

Challenges and Countermeasures of Management Accounting in the Era of Big Data

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Abstract

With the continuous development of modern information technology, the application of big data has become the theme of The Times. In order to adapt to the development of society, enterprises have begun to pay attention to the cultivation of talents in this field. Management accounting is a profession of data analysis and prediction, which plays an important role in promoting the improvement of enterprise's core competitiveness, enterprise's future prediction, and enterprise's implementation of effective internal assessment system. It is exactly the talents needed in the era of big data. Enterprise management accounting application at this stage the lack of understanding of accounting information security can't guarantee and backward problems accounting talents and technology, to strengthen the training management accounting's ability to forecast and analysis of data, improve the level of management accounting overall quality, advanced technology and platform to introduce measures such as strengthening enterprise constantly improve management accounting talent management, make the enterprise keep up with big data era development, create more economic value.

Keywords

Big Data; Management Accounting; Challenge; Measure.

1. INTRODUCTION

Big data is a hot topic in today's academic and practical fields. In the era of big data, the information technology revolution has subverted the traditional concept of management accounting and ushered in a rare development opportunity for the development of management accounting. Faced with the era of big data, we should calmly analyze and actively promote the development of management accounting by virtue of the advantages of big data.

2. DEVELOPMENT AND RESEARCH STATUS OF MANAGEMENT ACCOUNTING IN THE ERA OF BIG DATA

2.1. Introduction to the Era of Big Data

Big data refers to the accumulated data of users' network behaviors in production and operation. In the process of production and operation, users will leave a variety of behavioral data, collect these data uniformly and conduct overall analysis, so as to get the behavioral rules of the user group and predict the future behavior trend. Big data was first proposed by McKinsey, who believed that big data has already played a role in various industries and life and become the production factor of modern enterprises. In the era of big data, people have made deep mining and use of big data. In terms of the use of big data in the past, most of them are applied in biology, physics, ecology, finance, communication and other industries. With the development of modern information technology, the era of big data has gradually set off a boom, attracting

more people's attention. Big data is not random data with contingency, but the collection of all existing data, which provides the relationship between the general direction and each other. It has the characteristics of high speed and high efficiency, and integrates with modern technology to conduct effective data information processing and feedback, ushering in the era of big data with great potential.

2.2. Research Status of Management Accounting Development in the Era of Big Data

Through searching materials related to this topic on cnki, wanfang database and other websites, and sorting and analyzing existing academic achievements, it is found that more and more literatures and theories begin to focus on the study of management accounting talents in the era of big data. For example, su fangyu (2015) analyzed and introduced the important role of management accounting talents and the concept of big data, and proposed the challenges faced by management accounting posts in modern society and effective countermeasures. Zhao jianpo (2015) analyzed the impact of big data on management accounting, and then proved the role and significance of improving big data management awareness, increasing storage space and training management accounting professionals. Lin nan mainly analyzes the development opportunities of management accounting under the big data environment and puts forward how to develop management accounting in this environment. Existing literature basically focuses on the theme of the era of big data, studies on management accounting talents and positions, and puts forward Suggestions to deal with different problems respectively, so as to maximize the role of management accounting and increase enterprises' emphasis and development on management accounting.

3. THE ROLE OF ENTERPRISE MANAGEMENT ACCOUNTING IN THE ERA OF BIG DATA

3.1. To Promote the Core Competitiveness of Enterprises

The development of information technology has given rise to a lot of new things, and to the areas of production and living has brought the huge change, in the information technology has produced a lot of new things, with the Internet of things is the most characteristics of the era of big data, product, enterprise can through the Internet of things environment of customer data mining valuable information to the enterprise, combining enterprise management accounting professional technical knowledge and means, by means of network consumer prices to the customer and orientation judgment, can put forward feasible Suggestions for the enterprise to choose products to consumer groups, management accounting can through data analysis at the same time, with the market trend, Develop new products in line with market requirements and development, constantly innovate and adjust enterprise products, improve enterprise core competitiveness. Take jingdong as an example. According to the forecast and estimation of management accounting, by September 30, 2016, jingdong's active users continued to grow strongly to 198.7 million in the previous 12 months, with a year-on-year growth of 57%. Orders completed increased by 55% year-on-year to 401.2 million yuan. For the just past singles' day event, jd designed leading logistics supply integrated with warehouse distribution for merchants participating in the event, and the number of orders outside the warehouse increased by five times compared with the same period last year. Through the study of management accounting, this example shows that whether the products provided by enterprises can meet customer needs and whether they can adapt to the changing trend of the market is the concentrated reflection of the core competitiveness of enterprise development. Management accounting can draw a conclusion through the study and analysis of this aspect and provide favorable development direction for enterprises.

3.2. It is Helpful to Predict the Future of the Enterprise

Market competition is complex and changeable, and many uncontrollable factors will affect the operation and development of enterprises. Therefore, enterprises need to forecast products, resources, prices, customer demand and other aspects to effectively grasp the market. According to statistics from relevant departments, by the end of 2016, the number of mobile phone users in China had exceeded 650 million. The function of mobile phone is not limited to sending text messages and making phone calls, and it has gradually become a daily necessity for people. Enterprise management accounting according to these existing data and the annual change trend, the application of scientific methods to make forecasts, will ensure the sustainable development of enterprise products. For example, according to the data from ant financial, through the research on the consumption behavior of YAMADA's Chinese customers, the proportion of settlement and payment means has changed from 50% of cash and bank card respectively to 3:3:4 of alipay and card and cash at present. In the case of Donki, a chain store, the proportion of Chinese tourists using alipay has increased to 30-40%, and even 60-70% in promotions. The data through the management accounting, can be found that pay treasure is conducive to the development of the present stage, the development trend of increasing consumer use of alipay, pay treasure to business is the popular trend of the customer to choose, so the enterprise can according to the market dynamics continue to improve the function of the alipay and business, management accounting at the same time also can according to other similar functions of software to understand the situation of the development, complement each other.

3.3. Implement Effective Internal Assessment System

Performance evaluation has always been the work of management accounting, and it is also a difficult task to deal with, because the performance evaluation of internal personnel needs many factors to be carried out together, and the combination of actual evaluation and performance is lack of scientific methods, often subjective. If the evaluation result is unreasonable or unfair, employees' enthusiasm and work enthusiasm will be hit and frustrated. In the era of big data, employee assessment generally consists of three aspects. On the one hand, transaction data is mainly reflected in ERP,MRP and CRM systems of enterprises; on the other hand, interactive data is mainly derived from social media such as WeChat, weibo and public platforms; on the other hand, perception data is mainly provided through the Internet of things. Through data collection and analysis, management accounting can evaluate the performance of internal employees and the overall benefits of the enterprise, as well as understand the performance of competitors in the market, and find out the problems through comparison. Data collection is carried out in a planned way to avoid omissions and overgeneralization, which cannot create a real data environment and is not conducive to the scientific evaluation of management accounting.

4. THE DEVELOPMENT OPPORTUNITY OF MANAGEMENT ACCOUNTING IN THE ERA OF BIG DATA

4.1. Management Accounting Is Integrated Into the Whole Process of Business Operation

In the era of big data, management accounting is no longer simply for later analysis and summary of enterprise management, and pay more attention to in every link of enterprise management is analyzed, through the whole process of operation and management, to use big data for management decision analysis, to extract more useful information, bring more benefits to the development of enterprises. In the enterprise management process to grasp the direction of enterprise management, the use of management accounting knowledge and effective

information to the enterprise more comprehensive development support. Management accounting will be integrated into the development process of enterprises to play a greater role.

4.2. Accounting Information Management More Perfect And Effective

In the era of big data, due to the huge data, the information processing mode is more scientific and effective. The construction of information processing platform provides an opportunity for management accounting, which can be more accurate and can find information resources more quickly. Traditional management accounting is for information management, the lack of information is not only the lack of the resource itself, there is also a mode of information processing, and the advent of the era of big data for this got must improve and progress, effective information management system to provide strong support for management accounting, the accounting information management will be improved effectively, so as to give full play to the role of management accounting to play a better service for the enterprise and play a bigger role.

4.3. Management Accounting Functions Play A Greater Role

The traditional management accounting is to serve the enterprise, is only the service type work, is carries on certain management work for the enterprise accounting work. As the function of management accounting is limited to services, enterprise managers do not pay attention to the management accounting of enterprises, believing that management accounting cannot bring economic benefits to enterprises, but only to do basic sorting and accounting work. However, in the era of big data, management accounting is more than that. It runs through all the business decisions of enterprises, providing information for the decision-making of enterprises, providing accounting support for enterprises with big data, and providing certain strategic guidance for decision makers, so as to bring more favorable development direction and decision-making direction to enterprises. This makes management accounting in the enterprise function has been developed and promoted, function is bigger, more effective for enterprise development decision-making service.

4.4. Management Accounting Personnel Training Mode Change

Due to the arrival of the era of big data, management accounting talents are not only qualified with accounting knowledge, but more importantly, management talents. Management accounting work should also have logical ability, information conversion and screening ability, have a certain management ability, all-round development, stand in the perspective of managers to deal with enterprise accounting work, so as to provide the support of human resources for enterprises. Comprehensive talents are the training direction of management accounting talents. In today's era, this is not only a talent requirement for management accounting, but also an increasing number of industries and posts need comprehensive talents with comprehensive knowledge and strong professional knowledge.

5. THE MAIN PROBLEMS OF MANAGEMENT ACCOUNTING IN THE ERA OF BIG DATA

5.1. Lack of Understanding of Management Accounting Application

The arrival of the era of big data has a great impact on some enterprises, because these enterprises themselves do not realize the importance of data, but unilaterally believe that big data management should be applied by large companies, not important for small and medium-sized enterprises. If entrepreneurs are wrong about this, it is a lack of understanding of management accounting. For enterprises, they need data support from human resources, material resources, equipment, environment, products and other aspects. However, if enterprises stop their understanding of big data and do not conduct profound research, it will have a great impact on the development of enterprise management accounting.

5.2. Can Not Guarantee the Security of Accounting Information

The leakage and loss of accounting information generally include internal personnel leakage, network security is not in place and accounting personnel error operation and other reasons. If there were rumors that Letv's capital chain was damaged, Letv chairman jia yueping also fled; Then a large number of media claimed that Letv's various businesses were short of funds. For example, about 60% of Letv's copyright fee was not paid in accordance with the agreed time, and the mobile phone supplier's payable amount could reach 15 billion. Once there was online Revelations from a baidu agent, according to the content learned that Letv due to debt of 30 million, in baidu's major advertising has stopped cooperation. It has triggered speculation of important people in the industry and many comments from insiders, pointing out that Letv's capital has been in a crisis stage. As a result of the above internal information disclosure, Letv company was seriously affected, from November 1, letv network ((300104.sz) stock price has continued to decline. By the end of trading on October 10, letv's share price had fallen 14.17 percent to 37.99 yuan, which is close to the average price of 37 yuan in last year's stock market crash. Now the market value of letv has decreased by 12.56 billion yuan to 75.284 billion yuan. As can be seen from the above data, once the information resources inside the enterprise are leaked, the outside world will fluctuate, and the harm to the enterprise is also very serious, so the security of accounting information is still not fully guaranteed.

5.3. Accounting Talent and Technology Are Backward

In terms of management accounting talent and technology, some small and medium-sized enterprises are still at a backward level compared with well-known enterprises at home and abroad. At present, colleges and universities focus on the training of accounting information education mode, lack of management ability improvement strategy. And the current enterprise management accounting talent shortage problem is more serious, the quality of existing personnel also need to improve. Some enterprises adopt traditional technologies, such as personnel statistics system, financial statements, ERP, etc., which are closed inside the enterprise. The selection mode is generally funneled, resulting in the loss of a large amount of structured and unstructured information and a large amount of data waste, which has a certain impact on the cost and profit of the enterprise.

6. COUNTERMEASURES OF MANAGEMENT ACCOUNTING IN THE ERA OF BIG DATA

6.1. Strengthen the Ability of Management Accounting to Forecast and Analyze Data

The management and training of human resources is an important work for enterprises, especially the training and ability improvement of management accounting is very important for enterprises. First enterprise of management accounting personnel selection should set up a higher capacity requirements, basic level and the degree of master of theoretical knowledge at least to a certain level, and must be through the enterprise to establish the appraisal system of the test and interview, can give an opportunity to enter the enterprise, this is the important basis for the development of accounting in the enterprise management, but also for other relevant competition staff have promote role; Secondly, to job training for staff, primary level evaluation, ability and attitude for each person is different, the design of different training objectives, to ensure a fair and public transparency principle, and according to the individual will and the post needs to arrange different tasks, responsibility division of labor is clear, the different work is specific to each person; Finally, it is the strengthening stage of management accounting personnel. The performance and performance during the tenure are the embodiment of the working ability of management accounting personnel. Enterprise according to the requirement of the era of big data, to provide staff should go abroad for further study or

a higher level of training, technology and application of the full understanding of the present stage, improve the ability of management accounting analysis and forecasting data, particularly for the use of information technology software and platforms, such ability more validity and ensure the accuracy of the data, and will make the real data analysis and forecasting.

6.2. Strengthen the Overall Quality Level of Management Accounting

Among many positions in an enterprise, management accounting is the one that knows the most about enterprise resources and determines the development level and direction of the whole enterprise. Enterprises should be fully aware of this and must pay attention to it. Due to the fierce competition among enterprises, many enterprises scramble for talents by hook or by hook. A large number of talents in enterprises can't resist the temptation to change jobs, which has a great impact on the original enterprises. Therefore, enterprises should strengthen the improvement of management accounting quality, inculcate enterprise culture concept and system, ensure the security of enterprise internal secret information, and try to reduce the loss of management accounting talents. In addition, the enterprise should establish a reasonable incentive mechanism to provide satisfactory conditions and environment for employees, ensure employees' loyalty and sense of belonging to the enterprise, and make employees have a strong inner resistance even in the face of great external attraction. Therefore, the cultivation of psychological quality of management accounting talents cannot be ignored, which is also a guarantee for the development of enterprises.

6.3. We Will Strengthen the Introduction of Advanced Technologies and Platforms

According to the requirements of the era of big data, enterprises should introduce high-end technical means to provide management accounting personnel. Even if management accountants have great potential and technical level, they cannot exert it without available tools and platforms. Therefore, they must increase investment in technical equipment and introduce the most advanced technology into enterprises as far as possible according to the existing enterprise capability level. According to the technology introduced by enterprises, management accounting keeps studying and mastering the use methods and skills as much as possible, so as to reach the level of consistency or even a little higher with other enterprises, and play a promoting role in improving the core competitiveness of enterprises.

7. CONCLUSION

To sum up, the responsibility of management accounting is not only to deal with data and receipts, but also to predict the future based on existing data, and to predict the direction of product development through scientific and technological means, which plays a great role in enterprise management and control. At present, the era of big data is developing rapidly, but enterprises have insufficient understanding of the position and nature of management accounting, can not effectively use the talents in this position to create value for enterprises. Even though some enterprises have management accounting talents, the lack of attention to talents often leads to the loss of talents. Small and medium-sized enterprises are also limited by their own conditions, limited ability to cultivate talents, and the introduction of science and technology level is low, so the role of management accounting talents is limited. There are still many constraints on the training of management accounting talents in modern enterprises. Enterprises should find out the causes and solutions of the problems and constantly improve the management of management accounting talents, so that enterprises can gradually catch up with the process of big data era and create greater economic value.

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