Challenges and Countermeasures of Management Accounting in Big Data Era

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Abstract

With the continuous application and development of network information technology, in the era of big data, the collection, processing and analysis methods of enterprise accounting data have changed a lot. In enterprise management, the traditional financial accounting mode has been difficult to meet the needs of enterprise development, while management accounting is playing an increasingly important role. In the era of big data, management accounting is constantly facing new opportunities and challenges. This paper mainly expounds the development status of enterprise management accounting under the background of big data era, analyzes the difficulties faced by enterprise management accounting, and puts forward effective countermeasures to promote the development of management accounting, so as to create greater economic value for enterprises.

Keywords

Big data era; Management accounting; Challenges and countermeasures.

1. Big data era and the role of management accounting

1.1. Enhance the market competitiveness of enterprises

In the era of big data information, the data update speed is rapid, and the corresponding Internet platform has been created. Enterprise management accounting can use the internet platform to seek the changes of market development, the laws of consumer consumption, the development prospects of products and so on according to these rapidly developing data information. Through the analysis of these data, enterprises can obtain useful information, so as to constantly adjust their own development strategies and directions, and make their own development decisions, so as to improve their market competitiveness and make them in a dominant position in the market competition in the era of big data.

1.2. Improve the efficiency of enterprise development

Enterprise management accounting is a process of multi-faceted and multi-angle effective data analysis based on massive data. By analyzing these data, we can better promote the development of enterprise management accounting. In this process of continuous analysis and development, the numerous workload of enterprises is reduced, and the huge amount of data and information is made more organized and clear. When these organized and clear data are presented to the enterprise management decision-makers, they can better understand the enterprise development status and market development direction, and make reasonable and effective plans in line with the enterprise’s own development. In this complex data more clear and orderly process, reduce the workload of enterprise personnel, greatly improve the development efficiency of the enterprise [2].
1.3. Implement effective internal assessment system

Enterprise performance evaluation has been the work content of management accounting for a long time, at the same time, it is also a difficult problem in enterprises. Enterprises need to consider many factors at the same time for performance appraisal, while enterprises often have personal subjectivity in the appraisal, and will take personal wishes into the achievements and results of performance appraisal. If these subjective factors are added to the assessment, it may undermine the enthusiasm of employees. The enthusiasm and work enthusiasm of employees are not high, which will further affect the normal operation of various functions of the enterprise, and have adverse effects and consequences on the enterprise [3]. In the era of big data, management accounting can conduct fair and just assessments of the various performances of employees through data collection and analysis. In this way, we can avoid the occurrence and occurrence of omission and partial generalization, so as to improve the working enthusiasm and enthusiasm of employees, and then give them certain rewards and penalties, which can help enterprises to implement an active and effective internal assessment system.

In addition, the importance of management accounting in the era of big data is also reflected in the aspects of helping to predict the future of the enterprise, helping to expand the development horizon of the enterprise, and improving the accuracy of the enterprise forecast.

2. Challenges of management accounting in the era of big data

The arrival of the era of big data has brought various opportunities for the development of enterprises. Through the analysis of various data, enterprises can better understand the current market development situation and trends, actively avoid risks, open up new paths, make management more convenient, and bring greater profit margins. At the same time, however, management accounting in the era of big data also faces many challenges, which are as follows:

2.1. The development level is low

Enterprise management accounting came into being in line with the needs of the development of the times and the needs of enterprise management, and its appearance time is only a few decades. Up to now, there are still many enterprises whose management accounting system is not perfect, and the related theories are not sufficient. Before that, the enterprise did not have relevant actual cases for reference, which was basically a blind spot, requiring the enterprise to explore it bit by bit. Generally speaking, the development time of enterprise management accounting is still relatively short, and the development level is still low, which is not enough to support the development of modern enterprises. Therefore, in the actual use of the management process, enterprises need to constantly explore the new world of management accounting, gradually improve the level of management accounting, and make it more perfect, so as to maximize its role. In addition, enterprises also need to combine the characteristics of the development of today’s big data era, and then make an effective analysis of management accounting to build a management system integrating the two. So as to give full play to the advantages of management accounting, so that enterprises get more rapid and stable development.

2.2. Lack of professional management accounting talents

After obtaining the data, the company needs to process and analyze the data, and select the important data information needed by the enterprise development, so as to promote the development of management accounting and further help the company to make a reasonable plan to promote the rational and effective development of the enterprise. At present, there are fewer management accountants, fewer professional and high-quality management accountants, and most of them are ordinary accountants. Such accountants show a serious polarization
tendency, and the supply and demand of the market can not match, so it is difficult to meet the effective demand of accounting talents in enterprises. In this respect, some domestic small and medium-sized enterprises are still far behind those well-known large enterprises. In addition, most of the accounting personnel in these small and medium-sized enterprises do not realize the impact of the era of big data on management accounting, nor do they pay enough attention to it, and do not want to constantly improve their own skills and quality. Their inflexible and inflexible working methods are not conducive to the development of management accounting and the long-term development of enterprises. If the enterprise does not gradually improve and cultivate high-quality management accounting talents suitable for the development needs of enterprises, it can not effectively promote the effective development of management accounting work, of course, it can not meet the needs of the development of the times and economic development. Therefore, it is necessary to cultivate professional management accounting personnel and improve the skills and quality of management accounting personnel to improve the development of enterprises in the era of big data.

2.3. Some companies do not pay much attention

With the development of information globalization, in order to keep up with the trend of the times and keep pace with the times, most enterprises have gradually incorporated modern information technology in their own development process, which has enabled enterprises to achieve better development and steadily increase their development level. However, there are still some small and medium-sized enterprises who think that big data management should be the management method used by large enterprises. For their small and medium-sized enterprises, management accounting is too far away. As a result, the importance of big data management accounting is not high. They do not want to spend their own human, material and financial resources, and increase the cost burden of the enterprise in this respect to complete the distant or even small things. Most of them have a one-sided understanding of management accounting in the era of big data, and do not realize the real role of management accounting in the era of big data at all, and lack of understanding of its application [4]. If these enterprise managers insist on this idea for a long time and do not keep pace with the times and innovate, it will seriously affect the future development of the enterprise, and make the enterprise stay in a state of self-restraint for a long time, unable to integrate into the current big data era.

2.4. Information security performance is not high

The era of big data is developed on the basis of network technologies, which are inherently insecure and unstable. In this case, the security of information collected by enterprise management accounting is often not high enough [5], which is likely to be stolen or leaked. Most of the information collected by enterprises is private information of individuals and organizations, such as customers’ personal home addresses, company trade secrets and so on. Once this information is leaked or stolen by network criminals, it will bring harm to customers, bring negative resistance to customers and bring bad influence to enterprises. In addition, the good image of the company itself displayed to the public by the company will be destroyed, which greatly reduces the company’s creditworthiness. If the company’s business secrets and core technology are leaked, through the rapid spread of the current network, it will soon be known to the public, which will cause huge economic losses to the company [6]. In short, the low security performance of data information will have a negative impact on both enterprises and individuals, and even bring huge economic losses and serious consequences to the enterprise. Therefore, how to maximize the role of data information in the era of big data without letting this information leak is a problem that enterprises should consider at this stage.
3. Countermeasures of management accounting in the era of big data

Based on the above-mentioned challenges faced by management accounting in the era of big data, this paper puts forward some solutions for management accounting in the era of big data, hoping to keep up with the new development pattern of management accounting, so that enterprises can keep up with the process of the era of big data and create greater economic value.

3.1. Strengthen enterprise planning

Due to the arrival of the era of big data, enterprises need to adapt to the constant changes of the times and actively apply enterprise management accounting in the era of big data. However, the development time of enterprise management accounting is short, the development level is low, and there are no relevant practical cases for reference. Before that, traditional enterprises usually adopted the creative drive mode to develop. After entering the era of big data, enterprises need to rely on technology-driven mode to gain a foothold. This requires enterprises to constantly improve their information technology and make full use of enterprise management accounting in the era of big data. Only in this way can we gain a foothold in the era of big data, not be eliminated by the society, and achieve higher and faster development. Enterprises need to plan for their own future, through the innovation and transformation of their own operation and management mode, so that their own operation mode and big data environment can be constantly integrated. Enterprises should constantly improve their own information technology, use technology driven development model to achieve innovation, realize the optimization of product value, and improve their operational efficiency. In the era of big data, strengthening the planning of enterprise management accounting can better promote the improvement of enterprise operation and management efficiency, enable enterprises to better face difficulties and challenges, and develop themselves in the era of big data, and finally achieve leapfrog development.

3.2. Training high quality management accounting talents

Talent is the scarcest resource in today’s era, while high-quality management accounting talents are even scarcer in today’s enterprises. Most enterprises only have general accountants, and there are very few professional and even high-quality management accountants. These accountants only have general accounting skills, but they don’t know the advanced accounting skills that enterprises need, which shows a serious polarization trend. If we want to improve the quality and accomplishment of enterprise management accountants, we should start from the source. Colleges and universities should strengthen the popularization of knowledge in management accounting, increase discipline education in this area, and constantly refine accounting disciplines to make accounting personnel more professional and precise [8]. Let students know the development trend and direction of management accounting on campus, and master relevant skills, so that they can better meet the development needs of modern enterprises after going out of society. In addition, enterprises should also strengthen the training of their internal employees, so that they can receive more professional education and knowledge, and constantly adapt to their own development. Enrich the professional skills and professional qualities of employees, improve their ability to analyze big data, and gradually improve their comprehensive ability. Enterprises should also let them know more about their own enterprise culture and enterprise system, and have strong inner and psychological qualities to resist when faced with strong external attraction, so as to minimize the loss of enterprise accounting talents. Enterprises can also implement incentive mechanism and performance appraisal for employees, give them incentives once a week, and give them certain promotion and punishment. Enterprises need to share and exchange their learning experiences.
regularly, and constantly build a more perfect talent training mechanism to promote the smooth development of corporate management accounting.

3.3. **Strengthen the theoretical research and cognitive understanding of management accounting in the era of big data**

Because many enterprises do not pay enough attention to management accounting in the era of big data, and do not fully understand it and keep up with the trend of the times, enterprises should further strengthen the theoretical research and cognitive understanding of enterprise management accounting in the era of big data. Enterprises can invite experts in professional fields to conduct seminars, so that everyone can get more contact with and understand this knowledge and develop new ideas. In addition, according to the developed multimedia and Internet platforms at present, we can fully understand and understand the management accounting in the era of big data by using free online resources such as massive open online course and Netease Cloud Classroom. Employees can also learn more about this through these platforms in their spare time. Through knowledge contest and experience exchange conference, the company can consolidate and strengthen employees' cognition of management accounting, which not only exercises their language expression and communication ability, but also strengthens people's cognitive understanding of management accounting in the era of big data. By continuously strengthening enterprises' understanding of this aspect, they have a better understanding of it, so that enterprises can realize the necessity of using management accounting in the era of big data, conform to the trend of the times, maximize the interests of enterprises, overcome difficulties and challenges, and achieve long-term and steady development.

3.4. **Improve the information security system**

In the big data environment, enterprises should make their own networks more secure, so as to provide more secure guarantee for the operation and development of enterprises, and try to avoid the emergence of those problems and interference of factors. First of all, we should do a good job in the legal information security system from the national level. The state should introduce more relevant and reasonable legal systems, and the relevant legal systems in constantly improve, so as to resolutely safeguard the legitimate rights and interests of enterprises and people, so that those unscrupulous criminals will not have an opportunity. Secondly, the enterprise should also establish its own internal safe and effective information network system, which can be used to transmit and share data within the company, so as to maintain the security and effectiveness of the enterprise's own information. In addition, enterprises can also choose some cloud computing service providers with high stability and security performance to cooperate, and use high technology to encrypt enterprise data, so as to prevent enterprise information data from being leaked and bring huge losses and threats to enterprises. Enterprises can also adopt other methods, such as conducting risk investigation, adjusting enterprise management methods at any time according to market changes and taking adequate preventive measures [10]. Only in this way can we give full play to the role of data in the era of big data, ensure that enterprises have their own foothold in the era of big data, and achieve safe and stable development.

4. **Conclusions**

At present, China's economy has entered a new development model. In this case, facing the background environment of the big data era, enterprises should keep pace with the times, constantly develop and innovate, and constantly explore management methods and technical methods suitable for their own business development. Fully understand realizes the importance of management accounting in the big data era and can make full use of them. In this
process, enterprises should be able to cope with the challenges brought by the era of big data, seize the opportunities, meet the challenges and overcome the difficulties. Enterprises should speed up the training of high-quality management accounting talents, improve the information security system, constantly deepen the research and understanding of it, formulate reasonable solutions, improve the efficiency of enterprise operation, fully realize the value of management accounting, bring greater economic benefits to enterprises and obtain long-term and stable development.

References


