

Research on the Construction and Implementation of Enterprise Management Accounting Application System based on Knowledge Warehouse

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Abstract

The main purpose of enterprises participating in market competition is to create value and gain profits, and the efficient application system of enterprise management accounting plays an important role in enhancing the competitiveness of enterprises in the market. Knowledge-based accounting control is to provide the most appropriate knowledge to those who need it most at the most appropriate time and in the most appropriate way, so as to improve the quality of control and ensure the scientific and effective control. With the rapid development of social economy, the competition in the industry is becoming more and more fierce, and the traditional financial accounting can no longer fully meet the management needs of modern enterprises. If enterprises want to survive in the market competition, they need to constantly innovate management schemes and marketing strategies, and also need to constantly increase the exploration of enterprise financial management strategies. This paper constructs an enterprise management accounting application system based on knowledge warehouse, in order to realize the continuous processing and evolution of knowledge in the process of accounting control.

Keywords

Management Accounting; Knowledge Warehouse; Enterprise; Market Competition.

1. Introduction

With the advent of the era of knowledge economy, knowledge plays a more and more significant leading role in the process of accounting control. The creation, absorption and application of knowledge have become the key for enterprises to improve the efficiency of accounting control and realize innovation and change [1]. The main purpose of enterprises participating in market competition is to create value and obtain profits. An efficient enterprise management accounting application system plays an important role in improving the competitiveness of enterprises in the market [2]. After the reform of the accounting system, various policies have been gradually implemented throughout the country. Nowadays, some new policies and new situations have changed the risks that enterprises need to bear in the process of operation. This change can help to strengthen the internal management of enterprises [3]. At this stage, many Chinese enterprises still use the traditional financial accounting and its operation system, but with the rapid development of social economy and the increasingly fierce industry competition, the traditional financial accounting cannot fully meet the operation and management needs of modern enterprises. The primary premise of realizing the process management of accounting control is to provide a means of unified storage and processing of all kinds of knowledge. If enterprises want to survive in the market competition, they need to constantly innovate management schemes and marketing strategies, and need to constantly increase the exploration of enterprise financial management strategies [4].

Nowadays, with the continuous development of various fields in our country, the application of management accounting has gradually attracted people's attention. Many enterprises are facing many thorny problems in the construction of management accounting application system. For example, the application system of management accounting does not match the strategic management objectives of the enterprise, the lack of experience in building the application system of enterprise management accounting based on knowledge warehouse, and the lack of professional management accounting talents. Knowledge based accounting control is to provide the most appropriate knowledge to the people who need it most at the most appropriate time and in the most appropriate way, to improve the quality of control and ensure the scientificity and effectiveness of control [5]. Enterprises still face some difficulties in the development process. For example, the problem of enterprise management accounting system is the most critical, and the problem of enterprise management accounting will affect the forward development process of enterprises to a great extent [6]. At present, most Chinese enterprises are only limited to traditional financial accounting. However, with the rapid development of economy, enterprise competition is becoming more and more fierce, and the traditional accounting cannot meet the development needs of enterprise operation and management at this stage [7]. This paper constructs an enterprise management accounting application system based on knowledge warehouse to realize the continuous processing and evolution of knowledge in the process of accounting control.

2. The Importance of Constructing Enterprise Management Accounting Application System

2.1. Conducive to Enterprise Value Creation

Value creation is the premise for enterprises to gain profits, and management accounting plays an important role in the overall value creation of enterprises. If management accounting does not have the function of measurement, but extends management to other management activities of enterprises, it will give people an idea that management accounting can participate in any activities of enterprises at will. Management accounting can organically integrate business information and value information of enterprises, effectively screen and rationally allocate value information, and thus create a value system that meets market demand for enterprises. Management accounting plays a very important role in the better and faster development of our country's enterprises. Among them, the initial part of the theoretical research of management accounting is essential [8]. Because this part of the content is very important for the work of management accounting, which is the most fundamental goal. The inefficiency of enterprise management accounting will restrict the value creation of enterprises to a great extent. Scientific and efficient management accounting system can provide effective internal support for enterprises to enhance their development vitality and market competitiveness, and is a solid backing for enterprises to compete in the market.

2.2. Conducive to Improving the Efficiency of Corporate Management Accounting

Constructing the application system of enterprise management accounting based on knowledge warehouse can effectively improve the efficiency of enterprise management accounting, and make it better serve the self-development of enterprises and enhance the value creation ability of enterprises. The improvement of enterprise value creation ability can provide enterprises with more value information, which can help the management accounting department of enterprises to make more accurate and efficient financial data analysis. The correct analysis of financial data can provide good information support for the correct decision-making of enterprises, and help enterprises to create greater market value and cope with increasingly

complex and fierce market competition. The statistics and analysis of enterprise financial situation in the part of enterprise management accounting have important reference value for the determination of future development direction and the adjustment of development strategy, and can provide necessary information support for many important decisions of enterprises. Constructing the application system of enterprise management accounting based on knowledge warehouse can not only improve the value creation ability of enterprises, but also effectively improve the efficiency of enterprise management accounting.

3. Existing Problems of Enterprise Management Accounting

As the application framework of management accounting has not yet been established in the accounting field, up to now, the definition, basic theory and basic application framework of management accounting have not been clearly determined and no consensus has been reached. In the daily operation and management, the management of enterprises overemphasizes value creation, but neglects the application of management accounting and the cultivation of talents, and even fails to realize that management accounting and its application system are also a part of creating value for enterprises. In the process of implementing financial management, most enterprises only pay attention to the physical asset management, and do not pay too much attention to these intangible assets. The lack of professional management accounting talents in enterprises is not paid enough attention to the application of management accounting and the introduction of management accounting talents by the internal management of enterprises. Enterprise management blindly pursues value creation in the process of operating and managing enterprises, but fails to realize that the full application of management accounting is also an important part of value creation. In the process of accounting management, some enterprises did not clearly define the functions of management accounting. In the process of allocating special funds, the relevant accounting departments did not examine the feasibility of the project, which led to the fact that the funds were not applied to the actual projects, which made the use of special funds unclear.

4. Construction and Implementation of Management Accounting Application System

4.1. Establish a New Concept of Management Accounting

In the construction of enterprise management accounting application system based on knowledge warehouse, it must be combined with the strategic management objectives of enterprises. The cash flow of an enterprise is the basic data reflecting its value display. Generally speaking, the cash flow statement integrated by an enterprise can directly and clearly reveal the total cash flow of the enterprise at the present stage. The management accounting department of an enterprise should adapt to the pace of strategic management objectives in the concrete work. When formulating strategic objectives, enterprises should also fully consider the economic situation at home and abroad, and formulate strategic management objectives suitable for the construction of enterprise management accounting application system based on knowledge warehouse. Only by combining the construction of enterprise management accounting application system with the formulation of enterprise strategic objectives can the internal coordination and all-round development of enterprises be better realized [10]. The empirical research framework of management accounting contingency is shown in Figure 1.

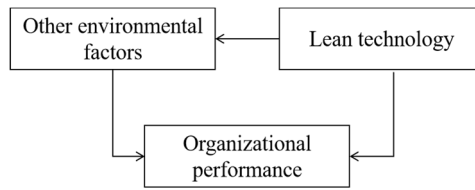


Figure 1. Empirical research framework of management accounting contingency

By deeply exploring every profit-making business activity of an enterprise, the business level and cash flow are organically combined, to establish the objective relationship between the basic business activities of the company and the cash flow of the enterprise, and then provide more and more valuable management information for the enterprise. At the same time, as far as the business activities of enterprises are concerned, this level has its unique characteristics, which can fully show the overall operation of enterprises.

4.2. Carry out the Informatization Construction of Enterprise Management Accounting Application System

In the construction of enterprise management accounting application system based on knowledge warehouse, we should pay attention to improving the professional quality of management accounting personnel and expanding the management accounting talent team of enterprises. In the construction of enterprise management accounting application system based on knowledge warehouse, enterprises need to establish a new concept of management accounting and fully realize the difference between management accounting and traditional financial accounting. The influence of time on accounting lean management is shown in Figure 2.

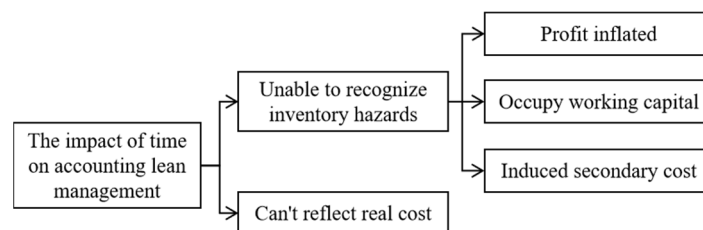


Figure 2. The impact of time on accounting lean management

Effective financial management can make the asset management of enterprises comprehensive, and the state has clear regulations on the financial management of enterprises. The data mining process of enterprise management accounting and financial analysis based on knowledge warehouse is shown in Figure 3.

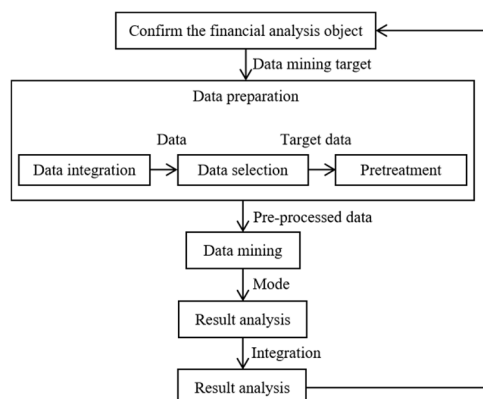


Figure 3. Data mining process in financial analysis and management

The management accounting department of an enterprise should integrate and reorganize the financial information and business information within the enterprise, judge and process the valuable information, and provide an important basis for the decision-making of the enterprise. Under the background of the network era, it is necessary for enterprises to actively connect with the Internet when constructing the enterprise management accounting application system based on knowledge warehouse, which is a necessary choice for enterprises to occupy a place in the market in the network era. When the cost of a product increases, trying to increase the relative value of the product, or choosing to control the actual manufacturing cost of the product, can be a comprehensive consideration for its value creation. Thus, based on this data, we can know that the cash flow of enterprises basically comes from customers. Only by knowing the objective needs of customers and meeting them, can the economic benefits of enterprises be maximized.

5. Conclusion

The reform of contemporary enterprise management system is deeply established, and its influence is growing. With the continuous implementation of national financial policies, it has great influence all over the country, and great changes have taken place in accounting work all over the country. The construction of enterprise management accounting application system based on knowledge warehouse is of great significance to the sustainable development of enterprises. Under the development pattern of market economy, facing the severe economic form, if Chinese enterprises want to occupy a certain position in the international market or the domestic market, they need to constantly construct and improve the application system of management accounting based on knowledge warehouse in accordance with the requirements of the development of the times and the strategic transformation of enterprises. In today's severe economic situation, if Chinese enterprises want to occupy a place on the domestic and even the world stage, they must perfect and implement the enterprise management accounting application system based on knowledge warehouse. The establishment of enterprise management accounting application system based on knowledge warehouse can promote the efficiency of enterprise management accounting department effectively, to analyze enterprise financial data efficiently and accurately and provide reliable financial data for enterprises. Although the introduction of management accounting tools is a gradual process, it is necessary to see the actual effect as soon as possible and start with solving the most difficult problems faced by enterprises. Only by seeing the actual effect of management can we continue to promote the construction of management accounting system.

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