Reconstruction of Management Accounting Framework Based on Corporate Social Responsibility under Computer Aided Technology

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Abstract. The key point for an enterprise to reflect good social development and economic system is to have a complete management accounting framework. Compared with the traditional idea, we should reform and innovate. However, in the current capacity stage, there are still some misunderstandings and conceptual illusions about the concept of corporate responsibility. To improve the responsibility of an enterprise, the key lies in the reform and change of the system. This paper will focus on the exploration of social responsibility in the management accounting framework, use computer-aided technology to analyze and solve the basic decision of social responsibility values and framework restructuring construction.

Keywords: Enterprises, Management Accounting, Reconstruction, Computer-aided Technology

1. Introduction
From the perspective of a certain social discourse, an enterprise bears a lot of responsibilities and risks, and at the same time has a contribution and help to the society that cannot be ignored. Generally, enterprises bear huge risks and cannot get remuneration and kickbacks in a short time. Although there are disadvantages, the corresponding advantages also lay the foundation of an enterprise's credibility, so as to obtain greater competitive advantages. Social enterprise responsibility system has great promotion space in the long development and innovation road of our country. Enterprise activities and basic management accounting framework are closely linked. Therefore, under the promotion of corporate financial social responsibility, management accounting framework must be integrated and reconstructed in the future[1].
2. Two Major Statements in the Framework System of Management Accounting

2.1. Financial and Accounting Statements
In view of the development of corporate social responsibility, general financial accounting statements will be relatively complex and can be divided into five categories, namely fund raising, fund use, fund consumption, fund income and fund distribution, and more detailed analysis categories (as shown in Figure 1). Financial accounting statements are more phased and more detailed, and the framework is more planned.

![Figure 1. Classification of Financial Accounting](image1)

2.2. Business Accounting Statement
Compared with the professional financial department, the classification of enterprise accounting presentation is simple (as shown in Figure 2). Although the enterprise accounting statement is clear at a glance, but there are link loopholes and not as detailed as financial accounting statements, appears too single and abrupt[2].

![Figure 2. Classification of Business Accounting Statement](image2)

3. Social Responsibility in the Framework of Management Accounting

3.1. Impact of Social Responsibility
For the status quo of an enterprise, how to deepen the recognition of the concept of social responsibility in the impact of the new framework, the first is to know the key to its impact on social responsibility. With today's social and economic development, moral concepts, humanistic quality and environmental construction have a clear social impact to varying degrees. Corporate responsibility is also among them, and there are many kinds of corporate responsibilities that need to be integrated and run-in with each
other. Enterprise management accounting bears the risk of social responsibility in the traditional framework. If there is not a complete framework system, it will be banned and impacted in the reform of the times. Reasonable rectification and reform should be carried out in the re-planning and combination to improve social enterprise strategies, investigate practices and recognize the main ways of management, so as to make the original social responsibility management accounting framework get a brand-new change and process[3-4].

3.2. Asset Level Reform
An important basis to determine whether an enterprise has social responsibility risk is to see whether its asset structure has been changed. In terms of financial management, it is important to consider how much real common assets an enterprise has, which directly affects the mode and interests of production and operation to a certain extent. A socially responsible enterprise with asset level reform should have resource integration and framework change of equal social value. On the basis of continuous optimization and improvement, the value measurement with clear objectives is carried out, and the important sustainable development factors of enterprise operation are established, which are constantly discovered from the link of management accounting framework.

3.3. Responsibility Risk Investment Regulation
A social enterprise needs to obtain income when it operates normally, and the ultimate goal of the operator is to gain profits from it. Therefore, some enterprises especially emphasize the responsibility of risk investment regulation, but also to maximize profits. The huge framework of social responsibility mainly comes from employees, global consumers, business partners and other closely related interest groups. Concentrated investment and consolidation and mutual integration are to ensure that enterprises get the maximum economic benefits and risk protection, which can promote corporate social responsibility of the strong infrastructure[5]. Through this kind of reform, the management process of these enterprises in China can get due supervision and constraint. Under the management of more and more clear social responsibility, the society and the law are used together to gradually form the development trend of contrast and progress, which is the biggest advantage to guarantee the interests of enterprises and business operators.

4. Direction of Framework Reconstruction
While improving business management, we should diagnose corporate ethics, mutual benefit and framework restructuring. Its purpose is to achieve a comprehensive understanding and fully display enterprise features in social responsibility, which to some extent controls risks and contradictions in enterprise governance, improves the management and control system, and further gains the advantage of sustainable development. On the other hand, the social performance of business benefits is also a profound and significant impact on the benefits. It is of practical significance to improve the restructuring management accounting framework, which is also the topic and focus of Chinese enterprises. But what attracts more global attention is the work of environmental protection, which also arouses considerable public opinion. If an enterprise wants to improve its management accounting work, it must first reduce the capital operation load. The essential point of view for reorganizing the framework is to obtain economic benefits in a larger and more effective way.

5. Development of Social Service Products
If an enterprise wants to achieve more comprehensive development, it needs to start from the grass-
roots level, provide service to the society, and constantly improve and reform the quality of its products and the high reputation of the enterprise. In addition to calculating the actual benefits of a batch of products, we should explore key points from the economic perspective of national enterprise development in the long run. Whether the cost benefit of the product itself is proportional enough, before the product cost feedback, enterprises should do the corresponding budget and audit, which is a crucial content[6].

6. Conclusion
There are many immature factors in the process of enterprise development in China and enterprise operators will encounter many troubles and risks. If they cannot timely use conventional means to make changes and improvements, the risks cannot be minimized. Unless this risk is turned into an important driving force to promote the development of enterprises, the inculcating of this risk awareness can help enterprise managers to improve the financial framework of enterprises in a more comprehensive way, which also promotes the sustainable development of social responsibility of small and medium-sized enterprises in China. Only continuous improvement and innovation can highlight the regularity of a well-structured enterprise and constantly optimize its defects. The competitiveness of enterprises is also gradually increasing. How to better promote the smooth development of enterprises requires enterprises to control their own product quality, analyze internal capital, define personnel management level, establish social responsibility development and actively use computer-aided technology as a management tool is of utter importance. Social responsibility is vital to business and it is also important to make a comprehensive reform of the management accounting framework. As the leading enterprise, the rational use of management accounting can also make an important contribution to the development of today's highly competitive social enterprises. Therefore, we should carry out continuous restructuring and reform on the basis of the original accounting framework.

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