

Research on the Development Trend of Management Accounting in the Big Data Environment

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Abstract: Today, my country has entered the era of big data. In this context, my country's management accounting has ushered in a new development opportunity. In the past, the development of accounting in my country was relatively backward, and it was not enough to support relevant staff to use comprehensive and objective information to improve and optimize management accounting. Nowadays, the development of big data enables relevant staff to obtain required information and relevant financial data through information technology and big data resources, and improve the work efficiency of relevant staff in solving management accounting problems.

Keywords: Big data environment; Management accounting; Development trend

Introduction

The integration of big data and my country's management accounting can provide strong impetus and support for the development of enterprises. The big data environment provides companies with more management accounting-related solutions, which can effectively promote the improvement of the efficiency of the company's various resource utilization, thereby enhancing the quality of the company's management accounting work, and further laying a solid foundation for the development of the company. my country's management accounting is developing rapidly in the big data environment, and many innovative management accounting application methods have been produced in the process of its development.

1. Summary of Management Accounting Research

1.1 The basic content of management accounting

"Internal report accounting" is another name for management accounting. Among them, the management control system and cost accounting are the main components. If an enterprise wants to ensure the normal operation of its financial management and daily business activities, it should actively conduct management accounting and give full play to the positive role of management accounting in the enterprise. For management accounting, creating value and maintaining value are important contents, and decision-making relevance is the main goal. It can collect relevant data generated by the company in daily business activities and conduct in-depth analysis on it. When carrying out this work on the management object, the relevant staff need to take the use value of the management object as the basis, and carry out value-related management on this basis. From this point of view, good management accounting can help companies adhere to good business strategies and achieve financial integration. "Difference analysis" is the most commonly used analysis method for relevant staff in management accounting. On the surface, the functions of management accounting are almost the same as those of financial accounting. But in fact, there is a fundamental difference between management accounting and financial accounting. Its main content is to explain the past, control the present, and plan for the future^[1]. The main functions of management accounting are shown in Figure 1.

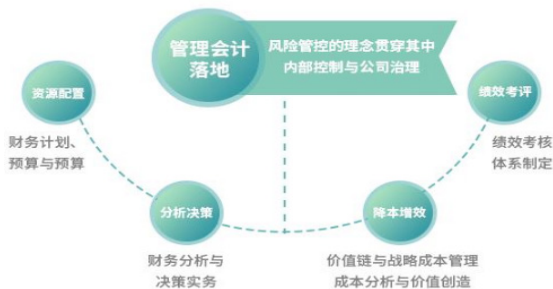


Figure 1: The basic functions of management accounting

1.2 Problems of traditional management accounting

In recent years, although the scope of application of management accounting in my country has been continuously expanded, its application time is still relatively short. Moreover, the backwardness of my country's corporate management concepts and the market economy have also restricted the development of management accounting to a certain extent, making my country's management accounting not perfect. The following are some of the problems that have arisen in the application of management accounting in Chinese enterprises.

(1) In the past, the scope of management accounting in our

country was relatively small, and related staff researched it relatively shallowly. Most of them focused on enhancing the stability of product costs, rather than focusing on the production of new products. And development. At the same time, if management accounting is to be used for decision-making, relevant staff need to ensure the timeliness of relevant information provided by themselves.

(2) At present, the managers of most enterprises in my country have not yet formed a strong management concept. Management accounting is not responsible for accounting for corporate behavior, but for managing corporate behavior. Generally speaking, the core literacy of corporate managers can directly affect the effectiveness of corporate management accounting. However, the managers of most enterprises in my country still stick to the traditional habits of enterprise management, refuse to accept the knowledge related to modern enterprise management, do not understand the basic content of management accounting, and their management concepts are quite backward, making my country's management accounting in the enterprise. The development of has been blocked.

(3) Obviously, in Chinese enterprises, relevant systems related to management accounting still need relevant staff to further optimize and improve them. However, management accountants with high professional level are not common in Chinese enterprises. Therefore, most enterprises in our country will allocate the tasks of management accounting to the financial department to complete. However, the skills of financial accounting in the financial department do not meet the skills required for management accounting. Therefore, the financial department has no way to better complete the management accounting tasks assigned by the enterprise.

2. Application of management accounting in electronic information industry under big data environment

In the past management accounting, its related systems were relatively backward and could not support the relevant staff to obtain relevant information about the daily business activities of the enterprise. Today, the advent of the era of big data enables companies to use big data to obtain relevant information generated in daily business activities, and then carry out management accounting related work. In addition, the combination of the Internet and the management accounting of Chinese enterprises can help relevant staff to give full play to the positive role of the Internet in data processing, effectively improve the work efficiency of relevant staff, and reduce their workload [2].

Application decision-making layer, model building layer, basic system layer and data warehouse layer are all the main components of the management accounting system of electronic information enterprises in my country. In an electronic information enterprise, the collection of management and production systems is the basic system layer. Billing system, management system, sales system, maintenance system and inventory system are all included in the basic system layer. The system can use big data to support the development of all aspects of the enterprise, such as management, production and sales, and promote the construction of enterprise management accounting data systems. On the basis of the basic system layer, the staff can store relevant data in the system layer to carry out the construction of the model building layer. If the quality of the data in the basic system layer is higher, the plan made by the relevant staff will also have higher feasibility. The model building layer mainly processes the data previously stored by the relevant staff, and further improves the value of the data in the basic system layer through related calculations and analysis. The application decision-making layer is mainly to help companies analyze and make decisions on the relevant affairs of the company by relying on data, which is the final link in the management accounting system. Reasonable application decision-making can effectively improve the operational efficiency of the enterprise and further promote the development of the enterprise.

The era of big data provides a good opportunity for the development of my country's management accounting. In my country's electronic information industry, the scope of application of the management accounting system of enterprises has been continuously expanded, and it also needs to be further optimized and improved. The correct and effective evaluation of the performance of relevant staff, the close integration of marketing methods and actual conditions before implementation, and the active improvement of the return on investment of relevant staff are the main contents of the practical application of my country's management accounting system. . Although our country's electronic information is in a period of vigorous development, it is under great pressure and is constantly being suppressed by the policies of Western countries. In addition, my country's efforts to improve people's living standards have reduced the economic benefits that my country's electronic information industry can obtain to a certain extent. Therefore, my country's electronic information industry needs to carry out precise market positioning, insist on starting from reality, analyzing specific problems, and formulating targeted sales plans to improve its core competitiveness while meeting consumer needs.

3. Conclusion

From the above, the development prospects of management accounting in my country under the big data environment are relatively broad. Therefore, relevant companies should actively face the opportunities and challenges of the development of management accounting, and make full use of various resources in the big data environment to provide power and support for the development of management accounting. In addition, companies should also actively carry out courses and training related to big data and management accounting, improve the core literacy of related staff, enhance their own comprehensive strength and market competitiveness, and further realize their own development.

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