

Enterprise intelligent accounting system structure and intelligent accounting method

Qin Liu

Changsha University of Science & Technology
15616196205@163.com

Abstract: Enterprise accounting aim directly determines the construction of accounting system, and different accounting purpose puts forward different requirements of the accounting system construction, therefore the enterprise leadership and management in building enterprise intelligence structure, accounting system is very pay attention to the target design, and thus determine the intelligent accounting method. On the basis of understanding the implementation of enterprise intelligent accounting in recent years, this paper deeply discusses the architecture and specific application methods of enterprise intelligent accounting according to advanced technology concepts such as artificial intelligence, Internet of things and cloud computing, so as to guide enterprises of all walks of life to achieve sustainable development goals.

Keywords: Intelligent accounting; Architecture; Technical method; Activity based cost management

1. Introduction

Nowadays, the fundamental purpose of enterprise accounting is to achieve the business objectives of enterprises. Therefore, only targeted research on the business objectives of enterprises is needed to fully understand the accounting objectives of enterprises, so as to complete the construction of accounting system in an orderly manner. According to the enterprise accounting and experience in recent years, the actual work goal is reflected in the following points: [1.2]the first is to point to the fundamental goal. For the development of enterprises in the modern social environment, all funds come from investment and construction, and investors use the form of investment to complete the construction and development of enterprises, to ensure their own investment capital to achieve value-added, so the profit after tax is the ultimate goal of enterprise operation; Secondly, it refers to the preconceived goal. In terms of enterprise operation and management, material elements are one of the very key contents, and other aspects involve employee input. Therefore, effective measures must be taken to continuously introduce manpower during enterprise operation and management. However, each employee of the enterprise is to earn the corresponding remuneration. The enterprise will deduct the corresponding material consumption, and has sufficient funds to pay the salary of the employees, so as to ensure that the employees have a certain salary income. In other words, after deducting the cost, the enterprise income should have enough income to pay the salary for the enterprise employees; And finally, social goals. In the process of enterprise operation and management, the principle of tax payment is divided into two kinds. On the one hand, it is to make up for the social cost consumed by the enterprise during the operation, and on the other hand, it is to promote social progress. In enterprise operation, cost expenditure not only involves its own demand expenditure, but also includes social expenditure, and the main way of social expenditure is tax payment. In the social economic activities, enterprises will pay taxes according to the corresponding tax payment system, which will transform into the social goals of enterprise management while realizing the social and economic benefits.[8.9]

According to the research results of enterprise intelligent accounting system structure and accounting method in recent years, the comprehensive reform of accounting work has the following advantages: first, it can meet a number of requirements of enterprise accounting. The fundamental purpose of accounting information is to provide effective basis for the decision-making of senior leaders of enterprises. Under the background in the era of big data, the relevant accounting information demand is higher and higher, more changes have taken place in accounting information

user, on the one hand, should first focus on enterprise part of cash flow, determine the main earnings, on the other hand is to gradually increase the monetary information demand, especially the enterprise decision makers are in complex market environment, Must have a comprehensive understanding of the operation of the enterprise management department, production information, shareholder information, and real-time understanding of the generation of enterprise accounting information, and then the enterprise accounting information of the timeliness, security, integrity and other higher requirements, and thus to obtain more high-quality accounting information; Second, give full play to the role of information technology. Under the background of the new era, Chinese politics, economy and culture have been developed effectively, and the information technology has accelerated the pace of our enterprise intelligence reform. Therefore, the enterprise leadership should pay attention to the modernization of the work at the same time, in the enterprise internal extensive use of accounting information technology. For example, as the basic condition for multi-party interaction and communication of accounting information, the sharing efficiency of the database system has been significantly improved. It will always regard the subjective needs of the majority of users as the main basis, establish and improve the data storage structure timely, and solve the problems of information island scientifically. The three-level network connection technology can provide accounting information sharing within enterprises, strengthen the connection between enterprises and suppliers, and make enterprises create a more perfect management supply chain; The B/S structure of point-to-point communication can provide strong support for system operation, ensure that the timeliness of internal accounting data sharing meets the requirements, and with the assistance of modern information technology, effectively coordinate and unify enterprise capital operation and various business operations, and accurately integrate various business and financial data; Finally, the comprehensive release of the traditional sense of supervision function. Supervision as the main functions of accounting work, in the face of a specific subject, enterprise financial personnel and related management institutions should, in accordance with the law, strictly examine the rationality and legitimacy of the practical work, and build the intelligent accounting system, put forward the corresponding intelligent accounting methods, can strengthen the standardization of accounting basis work, Guide the practical operation mode gradually realize the procedure, effectively avoid the data deviation caused by subjective factors, and ensure the authenticity and rationality of accounting results. On the basis of understanding the development status of modern artificial intelligence technology and according to the accumulated experience of enterprise accounting in recent years, this paper deeply discusses the intelligent accounting system structure and intelligent accounting methods of enterprises, so as to provide an effective basis for the management of modern enterprises.

2. Method

2.1 Accounting Objects

Enterprise intelligent accounting architecture is to study and reflect the behavior of enterprise stakeholders through data, which involves the subject, object, process, norms and other forms to study the behavior of stakeholders, will observe the behavior of an organization's stakeholders from a multi-dimensional perspective, and make decision support. The intellectualization of the whole system is mainly reflected in five aspects: the first is production process, the second is production management, the third is product innovation, the fourth is economic management, and the fifth is economic regulation.[5.6]

According to the analysis of the accounting system shown in Figure 1 below, the current system is summarized as follows: First, the goal of work is to create value; Secondly, we should pay attention to the ideological work of management foundation, technology foundation, data foundation and talent. Finally, accounting first a system, not the combination of a series of tools, tool is one of the components, so the accounting staff must be after constructing accounting system

structure, familiar with all the work module, and the qi penetrated into the enterprise management, pay attention to play an important role in the practical work.

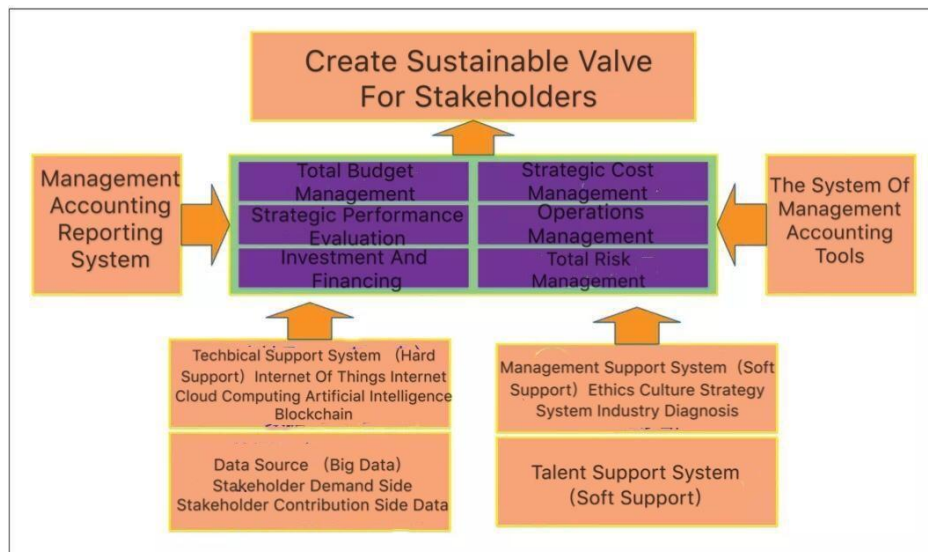


Figure 1 Architecture diagram

2.2 Accounting Basis

The work basis of enterprise intelligent accounting is financial sharing, which consists of three stages. First, it refers to the accounting efficacy, second, it refers to the integration of guidance and finance, and finally, it refers to the great sharing of intelligence. Accounting sharing is the content that most enterprises have planned and designed, and it has been basically realized under the guidance of modern information technology. And the integration of wealth sharing is to ensure that industry wealth is fully integrated; Intelligent sharing is based on the integration of industry and finance, truly realize the sharing of strategic guidelines, business data, financial management, stakeholders and other content, and fully show the correlation between them.[8.9]

Combined with the analysis of financial sharing technical support in Figure 2, it is found that the relevant technical support system involves three levels: first, as the most basic content, the Internet of things can provide effective data in the Internet, mobile Internet, blockchain, etc.; Secondly, the Internet, mobile Internet and blockchain are effective Bridges for information communication and exchange. Finally, big data technology and machine intelligence can transform large amounts of unstructured information into information that can be used for decision making. This information has a certain level, in the practice of development, enterprise managers do not need to master all information technology, as long as clear information technology thinking mode.

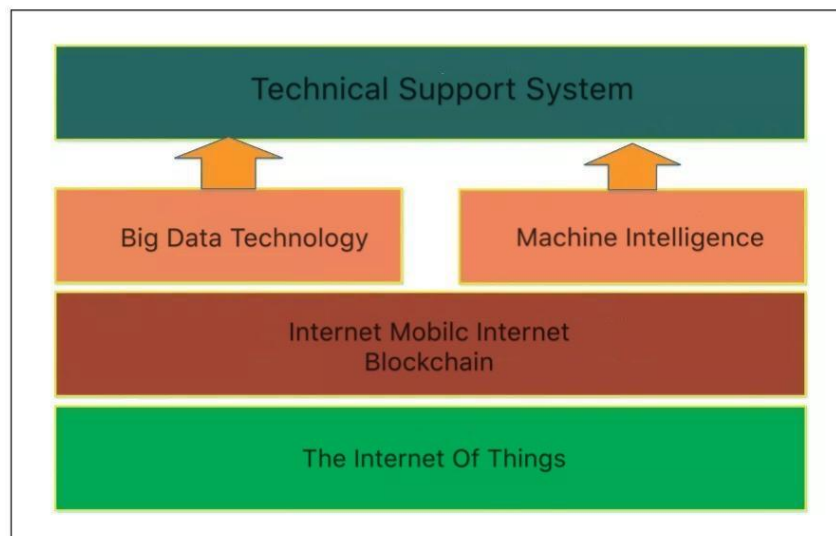


Figure 2 Technical support for financial sharing

2.3 Decision-making process

In the enterprise intelligent accounting system architecture, the intelligent decision-making process should start with the needs of stakeholders and end with the contribution of stakeholders. The overall operation will form a closed-loop structure. According to the analysis of the flow chart shown in Figure 3 below, it can be seen that it is mainly divided into the following steps: first, value is determined according to the needs of stakeholders; Second, combine the specific value to determine the target; Third, identify problems according to specific goals; Fourth, propose effective solutions according to the problem; Fifth, determine the practical operation method according to the scheme; Sixth, combine methods to cultivate excellent skills and knowledge; Seventh, combining skills and knowledge to effectively integrate the internal resources of the enterprise; Eighth, combine the internal resources to dig the contribution of stakeholders.[10]

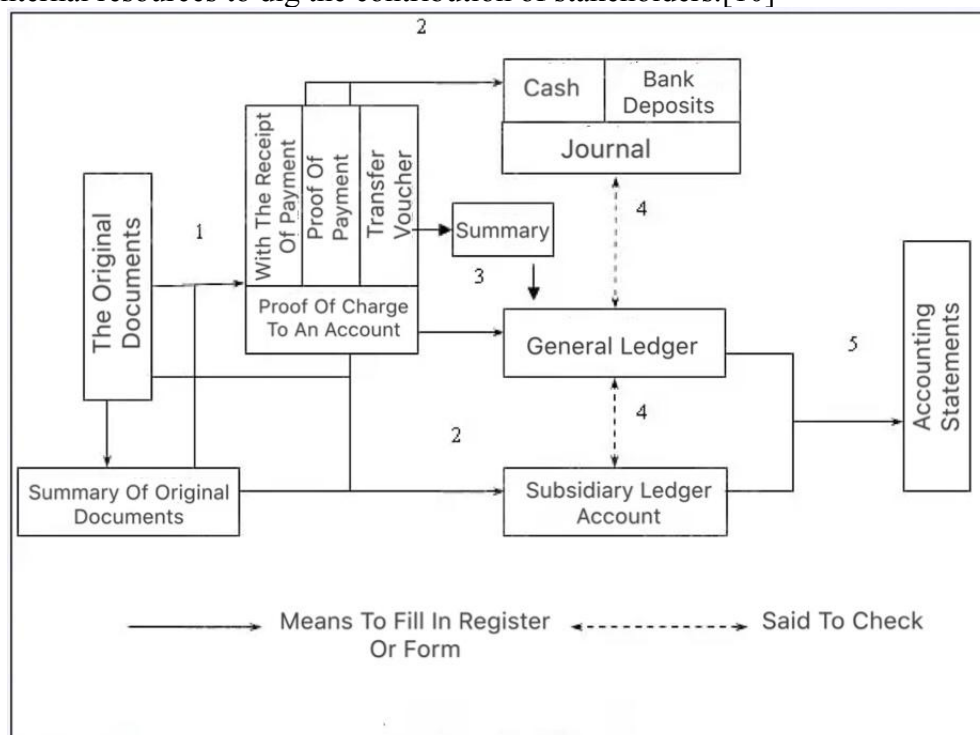


FIG. 3 Flow chart of accounting decision

2.4 Analysis System

For the accounting analysis system of intelligent management, it should be combined with the structure chart shown in Figure 4 below, and focus on basic tasks, such as return on net assets, return on assets, value creation model, economic growth value, profit quality analysis, performance prism analysis, etc.

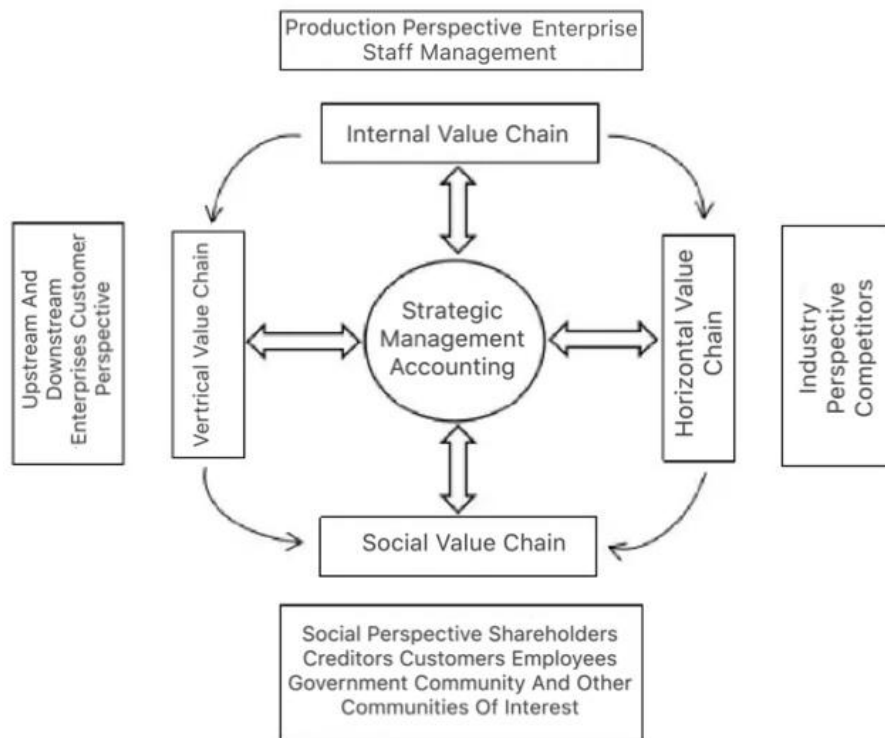


FIG. 4 Analysis system of intelligent management accounting

3. Result analysis

With the steady development of intelligent accounting, the reform of enterprise intelligent accounting system structure and accounting method has become an inevitable trend. According to the analysis of artificial intelligence technology structure chart shown in Figure 5 below, in the wide application of information technology, a variety of high-tech theories have been applied to the field of enterprise financial management, and all walks of life have begun to record the advantages of information technology management and improve the financial management and accounting system. Especially in the enterprise accounting business continues to grow, in the traditional sense of the function of financial management system has been unable to meet the demand of enterprise accounting, only strengthen the intelligent accounting development pace, in order to fundamentally solve the reform of the financial management system problem, and make the accounting system rapid convergence current intelligent era, Truly realize the innovation goal of enterprises under the new economic normal.

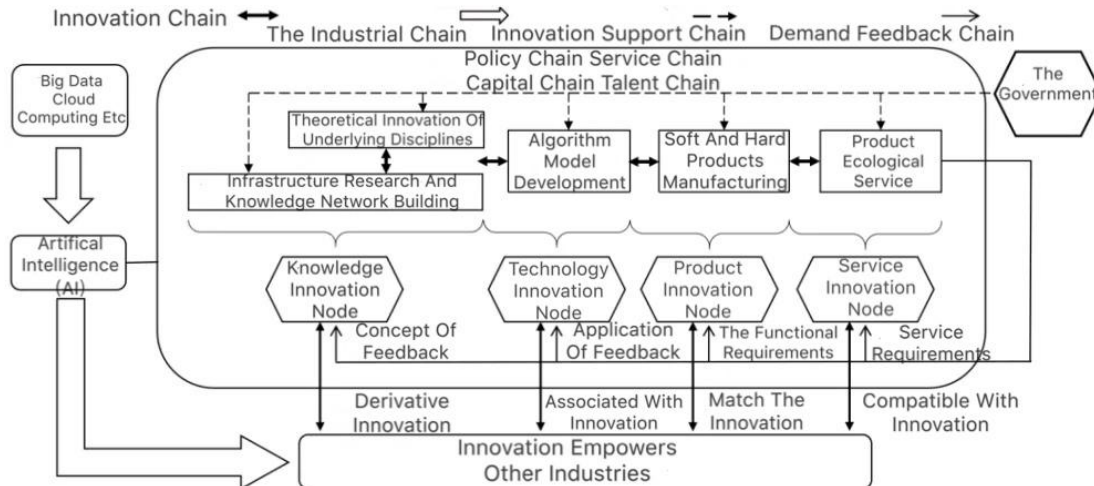


FIG. 5 Structure diagram of artificial intelligence technology

From the perspective of overall development, enterprise intelligent accounting system and intelligent accounting method have the following advantages: First, the gradually improved intelligent accounting system is helpful to improve the efficiency of enterprise financial management. Under the background of information explosion, enterprises must pay attention to improve the efficiency of financial management, give full play to the financial management system, and increase the intrinsic value of enterprises, so as to optimize the overall operation quality of enterprises; Secondly, the gradually improved intelligent accounting system and technical methods are helpful to reduce the risk of enterprise financial management. In solving the problem of enterprise financial risk, if the management does not put forward effective measures, then it will affect the improvement of enterprise revenue level, and will bring more economic and social losses to the development of the enterprise. The modern intelligent accounting system and accounting methods, with a strong ability to prevent risks, from on the basis of guarantee the effectiveness of the accounting data, can help enterprises to build innovation to perfect the financial risk prevention mechanism, real-time monitoring of the accounting risk problem, put forward effective avoidance scheme as soon as possible, so the enterprise management comprehensive ability get promoted; Finally, the gradually improved intelligent accounting system and technical methods are conducive to the real realization of financial information sharing. After building the integrated financial and business management system, employees of all departments can quickly solve the problem of information island, ensure the seamless connection of business information and financial information, so as to improve the comprehensive management level of enterprises.

4. Conclusion

To sum up, in the intelligent innovation and development of enterprises, actively constructing the accounting system structure and making clear the technology and methods of intelligent accounting can not only change the traditional enterprise management mode, but also guarantee the perfection and scientificity of accounting data from the basis. Therefore, our country should strengthen the study on the structure of enterprise intelligent accounting system and focus on mastering more valuable information technology from it.

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