Application of New Economic Environment Based on Computer Technology in Management Accounting

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Abstract. To start with the development and application of management accounting in China and combining with the characteristics of new economic environment, this paper points out the far-reaching influence that the new economy and new technology environment have brought to the industry. Based on the deep analysis of the current situation, the necessity of applying computer technology to management accounting method is pointed out, and the problems to be solved and the direction of innovation are clearly combed, in order to make the financial practice of enterprises more realistic and feasible.

Keywords: Computer Technology, New Economy, Management Accounting

1. Introduction
With the deepening development of China's economic reform and opening up, the rising total economic volume and the increasing mode of economic growth, accounting work is required not only to have traditional means of keeping accounts and reporting accounts, but also to further reflect, supervise and manage the economic activities of enterprises, and then to participate in enterprise management decisions, and to provide a correct, timely and effective basis for macroeconomic prediction and pre-control. However, traditional manual accounting is not competent for such heavy work[1-3]. In recent decades, due to the wide application and development of computer in our country, many new functions have been fully expanded, which has opened up a broad development prospect for using computer to manage accounting work and to undertake this historical mission.

After using the computer to realize the management accounting, although the accounting operation technology is improving and the means of data processing are evolving, because of the great changes in the ways, methods and tools used, this has disrupted the original manual operation accounting work procedures. In particular, the traditional internal control of accounting can no longer meet the needs of computer management accounting, which must be further reformed and perfected. The internal control of computer management accounting is to take a series of corresponding control and management measures under the new working environment to organize, supervise and adjust the financial accounting work and related economic activities of enterprises more effectively, thus protecting the economic security of enterprise development and ensuring the quality of accounting information. Improve the quality and economic benefits of enterprises. If the computer management accounting method is appropriate and effective, it will greatly promote the internal control and management.
With the development of computer technology and information technology, the era of big data begins to come, and people accept the measurement of information, the dynamic of information and the persistence of information begin to grow greatly. By using various means and characteristics of big data to analyze big data, it can help people to obtain more valuable information. Of course, when people accept that big data brings convenience to human beings, they will also face the improvement of people's ability and difficulty to analyze and process data when the amount of data increases dramatically. In this process, management accounting work is an important position and tool to carry out business activities\textsuperscript{[4-5]} . It will also face some inconvenience caused by the arrival of the big data era and face comprehensive difficulties and challenges.

2. Development and application of management accounting in China
China has a history of research and application of management accounting for decades. In the process of research on management accounting, we have drawn on many western management accounting theories and formulated relevant enterprise regulations in line with the actual development of our country. However, in the research of accounting theory and practice, many experts and scholars pay more attention to the research of financial accounting. In 2014, the Ministry of Finance of our country took measures to comprehensively promote the development of management accounting work, and once again highlighted the urgency and importance of the construction of management accounting work. Since then, the training and development of management accounting personnel has entered a new historical period. From the above, we can see that at present, the development of management accounting work in our country is still in its infancy, some theoretical systems and rules and regulations have not yet formed a series, which has not yet been effectively practiced and popularized in practice, the current era is the era of rapid development of big data industry, and the development of management accounting work is facing more and more difficulties and challenges, This requires the attention and attention of the finance department, academic and theoretical circles and society.

3. Key features of the new economic environment
The new economic era is the era of knowledge economy, is an era of information networking, global integration, resources and environmental protection issues prominent, in the new economic environment, high-tech and intangible assets occupy an important position, innovation is the most important means of competition in the new economic environment. With the deepening of reform and opening up, China will be integrated into the international community in a larger, broader and deeper level. However, the traditional management accounting can no longer meet the requirements of modern society, so strengthening the innovation of enterprise management accounting under the new economic environment of information networking, global integration of economy and environmental protection of resources is becoming more and more prominent, which is conducive to the rapid development of enterprises.

4. The necessity of innovative management accounting in new economic environment

4.1. Management accounting is good for enterprises to forecast future trends
The decision made by the enterprise is very important to the development of the enterprise, and the forecast of the enterprise to the future is the basis of the enterprise decision, so the reasonable judgment of the enterprise to itself and the effective forecast to the future are the important links of the enterprise decision-making. If enterprises want to make accurate prediction of future cost, income, profit and capital change, they need to do a good job of management accounting. Through the management accountant according to the enterprise actual situation and the development goal, through the data analysis, carries on the forecast to the enterprise future management each activity, makes the control risk preparation in advance.

4.2. Management accounting can improve the efficiency of resource utilization
Management accountants can analyze and judge all kinds of resources, such as people and property, put forward the most effective management decision-making suggestions, give full play to the maximum benefit of existing resources, stimulate the production potential of enterprises, and realize the maximum benefit of enterprises. The main analytical methods of management accountants include financial risk management, cost forecasting, investment analysis and so on.

4.3. Management accounting helps to optimize incentives

It is a technical work to establish and perfect the enterprise incentive mechanism, which requires the professional knowledge of management accounting in the process of setting assessment standards, implementing target management and carrying out performance appraisal. Management accounting personnel can improve the assessment indicators and other ways to encourage employees to enhance their enthusiasm for work. Talent is the core competitiveness of enterprises, management accounting through the rational setting of incentive content to mobilize the enthusiasm of employees, and accordingly enhance the competitiveness of enterprises.

5. Dilemma of management accounting development in computer age

5.1. Management accounting theory is not deep enough

The current management accounting theory of our country basically comes from the western countries, and the economic system of our country is the socialist market economy system, which is essentially different from the capitalist market economy system of the western countries. Therefore, it is obviously not in line with the reality to use the management accounting theory of the western countries directly in our country. In the research work of accounting in China, many experts and scholars and related enterprises and individuals prefer to study the work of financial accounting, and do not pay enough attention to the research work of management accounting [6,7].

5.2. The application of computer technology in management accounting has not attracted enough attention

In the actual work of enterprises, the construction of database storage equipment and the analysis of professional big data all need to introduce the corresponding professional talents, which cost a lot. Some enterprises believe that in the application of management accounting, the research of big data is not necessary too much and does not realize its importance, which leads to the fact that big data has not attracted enough attention in the work of management accounting. Figure 1 shows the importance that enterprises attach to management accounting in the new computer economic environment.

![Figure 1. Proportion of management accounting in enterprises and the application of computer technology](image)

5.3. Lack of relevant technical expertise

China is a large population, but also a particularly rapid economic development of the country, with the rapid development of our economy, there is a huge demand for accounting talent gap, the number of accounting talent shows a rapid rise momentum. However, there is still a certain gap between the level of accounting education in China and the developed countries, and the quality of accounting practitioners is also insufficient compared with the developed countries. From the overall accounting
talent structure, most of our country's accounting is the basic financial accounting that grasps the basic accounting knowledge, can master the accounting professional knowledge in an all-round and in-depth manner, has the higher education experience, and the high-level accounting talents that can be deeply controlled by the professional work are still relatively lacking at present. However, in the era of big data, accounting not only needs to master the basic knowledge of financial accounting, but also needs to master some laws of the development of big data. The analysis and processing of big data and even the use of computers need to be deeply studied and studied. This kind of accountant talented person, still relatively lacks in our country. Some companies think that the analysis and processing of big data is not an accounting work, so the more one-sided cognition also leads to the development of accounting management talents in China has been affected to a certain extent.

5.4. Lack of accounting information storage space construction and accounting analysis methods
The requirement of information in the era of big data makes information have certain adequacy and extensive continuity. At present, the information storage equipment has developed greatly, and our commonly used units of information storage have entered the TB era from the GB era. However, some existing databases in the process of storage capacity construction, there is still a certain lag, some databases cannot store the TB level of data well, on the other hand, because of the current information data liquidity is relatively large, some data are updated anytime and anywhere, these updates will bring more new data. This has brought some serious impact on the storage work of enterprises, so the ability to store data must keep up with the development of the big data era. Because only by solving the storage problem of big data first can we continue to analyze and excavate the data and find out the useful information. In the era of big data, many enterprises can collect a lot of data about accounting, but these data are not directly available to enterprises, and need to dig and analyze the data deeper, and the data after mining and analysis can be used by enterprises. The amount of data collected by enterprises is very large, which brings some difficulty to the work of data analysis. Structurally, these data are rather loose, and there is no special structural framework, so some structured data analysis methods cannot carry out normal analysis and processing work. Therefore, although many enterprises have collected a lot of data information, there is no good way to analyze and process these data, and cannot fully grasp the value and characteristics behind these data.

6. Method innovation of management accounting in computer technology age
The rapid development of the computer age has brought unprecedented opportunities for many industries, but also brought certain challenges to these industries. Management accounting is the most important development direction of the accounting industry. If the management accounting industry wants to get a better development prospect, it needs to solve some problems brought by the big data era for the management accounting industry. Enterprises can think through the following aspects, actively face the difficulties and find solutions to the difficulties. The process of improving management accounting methods is shown in Figure 2.

![Figure 2. Implementation of management accounting method Innovation process using computer technology](image-url)

**Figure 2.** Implementation of management accounting method Innovation process using computer technology
6.1. Strengthening theoretical research
First of all, enterprises need to make a comprehensive study and analysis of the management accounting theory, to find the difference between the management accounting work in our country and the western management accounting work, and to find the management accounting theory that belongs to the actual development of our country, so as to bring real benefits to enterprises. Enterprises can also set up special incentive mechanisms to encourage more excellent employees to join the research work of management accounting industry theory in China.

6.2. Setting up the thought of management accounting application in the age of computer technology
The era of computer technology has brought great challenges to the management accounting work and created more opportunities for the management accounting work. This requires that the management accounting work can actively combine the application of big data to improve the efficiency of the management accounting work and reduce the work cost of the management accounting work.

6.3. Focus on training management accounting talents based on computer technology background
Relevant enterprises need to focus on training management accounting talents based on big data background. In daily staff training and management work, enterprises need to assume management accounting talent training system for employees. In this training system, focus on the relevant knowledge and application methods of big data. Help employees to fully understand the relevant knowledge and relevant background of big data.

7. Conclusion
With the development of our country's economy, especially the rapid development of information technology, the era of big data in our country has come. Big data brings many opportunities and challenges to management accounting. This requires that management accounting talents in Chinese enterprises can actively face the changes brought by big data era to accounting work, actively learn the relevant theoretical knowledge and practical experience of big data, and actively study the difference between financial accounting and management accounting. Enterprises should also set up a transformation training path for accountants from traditional financial accounting to present management accounting, which can promote the development of management accounting and the construction of talents in our country.

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This papers' project is Research on management accounting method based on computer technology.

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