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The Analysis and Countermeasures for the Transformation from Traditional Accounting to Intelligent Accounting under the Background of Artificial Intelligence

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ABSTRACT
Based on the artificial intelligence environment, this paper deeply studies the impact of artificial intelligence on traditional accounting, and analyzes the problems faced by the transition from traditional accounting to intelligent accounting. With the above research and analysis, this paper puts forward the countermeasures in the transformation of traditional accounting, and further explores the development trend and direction of intelligent accounting in the future.

KEYWORDS
Artificial Intelligence; Traditional Accounting; Intelligent Accounting

Accounting, as an important subject with a long history, is a kind of management activity accompanying social production practice and economic management. Accountants confirm, measure, record, report the economic business of enterprises and make forecasts through accounting data, participate in decision-making and supervise, helping enterprises to achieve continuous economic operation and optimal economic efficiency. In the daily business activities of enterprises, accounting plays an irreplaceable role.

With the continuous development and progress of human society, artificial intelligence is being used more and more widely in human social life. In the Outline of the 14th Five-Year Plan for Accounting Reform and Development issued by the Ministry of Finance in 2021, it is clearly pointed out that accounting work should accelerate digital transformation, use new technologies, integrate into the new era, and achieve new breakthroughs. In the current environment, the economy and society are in the stage of comprehensive digital transformation, and the transformation from traditional accounting to intelligent accounting has become the general trend.

1 The Impact and Influence of the Development of Artificial Intelligence on Traditional Accounting

1.1 The Transformation of Immobilization of Traditional Accounting

Artificial intelligence can simulate and replace accounting practitioners to deal with a large number of standardized and repetitive accounting work, and embed accounting regulations, accounting systems and compliance systems into the process of accounting supervision, so as to automatically supervise the authenticity and legitimacy of the business activities of accounting subjects[1]. Simple cashier jobs, for example, could be largely replaced by artificial intelligence. Enterprises use cloud platforms for online processing of economic activities such as check sending and receiving and expense reimbursement. The application of intelligent receipt and payment, intelligent bookkeeping and automatic examination of business documents has achieved good results. Artificial intelligence helps accountants solve a lot of tedious work, and can easily complete the simple immobilized work of accounting, comprehensively improve the work efficiency and save the cost of enterprises.

Traditional accounting functions require accountants to manually calculate and process financial data. However, in the tedious data processing work, some errors can not be avoided, which will affect the professional judgment of accountants and the decision of enterprises on economic business. With the development of intelligence, these data processing tasks can be handed over to artificial intelligence. Artificial intelligence is not affected by subjective factors. Because of its own system, data analysis and sorting are completed in accordance with specific procedures, so its accuracy is very high[2].

Intelligent data processing reduces the error rate in accounting work, improves the accuracy of data, and reduces the loss caused by data deviation to enterprises.

1.2 Challenges Faced by Accounting Practitioners

When the national economic development enters the digital stage, the national economy pays more attention to resource sharing and the integration of industry and finance, and the national policy requires enterprises to improve their core competitiveness and transformation and upgrading, enterprises' demand for data analysis and decision support increases, and the requirements of enterprises for economic managers are constantly increasing. Moreover, as some of the simplistic tasks that traditional accounting requires are replaced by artificial intelligence, there is an urgent need for accountants to transform.

In the face of the transformation problem, accountants should be proficient in mastering and applying professional knowledge and at the same time should be able to keenly capture data and conduct effective data analysis, be able to integrate, forecast and make decisions on accounting information, providing more accurate data support for enterprises and promoting the healthy long-term development of enterprises. The application of artificial intelligence has raised the threshold of the entire accounting industry, promoted the improvement of professional ability and professional quality of accounting practitioners, which played a role in promoting the development of the accounting industry.

2 The Challenges of the Transformation from Traditional Accounting to Intelligent Accounting

Based on the integration of traditional accounting into modern information technology, intelligent accounting is a product of the transformation and development of traditional accounting through the integration of Internet, cloud computing and other technologies in the accounting industry combined with accounting professional knowledge. The workflow of intelligent accounting is not only limited to the two basic functions of accounting and accounting supervision, but more importantly, the Internet, cloud computing and other technologies are used to conduct more reasonable data analysis on the economic business of enterprises, provide more professional forecasts and suggestions, and realize financial sharing[3].

This puts forward higher requirements for enterprises and accounting practitioners, so there are many problems in the process of the transformation from traditional accounting to intelligent accounting.

2.1 Enterprises Lack Awareness , Related System Is Not Perfect

Although informatization and intelligentization are constantly penetrating into social life, national policies and guidelines always emphasize the importance of digitalization in national economic development and require enterprises to carry out digital transformation, many enterprises only stay in the production technology, not deeply realizing that the operation and management of enterprises also need to be combined with data transformation in all aspects. Some enterprises have a vague understanding of the functions of intelligent accounting, and subconsciously think that accounting only needs to carry out basic accounting work, and do not correctly recognize the important role of accounting in enterprise management. Moreover, the development of intelligent accounting is not mature and its application is not widely, many business managers are skeptical about it with low degree of attention. Digital transformation is a difficult and long-term task, the existing management system of enterprises does not meet the requirements of digital transformation, the enterprises do not provide good protection for digital talents, and the code of conduct of accounting personnel is not clear, which will indirectly affect the work efficiency and level of accounting personnel. To sum up, because enterprises have a partial understanding of the application of informatization and intelligentization and keep low requirements for relevant accounting personnel without enough attention to digital talents, the development of digital accounting talents will be limited to a certain extent, and the transformation from traditional accounting to intelligent accounting will be affected to a certain extent.

2.2 Enterprises Lack Advanced Intelligent Financial System

By using intelligent information system, accountants can carry out more accurate data integration, analysis and intuitive data display. The work of intelligent accounting needs the application of intelligent information system. However, since intelligent accounting has just entered the initial stage of development, many enterprises do not have advanced and mature intelligent financial systems to support intelligent accounting, which cannot meet the requirements of modern enterprises for data processing and decision making[4]. This may lead to problems such as lack of accuracy in data analysis and processing and mistakes in decision making, which will affect the final decision of enterprises.

2.3 Enterprises Lack Cultivation of Intelligent Accounting Talents

Intelligent accounting requires accounting practitioners to not only master professional knowledge, but also master the application of computer technology and other aspects of knowledge with better data analysis ability and decision making ability. However, the training of accounting talents in many universities is still in the traditional mode, lacking of comprehensive accounting talents training. In addition, students lack practical concepts. The ability of a qualified accountant to handle work is particularly important, which requires students to have strong practical ability while mastering professional knowledge. Although many universities have included practical courses in the curriculum setting, students do not pay much attention to these courses, so their practical ability still cannot be improved. Enterprises also have problems in the training of intelligent accounting talents.

They do not pay enough attention to financial and accounting personnel and can not provide a good platform and environment for accounting transformation. The emergence of these problems slows down the speed of accounting transformation, so universities and enterprises need to strengthen the thinking of these problems.

3 The Strategies and Measures the Transformation from Traditional Accounting to Intelligent Accounting

3.1 Enterprises' Countermeasures in the Transformation of Traditional Accounting

Enterprises have played a very important role in promoting the transformation of traditional accounting. Facing the problem of traditional accounting transformation, enterprises should pay attention to and improve the management system of relevant personnel, the arrangement of accounting responsibilities, the training of intelligent accounting talents and the provision of relevant technologies. First of all, in order to ensure that accountants maintain a rigorous attitude in their work, enterprise management should make corresponding adjustments to the management system of accountants, strictly regulate the behavior of accountants and formulate a strict reward and punishment system. Secondly, the transformation from traditional accounting to intelligent accounting requires enterprises to provide relevant technical support. The existing financial system of many enterprises can not support accountants to complete high-quality accounting work, which will directly affect enterprises to make the best economic decisions. Therefore, companies should introduce and upgrade intelligent financial systems to help accountants perform more effective data analysis. At the same time, the accounting department should reasonably plan the work arrangement to ensure that the accounting work is carried out more efficiently and create more economic benefits for the enterprise while science and technology empower the accounting work. Finally, enterprises should attach importance to the training of intelligent accounting talents. The transformation of intelligent accounting can not be separated from the support of accounting talents. In the environment of artificial intelligence, excellent accounting talents need to master more skills and have stronger data analysis ability. Enterprises can introduce high-quality accounting talents from outside to help enterprises deal with more important accounting work and put forward better management opinions.

3.2 The Role of Universities in the Training of Intelligent Accounting Talents

Artificial intelligence cannot replace human beings in forecasting, decision making, communication and other activities. Intelligent financial robots lack accounting professional judgment and cannot make correct and comprehensive judgment on the ever-changing economic and market environment. On the basis of learning new knowledge and technology, accountants can categorize and summarize all kinds of complicated information by using their own experience, providing the best information and decision for enterprises. Therefore, it is crucial to strengthen the training of composite accounting talents[5]. For the training of intelligent accounting talents, universities should add some courses related to the application of artificial intelligence and computer-related courses as much as possible, letting students contact with courses related to the application of intelligent systems, such as big data analysis, while teaching students professional courses, so as to improve students' professional skills. In addition, universities can seek to conduct "school-enterprise combination" joint training with enterprises to help students practice and intern in enterprises to accumulate more experience.

4 Development Trend of Intelligent Accounting in the Future

4.1 The Role of Intelligent Accounting in Promoting the Development of Enterprises

In recent years, the rapid economic development has increased the negative impact on the environment, climate and society, and global economic investors have begun to attach importance to the contribution of economic development to the earth's environment, resources and society, and the concept of sustainable development has also been recognized and supported by investors around the world. Since the United Nations first put forward the concept of ESG investment in 2004, many large enterprises in the world have gradually completed the ESG transformation. However, at present, the promotion of ESG in China is still in the preliminary stage. In the face of the requirements of national policies on the concept of sustainable development, the proposal of the "double carbon"target, and the transformation of economic and social development, the ESG transformation of enterprises has become an inevitable trend.

ESG requires enterprises to balance economic development and social responsibility, and solve environmental, social and corporate governance problems faced by society and enterprises by formulating new policies and adjusting enterprise development strategies. With the wide application of accounting integration intelligence in enterprises, finance and accounting personnel can use professional knowledge and intelligent systems to help enterprises carry out ESG transformation.

In terms of environment, finance and accounting personnel can use intelligent tools and professional capabilities to help enterprises assess whether their performance is in line with the proposition of sustainable development and use data analysis to propose relevant adjustment suggestions to enterprises to help enterprises develop green economy. In terms of society, some enterprises do not take social factors into account in product research, management and operation of the company, so the degree of social satisfaction is not high, resulting in the pressure of public opinion and restriction of development of the company. With the expansion of accounting functions and the improvement of accountants' data analysis ability and decision making ability, accountants can put forward practical and effective economic decision making opinions for enterprises by knowing about and collecting the needs of various social stakeholders and the performance data of enterprises through data integration and analysis, so as to help enterprises obtain more economic benefits while meeting the needs of various social stakeholders. In terms of corporate governance, ESG transformation emphasizes data-driven decision analysis. However, the analysis of financial management strategies provided by the existing financial reporting system is limited to the static value measurement results, which cannot reflect the complex accounting situation and dynamic economic change process under the integration of industry and finance[6]. In the future, artificial intelligence technology has matured and the new financial report can reflect the complex economic change process, which can help enterprises timely adjust the economic development plans and the company's operation direction in the short term and help enterprises make long-term investment decisions, adjusting corporate governance strategies to achieve maximum benefits in the long term.

4.2 The Significance of Intelligent Accounting in Promote Social Development

Accounting is an important part of economic activities and an indispensable part of national economic construction. Intelligent accounting provides financial information through more effective data analysis to help the government to accurately know about the development of the market economy. Through the financial information reflected in the real business situations of enterprises, the government can supervise enterprises, timely find and solve the tax problems of enterprises, take effective macro-control measures to promote the economy develop healthily. Intelligent accounting can also help the government to carry out reasonable and effective resource allocation. The problem of resource allocation affects a country's economic development. Therefore, faced with the problem of resource allocation, the government needs the support of accurate data. By comprehensively analyzing the data Intelligent accounting through the intelligent system, Intelligent accounting can find out the problems in economic development, provide the government with the direction of resource allocation adjustment, optimize the structure of social resource allocation to achieve the best use of resources, which to a large extent to improve economic efficiency, enhance economic vitality and promote the economy to develop stably and healthily.

In summary, with the continuous development of artificial intelligence today, intelligence has brought new opportunities and challenges to the accounting industry. The advent of the era of intelligent accounting is the product of the development of science and technology, but also the need of social and economic development. Science and technology empowers accounting work, which not only greatly improves the efficiency of accounting workers and broadens the function of accounting, but also brings good prospects for the development of enterprises. The man-machine synergistic symbiosis mode of accounting personnel and financial robots, which complement each other, will have an important impact on our country's accounting work, pushing the accounting work from "quantitative change" to "qualitative change" and promoting the high-quality development of enterprises[7]. In the future, with the extensive use of artificial intelligence, intelligence will cover more accounting work and accounting will play a greater role in economic management of enterprises. Of course, the application of artificial intelligence has also brought many challenges to accounting workers. Accounting practitioners should face these challenges, constantly improving the level of data evaluation and decision analysis, changing the thinking of work, striving to master intelligent technology and becoming accounting talents in the environment of artificial intelligence.

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