

# Research on the transformation of financial accounting to management accounting in the era of artificial intelligence

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**Abstract.** With the continuous development of life, the application of artificial intelligence in various industries is becoming more and more widespread. In the context of the era of artificial intelligence, finance workers have to realize the transformation and upgrading of their own work ability and work quality. Finance workers have to realize the transformation of management accounting to achieve self-improvement, and also promote the intelligent development of the whole financial management work.

**Keywords:** Artificial intelligence era; financial accounting; management accounting; transformation research.

## 1. Introduction

In the current era of artificial intelligence development, artificial intelligence technology has been widely applied to the daily management of finance. Financial management personnel should be aware of these problems and realize the improvement and progress of their own abilities in the process of work. They should actively realize the improvement of their own work position and work ability to realize the current development of the whole finance industry.

## 2. Research significance of the transformation of financial accounting to management accounting in the era of artificial intelligence

From the current social development situation, artificial intelligence technology has played a very important role in the whole service area. Enterprises in the process of development should do a good job of financial management within the enterprise, to understand the actual situation of the current business development of the enterprise, and really do a good job of planning and management for the operation and development of the enterprise. Financial management workers should understand the link between financial accounting and management accounting, and should combine the actual situation of the current development of enterprises, and do a good job of transforming and upgrading the working mode of enterprises. In the process of development, enterprises should implement the economic responsibility system and realise the comprehensive development of internal business control. After realising their own transformation, enterprise financial workers can comprehensively improve their professionalism and comprehensive quality, and can also improve the financial management level of enterprises. It can provide a certain impetus for the development of the enterprise and can also improve the competitiveness of the enterprise.

## 3. Problems in the transformation of financial accounting to management accounting in the era of artificial intelligence

### 3.1 Traditional thinking is more serious

In the current social development, financial accounting to management accounting in the transformation process still has certain problems. The actual situation of the current development of the era of artificial intelligence shows that if financial accountants can realize the transformation of their own working ability, they can improve their professional ability comprehensively, and also improve the quality of their work. But some of the financial accounting staff in the process of

development of ideas still has not been a certain change. The influence of ideas on the behaviour of individuals is very great, and because the ideas are too old-fashioned, it is difficult to truly implement the financial transformation work. The problem will then directly affect the financial accounting transformation, the actual effect will also cause a certain impact on the quality of the subsequent work of the personnel. And from the current actual transformation situation, the financial workers will also be affected by some of the financial development of enterprises, enterprises if in the process of development pay more attention to traditional financial accounting, then many financial workers are not aware of their own management accounting function of the transformation and optimization. Some workers may also have concerns if they receive a request to transform and upgrade themselves. And from the current social development situation, some enterprises do not attach importance to the development of financial work in the process of development, and do not introduce some modern information technology or some modern equipment, resulting in the enterprise internal information construction is still relatively backward. In the process of realising their own transformation, service workers will be subject to some construction and influence of the transformation of financial work within the enterprise. Financial accounting workers need to deal with more information in the course of their actual work, and in order to make all the information accurate and fast and efficient, they need to use some information technology equipment and techniques. However, due to the relatively limited information technology within the enterprise, there are certain difficulties in carrying out financial work. In the process of carrying out financial management work, some enterprises do not do a good job of planning the transformation of enterprise accounting, nor do they prepare sufficient funds. Many managers' awareness of the transformation is not in place, resulting in certain obstacles to the transformation of work functions.

### **3.2 Accounting staff are not familiar with the application of information equipment**

In the current social development, information technology and information equipment in the entire financial work industry is very widely used, finance workers in the daily financial management work process need to use some modern information technology information equipment. However, many finance staff are relatively old and not familiar with the use of some modern information equipment. Moreover, some staff are fundamentally unable to change their traditional thinking and behaviour, and are more accustomed to adopting some traditional ways of dealing with the content of financial work. As workers are not able to accept and learn the application of information technology equipment well, resulting in the financial work can not be truly transformed. And from the current actual situation, the level of financial control within many enterprises is not high, this phenomenon will also directly affect the transformation of the type of work of financial accounting staff, in the context of the development of the new era, the professional ability and work ideas of financial staff is very important, because the level of control within the enterprise is not high, resulting in workers in the process of carrying out management work there are certain problems. High-quality financial management work requires high-quality financial staff, but at present some staff do not really realise the importance of their own transformation and do not coordinate and cooperate with workers in other departments in the process of work, which will lead to the overall financial transformation is not thorough enough and it is difficult to play an obvious transformation effect. In the context of the development of the new era, it is also necessary to accelerate the speed and pace of financial transformation, to understand the main situation of the current era of development, to ensure that financial management work can adapt to the actual needs of the current social development, and to promote the development and progress of enterprises in a comprehensive manner.

## **4. Research measures for the transformation of financial accounting to management accounting in the era of artificial intelligence**

### **4.1 Strengthen the awareness of corporate transformation**

For the current social development, the competition pressure between enterprises is very big, enterprises in the process of financial management work, to increase the financial work of the transformation and upgrading of awareness, managers should first of all, combined with the actual situation of the current development of enterprises to analyse, to start from different angles, require all the staff can realize the importance of financial transformation and upgrading, and can be actively involved in financial transformation work. The leaders of the enterprise should understand the current development background of the era of artificial intelligence, and should constantly realise the transformation of the work of the enterprise and really have a certain sense of transformation. To constantly analyse some of the problems that exist in the current process of financial accounting work transformation, analyse the specific advantages and disadvantages, and to make a comprehensive analysis of some of the content of financial transformation work. In the process of carrying out the financial transformation work, the business ability and professional ability of the financial accounting staff should be constantly assessed, and some interesting training activities should be actively carried out to strengthen the control awareness of the financial management staff comprehensively.

### **4.2 Improved asset utilisation**

For the current development of enterprises, it is very important to carry out internal control work. In the process of carrying out daily management, the managers of enterprises should not only do a good job in the audit of fixed assets, but also carry out a comprehensive analysis and study of the utilization of fixed assets within the enterprises, and should do sufficient management work. It is necessary to carefully understand the current utilization of fixed assets to ensure that the utilization rate of fixed assets can be maximized. And from the current work situation, the financial staff should have a strong sense of responsibility in the actual development process, which requires the financial staff to have a strong sense of transformation and the concept of transformation, and to be truly clear that they are the main body of financial work. In the process of carrying out financial management work, the workers should understand the actual situation of the current development of enterprises and realise the improvement and optimisation of their own abilities with the help of modern technology and their own professional knowledge. Finance staff must also really understand the current work development in the context of artificial intelligence and the development needs of society, and must use some modern tools to comprehensively improve their professional abilities and realise their own upgrading and transformation. The financial staff of enterprises must have a strong sense of responsibility, to achieve the systematic development of their own enterprise financial accounting transformation, to truly achieve the goal of enterprise accounting transformation.

### **4.3 Strengthen the financial control of the enterprise**

In the context of the current development of the new era, the development of enterprise financial management work is very important, managers should clarify the main content of financial control work, to improve the overall level of control, and at the same time to achieve the transformation of financial accounting to management accounting within the enterprise. The managers of the enterprise should first pay attention to the training of the financial accounting staff within the enterprise, requiring the financial staff to be able to have strong professional and management abilities, and to really have some basic abilities and thinking of the management accounting staff. In addition to having strong professional accounting skills, financial workers should also be able to use some information technology platforms and equipment proficiently and have strong application skills. It is necessary to continuously strengthen the strength of the internal financial control work of the enterprise and understand the basic situation of the management accounting personnel of the enterprise, so that the financial personnel can have more advantages. Combined with the actual

situation of enterprise development, the working mode of enterprise management is organised, while the actual performance of management work is comprehensively improved, and the subsequent development of the enterprise is provided with impetus.

## 5. Conclusion

In summary, in the context of the development of artificial intelligence, the transformation and upgrading of corporate finance staff is very important. Financial workers should have a strong sense of responsibility and understand some of the problems that exist in the current social development. To do a good job of accounting audit, to truly realize the transformation and upgrading of the form of enterprise financial accounting work, and to comprehensively improve the actual level of financial work within the enterprise.

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