Research on the Integration of Management Accounting and Financial Accounting from the Perspective of Computer IT

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Abstract. In recent years, the popularization of computer technology has brought great convenience to our society. It is also beneficial to promote the development of enterprises and society. Of course, introducing computer information technology into the accounting industry also makes its development prospects broader. From the perspective of IT, introducing computer information technology makes the relationship between financial accounting and management accounting is closer. This paper mainly analyzes the theory and path of the integration of corporate financial accounting and management accounting.

Keywords: Financial Accounting, Management Accounting, Integration

1. Introduction
In contemporary enterprise management, the business decision-making and daily management of the enterprise mainly rely on the accounting department. Therefore, whether an enterprise can achieve long-term development depends on the quality of its accounting work. In terms of IT, modern information technology has been widely used in contemporary corporate accounting departments, which has greatly changed the content of traditional accounting work, and it promoted the integrated development of financial accounting. Therefore, contemporary enterprises should adapt to the development needs of accounting information in the new era. They should formulate integration strategies of financial accounting and management accounting to give full play to the good role of modern information accounting.

2. Factors promoting the integration of corporate financial accounting and management accounting

2.1. Talent factor
At present, the accounting department of contemporary enterprises needs comprehensive types of accounting talents in order to be competent for the work of financial accounting and management accounting at the same time. Therefore, how to cultivate compound innovative talents involves the future development of enterprises. As long as this kind of compound innovative talents have the ability to work in accounting, and can adapt to the current social development, combined with the background of the times, develop innovative modern accounting work and find new accounting work methods [1].
When contemporary companies recruit accounting staff, they generally have to assess the computer technology innovation and application capabilities of these staff. In addition, companies will regularly conduct computer information technology professional knowledge training for accounting staff, and also regularly carry out computer information technology for accounting professional knowledge competitions, the main purpose is to improve the work efficiency of accounting staff, and also it can make the enterprise's financial accounting and management accounting work more standardized, as shown in Figure 1 is the knowledge structure of compound talents.

![Knowledge structure of compound talents](image)

**Figure 1. Knowledge structure of compound talents**

### 2.2. Theoretical basis

Financial accounting and management accounting originally belonged to two branches of accounting. The information sources of these two types of accounting are generally internal information and development materials of the enterprise. The main function of management accounting is to provide a basis for the decision-makers of the enterprise when planning the future development direction of the enterprise; the main function of financial accounting is to provide a basis for the financial trend calculation of the internal financial operation of the enterprise, and at the same time, it also provides a basis for the allocation of corporate funds. The roles of the two are different, but both serve for the future development of the enterprise [2]. The external financial management of the enterprise and the internal asset management are inseparable from the cooperation of financial accounting and management accounting. Generally speaking, financial accounting pays more attention to the production and operation activities of the enterprise, mainly through recording, filling in forms and accounting to make the internal economy of the enterprise operate normally; management accounting is mainly based on the reprocessing of relevant information based on financial accounting processing, analysis of important data in financial accounting, so that corporate decision-makers can have a basis when making relevant decisions, and improve the accuracy of corporate decision-makers’ judgments. Management accounting is mainly based on the management of daily business activities of the enterprise based on financial accounting to carry out predictive analysis and cost analysis of the enterprise. The main function is to scientifically evaluate the future development and current development of the enterprise. It can be seen that there is a close connection between financial accounting and accounting, and it is very necessary between the two to realize the sharing of resources, so that the two can strengthen cooperation and exchanges and jointly promote the development of enterprises [3].

### 2.3. Technical factors

From the perspective of information technology, cloud computing technology and big data have been widely used in the accounting industry, and at the same time they have brought technical support and
made accounting work more convenient. Generally speaking, the production and operation activities of an enterprise involve many aspects, as well as a large amount of basic data. It can make full use of the technical support of big data to record the historical data of the enterprise's development. When conducting financial accounting and management accounting, there can be certain data support. Compared with the current accounting work, the previous accounting work will involve a large number of calculation tasks, which will affect the work efficiency of the accounting work. The application of modern advanced information technology has completely improved this defect and solved this regard, modern cloud computing technology (see Figure 2) is accurate and fast, saving accounting staff a lot of time and energy, while improving the efficiency of corporate accounting work and saving corporate costs [4].

![Figure 2. Cloud computing technology institutions](image)

3. From the perspective of IT, the integration of financial accounting and management accounting

3.1. The integration of financial accounting and management accounting concepts
3.2. Improve the accounting management system of the enterprise

Under the new economic situation, the business operation nature and operating environment of enterprises must face the future development of the enterprise, so the financial accounting and management accounting of the enterprise must be positioned for the future, so the accounting work of contemporary enterprises is forward-looking demand. Therefore, from the perspective of modern information technology, the integration of financial accounting and management accounting is the general trend of the situation. Accounting work must be innovated, not limited to the previous accounting work systems such as contemporary corporate financial accounting and management accounting staff. Starting from the overall situation of the future development of the enterprise, the management accounting staff must do a good job in the internal economic management of the contemporary enterprise, correctly evaluate the production efficiency of the enterprise, and ensure the normal operation of the enterprise economy; the financial accounting staff must also look at the future development of the enterprise Set out, combined with the current development of the enterprise and economic management, make overall plans for the future development direction of the enterprise, and provide scientific reference suggestions for the decision makers of the enterprise [5]. In the modern information technology environment, relevant management accounting workers and financial accounting workers of contemporary enterprises must pay attention to the importance of the integration of financial accounting and management accounting. Based on the perspective of the future development of the enterprise, modern information technology must be used in accounting. The correct concept of work, adapt to the development of the times, integrate the financial accounting and management accounting of the enterprise, and jointly realize the sustainable development of the enterprise.

If contemporary enterprises want to achieve long-term development in the future, perfecting the enterprise's accounting management system is the most basic work. Accounting work involves a large amount of data classification, data recording and summarization. Therefore, the requirements for accountants must be cautious and careful, and must abide by relevant operating specifications and rules and regulations during work. Therefore, in order to avoid or reduce the operational violations or errors of corporate accounting staff, contemporary companies must develop corresponding information feedback mechanisms. If relevant accounting staff have irregular operations or operational errors, they can provide early warnings through corresponding information feedback mechanisms [6]. As a result, companies can effectively supervise the daily work of financial accounting and management accounting. In addition, due to the development of modern information technology, it is well known that the previous accounting workflow can not meet the needs of current enterprise development at all. From the perspective of modern information technology, enterprises must apply computer technology scientifically and reasonably when formulating corresponding accounting management systems. The reasonable application of modern information technology in the formulation of accounting systems can standardize the operation of accounting staff. In addition, it can also strengthen the communication between financial accounting and management accounting, which can provide very reliable decision-making information for enterprise decision-makers, and it can also promote the development of basic economic benefits of enterprises. There are many applications of modern information technology in accounting management systems, such as establishing an information management platform to enter all company employee information; establishing a complete enterprise accounting management platform, using cloud computing technology and big data to realize enterprise accounting management and economic benefit analysis [7].

3.3. Strengthen the training of comprehensive technical personnel in the accounting industry
4. The content of the boundary between management accounting and financial accounting

4.1. The economic basis and objectives of management accounting and financial accounting

Accounting goals mainly refer to the standards that people expect to achieve after social practice. At the current stage, there are still disputes in the accounting circles about the concept of accounting goals. Some people think that it should be a "fiduciary responsibility view", some people think it should be a "useful decision-making view", and some people think that the two views are combined, that is, "equal attention". Based on the principle of "essential theory", the "concept of fiduciary responsibility" is suitable for financial accounting goals, and the goal of management accounting is the "concept of useful decision-making." The nature of management accounting is the information of future economic business; the nature of financial accounting is the past economy Business information, the two should not be confused [9].

In a word, management accounting is a reflection of future economic business, and it is the information needed by business decision-makers when making business decisions. Its accounting objectives have "decision-making usefulness", while financial accounting is a reflection of past economic business and the basis of corporate decision-making. The goal is "acceptable"

4.2. Confirmation and measurement of management accounting and financial accounting

Inferring from the basic nature of management accounting and financial accounting, it can be seen that the measurement attributes of management accounting are consistent with the characteristics of fair value; the measurement attributes of financial accounting are consistent with the characteristics of historical cost. The two are the confirmation and measurement of future economic business and the confirmation and measurement of past economic business. Management accounting only measures the possible prices of future economic events, while financial accounting measures the actual prices of economic events [10].

5. Conclusion

In summary, dividing the boundary between management accounting and financial accounting is an internal attribute of accounting. Accounting is an information system that can reflect the past and future capital activities of an enterprise. This paper mainly analyzes the necessity of distinguishing the boundary between management accounting and financial accounting. And it distinguished the boundary between management accounting and financial accounting. That is, management accounting...
is a response to information about future economic and business capital activities, and financial accounting is a response to information on past economic and business funding activities.

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