

Influence Analysis of Accounting Informatization on Enterprise Financial Management

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Abstract. With the rapid development of science and technology, accounting informatization is also updated and changed continuously. In modern enterprise management, financial management is an integral part of a direct influence on the healthy development and normal operation of the enterprise. Financial management is closely related to accounting informatization, which is an important means to implement financial management. In this paper, the role of accounting informatization in financial management is first analyzed, specifically the specific influence of accounting informatization on enterprise financial management. Finally, the measures of applying the accounting informatization to improve the financial management level are explored.

Keywords: Financial Management, Accounting Informatization, Role, Influence, Strategy

1. Introduction

In the new historical period, with the rapid development of market economy^[1-2], the internal financial management activities of enterprises have also undergone tremendous changes and have more perfect financial management content^[3-4]. How to promote the sustainable development of enterprises and make them invincible in the fierce market competition? The first thing an enterprise needs to solve is financial management. Accounting informatization plays an important role in financial management^[5-6]. Only in enterprise financial management, the rational application of accounting informatization can promote the overall management level of enterprises.

2. Role of accounting informatization in enterprise financial management

Traditional financial management is basically carried out manually. The fineness and load of its work increase the workload of financial personnel. This is not only easy to make mistakes in the work, but also spent a lot of energy and time. The application of computer improves the data processing ability



of financial management activities. When every economic business occurs, its business information is input into the system by relevant personnel and stored in the designated database. Meanwhile, the dynamic information platform is used to generate vouchers required by the finance automatically, and thus implementing the synchronization of business and finance, which has greatly improved the efficiency of the financial staff.

The software architecture of financial management information system is shown in Figure 1:

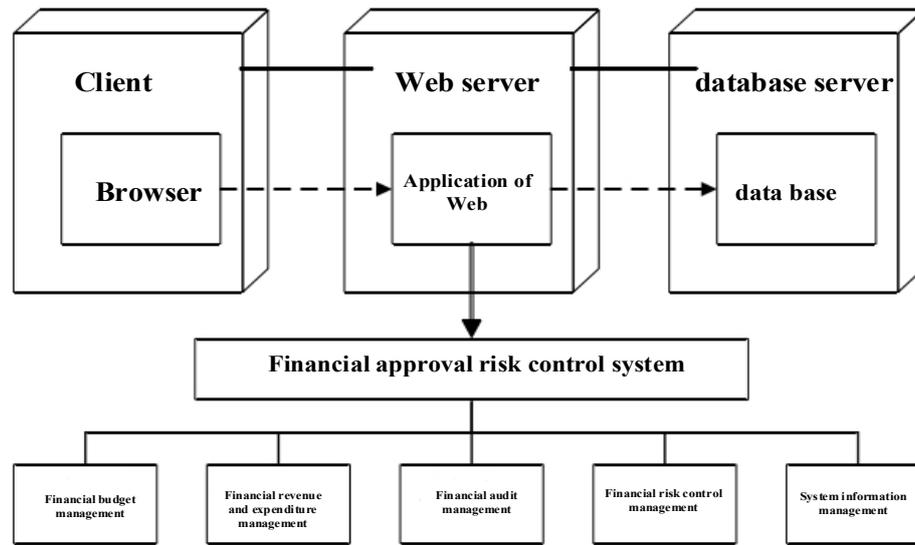


Figure 1. Architecture of the financial management information system software

With the deepening of market economy, there is a very fierce competition among enterprises. Information plays a vital role in the production and management decision-making of enterprises. But in the traditional financial management, the fund management system has not been established. Hence, information does not have high accuracy, and has a slow transmission speed, enterprises often have information settlement errors. When accounting informatization is applied to financial management, for the first time, decision-makers will obtain accurate resources, use financial software to analyze the relevant data of enterprises, and make more reasonable decisions.

Given sample data set:

$$D = \{x_1, x_2, \dots, x_n\}, \quad x_i \in R^d, i = 1, \dots, n.$$

Assuming that the first l samples are labeled, denoted $\varepsilon = (x_1, x_2, \dots, x_l)$, and the corresponding label $\varepsilon = (x_1, x_2, \dots, x_l)$.

Given the classification problem and note the following symbols:

$$s = \{(x_i, x_j) : x_i \text{ and } x_j \text{ are homogeneous and } x_j \text{ is a neighbor of } x_i\}.$$

Where x_i is a neighbor and in the same class, x_i and x_k are in different classes}.

The significance of each feature dimension in the classification problem is different. Financial approval data can overcome the shortcoming of financial approval data to treat each feature dimension to a certain extent. Its definition is as follows:

The financial approval data between samples x_i and x_j are defined as

$$d_A(x_i, x_j) = \sqrt{(x_i - x_j)^T A (x_i - x_j)}, \quad (1)$$

Where $x_i \in R^d$, $A \in R^{d \times d}$ are a symmetric semi-definite matrix.

Based on the properties of the positive semidefinite matrix, A can be decomposed into $A = L^T L$. The above equation is written as:

$$\begin{aligned} d_A(x_i, x_j) &= \sqrt{(x_i - x_j)^T A (x_i - x_j)} = \sqrt{(x_i - x_j)^T L^T L (x_i - x_j)} \\ &= \sqrt{(Lx_i - Lx_j)^T (Lx_i - Lx_j)}. \end{aligned} \quad (2)$$

This is equivalent to matrix L as a mapping, mapping the data of the original space to the new space, and the financial approval data of the original space is transformed into the financial approval data of the new space.

The main object of enterprise financial management is capital and relying on manual bookkeeping is the primary mode of traditional enterprise financial management, which provides convenience for some people to cheat, and the phenomenon of financial account errors is everywhere. With the development of network finance, in the daily operation of enterprises, electronic money and online banking and other critical financial means are frequently used, which makes the form of enterprise capital more complex. The increasing speed of cash flow increases the financial risk of enterprises.

3. Influence of accounting informatization on enterprise financial management

The influence of accounting informatization on financial management objectives. The goal of financial activities is the goal of financial management, which usually includes the maximization of profit and the maximization of shareholders' rights and interests. To realize the maximum profit of an enterprise is the goal of financial management in the traditional sense. With the rapid development of accounting informatization, the goal of enterprises began to change from profit maximization to value maximization. The reason is that if enterprises do not pay attention to long-term development, but only to short-term interests, it will seriously restrict the development of enterprises. Under the influence of modern information, enterprises pay more attention to the realization of their own value, which makes the financial objectives of enterprises change qualitatively.

The critical content of enterprise financial management is the object of financial management, which is also the object of enterprise financial management. With the rapid development of accounting informatization, enterprises have further expanded the scope of financial management, and the extension of financial management objects has also changed. Capital itself and capital circulation are financial management objects in the traditional sense. Under the background of the development of accounting informatization, the capital flow and concept of enterprises have undergone fundamental changes. Cash is a traditional concept of capital. With the development of online banking and e-commerce, the form of cash flow has also changed. The circulation of money is the circulation of

capital in the past, with poor liquidity and relatively slow circulation speed. But compared with the past, the financial management object has also changed a lot, and significantly accelerated the speed of asset flow, which also increased the risk faced in the process of flow. Therefore, to guarantee the safe circulation of assets, enterprises should set up the corresponding monitoring system.

There is a very close relationship between the activities of enterprises and the contents of financial management. Business, investment and financing activities are the main contents of business activities. With the development of accounting informatization, enterprise financial management begins to involve many subjects, and extends to the tax management, capital budget management and value chain management of enterprises. The value chain management of an enterprise mainly reflects the relationship between the upstream and downstream enterprises and the internal relationship of the enterprise itself. The capital budget management of an enterprise mainly reflects the internal relationship of the enterprise. The tax management of an enterprise mainly reflects the relationship between the government, the public and other stakeholders related to the enterprise. In the above financial management content, modern accounting informatization plays an important role. One of the accounting methods of enterprises is financial decision-making, which is closely related to modern accounting informatization. In the decision-making process of the enterprise, it will obtain the best economic benefits and make full use of various methods. It mainly includes the determination of decision-making objectives, the implementation of financial forecasting, the optimization and evaluation of programs, and the end of the decision-making process. Under the background of information technology, the above four steps have changed a lot, which are embodied in: the change of decision-making objectives, the adoption of diversified financial forecasting means, the implementation of more reasonable programs, the adoption of more rigorous optimization process, and the establishment of error correction mechanism of financial decision-making, thus providing guarantee for the effectiveness and strictness of financial decision-making process.

4. Measures of improving financial management level through the application of accounting informatization

In recent years, China has emphasized the application of information technology in the context of the Internet. Many enterprises can realize that society is undergoing unprecedented changes in the mode of capital flow. However, from the perspective of enterprise financial management, information.

Table 1. Basic financial data of company Y during 2016-2018

Particular year	Net profit	sales revenue	Average assets	Total liabilities	All capital
2016	2000	16000	10500	3020	19700
2017	3000	28000	12800	5500	23500
2018	4100	3500	19800	8800	28800

From this table, you can learn the financial data of a company's net profit, sales revenue, total assets, total liabilities, and total capital from 2016 to 2018. According to DuPont analysis, we can make a short-term financial analysis of Y company's financial situation, but there are still limitations in the analysis method, which we can refer to here.

To build a talent team with modern information awareness and professional financial management knowledge is the premise of implementing information management in enterprises. At present, in some enterprises, financial management personnel have relatively weak awareness of information

technology and do not fully understand the importance of accounting informatization. Traditional financial management methods are still used in the work. Based on this, to cultivate high-end financial information management talents, enterprises should strengthen the technical training of financial management personnel, strive to improve their information quality, and be familiar with and master modern accounting informatization. Enterprises can employ experts and scholars to give lectures, participate in training organized by industry associations, and send financial personnel to colleges and universities for further study. Through the above methods, the ability and quality of financial personnel of enterprises can be greatly improved, and the development of financial informatization of enterprises can be better promoted. In the process of implementing financial information management, enterprises will face many risks. Because there are a lot of financial information and data stored in the computer equipment, if the internal personnel do not have a strong sense of responsibility and unreasonable operation, they will damage and lose a lot of financial data. At the same time, if the internal personnel do not have high professional ethics, for one's own private, to disclose the financial information of the enterprise to the outside world, will make the enterprise suffer huge economic losses. Finally, under the attack of hackers and computer viruses, the financial information of enterprises also faces many security risks. Therefore, to ensure the safe operation of the enterprise management system, the whole financial system of the enterprise should take effective security precautions. Professional firewalls are equipped, and all kinds of information in the control system are strictly filtered to ensure the security of financial information.

5. Conclusions

Accounting informatization has a profound influence on enterprise financial management. In the increasingly mature information environment, it is inevitable that enterprise financial management will develop in a systematic direction. The established financial management system should have a strong control function, thereby providing more reliable financial information for financial personnel of enterprises. Hence, in enterprise financial management, accounting informatization has a extensive application prospect.

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