology Zijin College, Nanjing, Jiangsu, 210000, China

Abstract: The digital era has given birth to the digital economy, which has profoundly influenced and shaped the trend of social and economic development, and at the same time, brought new development opportunities and challenges to various industries. Accounting informatization and digital transformation have become the main direction of enterprise change and development in the new era. Therefore, enterprises should attach importance to strengthen the training of accounting personnel, and constantly improve their business capabilities and overall quality. In this process, enterprises should increase investment in digital transformation and build a sound accounting information system. In addition, enterprises should constantly improve the information security management mechanism and information sharing mechanism, and improve the operation ability and security awareness of accounting staff.

Keywords: accounting system; accounting digitization; enterprise management

1. Introduction

Under the background of digital economy, financial management is developing towards digitization, and the digitization transformation of enterprise management accounting is one of the important ways to promote the modernization of enterprise financial management^[1-2]. Under the new financial accounting system, the mode of enterprise financial management is gradually changing to the direction of intelligence and digitalization. In this context, enterprises shall take the initiative to adapt to the development trend of the times, accelerate the digital transformation of enterprise management accounting, innovate management modes, effectively integrate financial work and business work, and enhance their comprehensive competitiveness while maximizing the economic benefits of enterprises.

2. Meaning and significance of digital transformation of enterprise accounting

2.1 The Meaning of Digital Transformation of Enterprise Accounting

The transformation of accounting digitization can realize the integration and sharing of financial data, improve the quality of accounting information and promote the level of financial management. In addition, the digital transformation can make the accounting work more standardized and standardized, so that it can better meet the needs of business management and provide better services. With the advent of digital economy, enterprises are required to make full use of new technologies and methods to realize their rapid development.^[3] At the same time, digital transformation can also provide more financial management opportunities for enterprises to play the role of financial management, so as to better promote high-quality development. Therefore, the promotion of accounting digital transformation can provide a strong guarantee for high-quality development of enterprises. As show in Table 1.

Table 1: Content data table of enterprise internal financial management mode optimization

Optimizing the internal financial management mode of enterprises	Specific content
Help enterprises meet the needs of the times.	Establish an information sharing platform with new technologies, train employees with Internet technology, establish an internal financial risk

	prevention and control mechanism, and pay attention to the training of internal financial management personnel.
Reduce the operating costs of enterprises	Promote the digital transformation of enterprise financial management, improve management accounting efficiency, integrate and share financial information resources, and reduce costs. Do a good job in personnel training, establish a correct concept of talents, update concepts and methods, improve training mechanisms, improve managers' ability to apply new systems and digital technologies, and strengthen the construction of talent teams.
Enhance the efficiency of accounting information utilization	Improve the internal management mechanism and optimize the financial management mode with information technology and intelligence; Do accounting training well; Establish internal supervision mechanism, monitor and analyze financial data, pay attention to data security and confidentiality, and reflect enterprise operation, business process and development trend.

2.2 Optimize the internal financial management mode of enterprises

2.2.1 Help enterprises to meet the development and demands of the times

Under the background of the new financial accounting system, enterprises should actively change the traditional financial management mode, comply with the development of the times and improve the internal financial management mechanism.^[4] First of all, enterprises should combine the internal management mechanism with big data, cloud computing and other new technologies, establish information sharing platform, achieve information sharing, so that financial data can be effectively collated and analyzed. Secondly, enterprises should also use Internet technology to train employees, so that employees can adapt to the work needs of the digital age. Finally, enterprises should also establish internal financial risk prevention and control mechanism to strengthen the management and control of internal funds. Only when an enterprise fully understands its own financial situation, can it formulate a scientific and reasonable financial management plan and improve its financial management level.^[5] Enterprises should also pay attention to the training of internal financial management personnel to provide a better platform and space for its development.

2.2.2 Reduce enterprise operating costs

First, optimizing the internal financial management mode is the embodiment of digital transformation in enterprise financial management. Digital transformation can improve the efficiency of enterprise management accounting, realize the effective integration and sharing of financial information resources, and promote the digital transformation. In addition, digital transformation can update and share financial data in time, improve the accuracy and timeliness of financial information, and reduce the operating costs of enterprises.

In order to realize the digital transformation of management accounting, enterprises need to do a good job in personnel training. In the process of personnel training, we need to establish a correct concept of talent. In the digitized transformation, the management accountant needs to renew the traditional financial management idea and the method, set up the advanced management idea and the scientific financial management idea. We need to establish a sound mechanism for personnel training. For business managers, it is necessary to improve their understanding of the new accounting system and the application of digital technology and application capacity.^[6]

Finally, we need to strengthen the construction of enterprise talent team. In the process of digital transformation, we must strengthen the building of talent team, so that they master advanced technical means and have innovative awareness and ability.

2.2.3 Enhance the efficiency of accounting information utilization

Under the current new financial accounting system, enterprises must optimize their internal financial management mode to improve the efficiency of accounting information utilization. First, enterprises need to establish a sound internal management mechanism. In the digital transformation, the enterprise should take the Internet, cloud computing and other information technology as the support, take the intelligence as the core, on this basis, continuously improve and optimize the internal financial management mode, and improve the utilization efficiency of accounting information. Secondly, enterprises need to do a good job of accounting training. Through training, accounting personnel can

fully grasp the relevant technical and theoretical knowledge, so as to better improve the level of enterprise financial management. Finally, enterprises can establish a set of perfect internal supervision mechanism, through the real-time monitoring and analysis of financial data to discover the management problems and deficiencies.^[7] At the same time, enterprises also need to pay attention to the security and confidentiality of data, to avoid security incidents in the process of financial data collection. The analysis of financial data shall comprehensively, accurately and objectively reflect the actual operation status, business process and future development trend of the enterprise.^[8]

3. Challenges facing the digital transformation of enterprise accounting

3.1 Limitations in the level of digital technology

From the actual situation of many enterprises to promote the construction of accounting informatization, accounting in the digital means of transformation still exists in the larger technical application limitations. Because the accounting information system covers a relatively large amount of data, and the use of a longer period of time, the stability of the system and security requirements are higher. In addition, the content stored in the accounting information system is constantly updated along with the accounting policy, while the information processing technology means are updated more rapidly under the background of digitization, especially the application of artificial intelligence, big data and other technologies are becoming more and more diversified. Therefore, the accounting information system needs to continuously improve its adaptability. Improving the level of digital technology application has become one of the important challenges facing the construction of enterprise accounting informatization.

3.2 Accounting informatization construction faces greater risks

Informatization construction is an important prerequisite for the transformation of enterprise management accounting, and also an important foundation for enterprises to carry out management accounting work. However, in the specific process of promotion, enterprises often have some problems, mainly reflected in the following aspects:(1) Due to the exposure and openness of the network environment, the security coefficient of the accounting information system is relatively low, and once the accounting information data leakage, it may cause irreparable losses to enterprises. Some software developers have launched various accounting information systems, but enterprises need to open the authority and upload accounting data when obtaining the service, which leads to a certain extent to increase the risk of accounting data leakage. (2) The construction of informatized accounting in the context of digitalization faces external security risks. External security risks mainly include the possible virus attacks on the system and the security holes in the system itself. Although the state in the construction of accounting informatization has introduced a series of normative measures, but there are still individuals or enterprises for personal gain at the risk of violating the law. Due to the accounting data information is stored on the computer carrier, if the enterprise does not store important accounting data on the computer to take effective protection measures, once the attack may lead to a large number of accounting data leakage. (3) The construction of informatized accounting faces internal security risks.

3.3 Lack of Composite Accounting Talents

The core driving force of the development of accounting industry is talents, and talents are the core elements of the development of accounting industry. Management accountant is the direct executor of business management accounting, whose comprehensive quality directly affects the process of digital transformation of business management accounting. At the present stage, there is a lack of compound accounting talents in most enterprises of our country, which is mainly manifested in the following aspects: First, most enterprises pay attention to the training of traditional financial personnel and neglect the training of compound accounting talents; Secondly, many enterprises do not pay attention to the training and promotion of management accounting personnel, which leads to that they do not have good professional quality and professional skills and cannot meet the needs of enterprise development; Finally, many enterprises do not set up a perfect talent training mechanism and development mechanism, which leads to low work enthusiasm and low work efficiency of management accounting personnel. Therefore, in order to promote the digital transformation of enterprise management accounting, we must pay attention to the cultivation and promotion of compound

accounting talents. Only by strengthening the cultivation of compound accounting talents can we effectively improve the quality and efficiency of digital transformation of enterprise management accounting. However, there are still some problems in the process of digital transformation of management accounting, such as lack of talents and low comprehensive quality of personnel.

4. Enterprise accounting digital transformation strategy

4.1 Build technical support for accounting digital transformation

In order to guide enterprise managers and responsible persons to better grasp and understand the market development dynamics, to avoid the risks and hidden dangers that may be faced by enterprises in the process of operation and management, it is necessary to build an intelligent accounting control platform according to local conditions to further analyze and deal with accounting data and information, which is one of the important practical paths for the digital transformation of enterprise accounting.

Enterprise accounting data information is very important for the generation of enterprise management decisions and the formulation of strategic objectives. Furthermore, enterprise managers and decision makers need to combine the actual situation of the enterprise, comprehensively analyze the development and construction of the intelligent accounting management platform to ensure that it can have the ability to unify the management and disposal of financial data, non-financial data, structured data, unstructured data and other types of data, and can be combined with big data technology and artificial intelligence technology to assess and predict the accounting data, strengthen the enterprise risk supervision and control capabilities, and continuously improve the value of accounting management.

4.2 Cultivate composite accounting talents

The new era of enterprise accounting digital transformation, has a strong professional and practical, need to further strengthen the construction of digital talent system, internally to create a high-quality talent team, so that it can provide sufficient support and protection for the establishment of enterprise accounting digital development goals. In the actual process of talent selection and team formation, enterprises need to pay attention to the talent in the audit and supervision and financial accounting and other aspects of the quality and ability, but also need to pay attention to the relevant talents of the digital technology understanding and familiarity with the degree of expansion of the enterprise composite talent proportion, to promote the final realization of the digital transformation of enterprise accounting.

5. Conclusion

The digital transformation of enterprise management accounting is an inevitable requirement to realize the healthy and sustainable development of enterprises. The promulgation and implementation of the new accounting system provides a good external environment for the digital transformation of enterprise management accounting. However, at present, many enterprises in China are still facing some problems in the process of digital transformation of management accounting, such as lack of professional talents, lack of technical support, information security and so on. In order to promote the digital transformation of enterprise management accounting, we should strengthen the training of relevant talents, increase the support for information technology and pay more attention to information security. At the same time, enterprises should also make clear their own transformation direction, determine their transformation goals according to their own development needs, and make reasonable transformation plans. On this basis, enterprises should also strengthen information construction, improve institutional system, optimize organizational structure and strengthen risk prevention and control, so as to promote the digital transformation process of enterprise management accounting.

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