Discussion on the Transformation of Financial Personnel in the Digital Economy Era

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Abstract

At present, the digital economy has become the development trend of China's economy. The digital economy has a huge promotion effect on the existing financial transformation, and may even subvert the current financial service model. The era of digital economy requires improving the configuration of financial personnel. The era of digital economy allows financial service resources to have the opportunity to flow and solve the problem of idleness of financial personnel. In the era of digital economy, financial personnel are required to have digital thinking. New financial personnel will require not only to understand business, dare to innovate, but also have diversified skills, including digital skills and business skills. In conjunction with the new requirements of corporate accounting personnel proposed in the digital economy era, this article adopts normative research method, comprehensively analyzes the problems encountered by the financial staff of the enterprise, and proposes a series of measures to improve corporate accounting personnel to achieve professional upgrades and transformation measures.

Keywords: Digital economy, accounting personnel, transformation

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1.1. Research methods

This paper uses the literature analysis method to collect, identify and sort out the literature on the digital economy and the transformation of financial personnel, obtain information such as what professional abilities financial personnel should improve in the digital economy era, and form a discussion on the transformation of financial personnel in the digital economy era by sorting out and studying the literature.

With the rapid development of Internet technology, big data, intelligence, mobile Internet and cloud computing have become the new background of accounting development. On this basis, this article will discuss the development trend of future accounting, the transformation of traditional accounting and the transformation of accounting practitioners.

The digital economy refers to a series of economic activities using digital knowledge and information as a production factor, using modern information networks as an important carrier, and effective use of information communication technology as an important driving force for efficiency improvement and economic structure optimization. The transformation of finance and the support of information technology are inseparable. From accounting electrification to financial informationization to financial intelligence, the progress of financial support technology is a self-transformation of continuous progress. For financial personnel, the traditional professional development path is closely evolving around professionalism. With the arrival of the digital economy, in addition to traditional accounting professional capabilities, new professional requirements such as operation management and
information technology have appeared. In terms of skills, the requirements of financial personnel on strategic understanding and business understanding are increasingly improved. The ability and thinking transformation of financial personnel are imperative.

1.2. Requirements for improving the ability of financial personnel in the context of the digital economy era

The advancement of technology is exciting and sad. On the one hand, artificial intelligence and financial sharing services have allowed the financial personnel to get rid of simple and repeated low-value labor and achieve time liberation; on the other hand, artificial intelligence will eliminate at least 70% of the financial personnel, mainly accounting personnel, which means that this means The accounting workplace will be upgraded. Where should the 19 million financial staff go from the future? In the era of the digital economy, the ability of accounting personnel is as follows:

1.2.1 Improve comprehensive management ability

Financial personnel should be familiar with business, otherwise they can only engage in low-value accounting services. At the same time, financial personnel must have self-driving forces that are eager to improve and grow. Finance personnel who have no business management experience can grow. To sum up, the financial staff should be proficient in business processes. In the era of digital economy, finance must transform to management accounting, and financial personnel also need to transform in the direction of management accounting talents. The transformation involves both the transformation of the working method and the transformation of the thinking method. How to cultivate management accounting thinking methods? First, do you want to look at the relationship between finance and business in essence? First, finance is the record and feedback of business results. With the development of business, financial needs continuously improve the process and internal control; the second is that the finance must integrate into the business and promote business development. Field of accounting. How to understand the financial personnel to integrate into the business? You cannot just account for accounting, and participate in business management. Financial personnel integrate into the business and become comprehensive management talents. Second, pay attention to economic profits, not accounting. One is that the accounting profit is deceived, and there may not be cash flow in accounting profits. The second is that the accounting profit does not consider the cost of opportunity and the time value of the currency, and is not objective. Third, pre-control is better than after-time solutions. The accounting work must integrate into the entire process of business. Through precise prevention in advance to avoid risk, use internal control, identify risks in advance, and solve or avoid risks. It is the lowest cost management method. It is also the essence of management accounting.

1.2.2 Improve business professional ability

In 2017, the accounting qualification examination was canceled, and it seemed to relax the requirements for the business of financial personnel, but in fact forcing financial personnel to change to high-end talents. If you want to be a high-end financial management personnel, one is to master the accounting guidelines for continuous learning and learn about business-related knowledge, such as project management, investment, and laws to attach importance to the cultivation of comprehensive management capabilities. The second is to cultivate digital economic thinking, use financial sharing system records and feedback data, and use advanced tools to analyze financial data. So as to enhance your work value.

1.2.3 Improve innovation and creativity

The digital economy is the product of scientific and technological innovation. As a financial personnel, applying the digital economy to the financial field should not have basic knowledge and professional literacy, and should also have innovation ability. The problem should be based on big data information and propose creative solutions to create value and enhance corporate competitiveness.
1.3 The problems faced by enterprise accountants in the digital economy era

1.3.1 Professional quality of accounting personnel needs to be improved

At this stage, medium and senior accounting personnel are still low. Most of the financial personnel are still engaged in basic work such as accounting accounting, and the accounting work of organizational units has not been formed. Ability. At the same time, under the challenge of the digital economy, even if it is a financial personnel with the above ability, its existing knowledge structure needs to be updated to meet the financial requirements of the digital economy era. Present and report the entire process; financial personnel must be proficient in the entire process of business in advance, and put forward valuable suggestions on business from the perspective of cost control, risk control, and creating benefits; financial personnel must cultivate big data thinking as soon as possible and think in combination with big data. Improve the ability of financial forecasting, analysis and decision-making.

1.3.2 Insufficient management accounting talents

The so-called management accounting talent refers to the basic knowledge of management, economics, finance, and finance, and related qualitative quantitative analysis methods. It has professional ethics and eventually participate in composite financial and accounting talents that can participate in complex economic decision-making. With the vigorous development of the digital economy, financial accounting in the future is likely to be replaced by financial robots. Management of financial accounting personnel is increasingly needed by society. At this stage, high-end and management analysis accounting talents are extremely scarce, and it is difficult for enterprises to find management accounting talents.

1.3.3 Frequent accounting professional ethics in the digital economy era

With the rapid and rapid Internet technology, new types of accounting fraud have also begun to appear. The practice of new expression forms of violations of accounting professional ethics has increased. Due to the lag of laws and regulations, and the continuous update of computer technology, the cost of accounting fraud is lower. Give an opportunity for accountants. Under the wide use of the Internet, the accuracy of accounting information, authenticity is related to the professional ethics of financial personnel, and the quality of corporate accounting information is largely affected by the professional ethics level of financial personnel. Due to the internal trust of the accounting information technology, it may reduce the importance of the professional ethics of the corporate financial personnel, which leads to the impact of the accounting professional ethics system.

1.4 Suggestions on the transformation of accounting personnel in enterprises in the digital economy era

In the era of digital economy, if you want to promote the innovation and transformation of enterprises and achieve the rapid development of the enterprise, the following two aspects need to be combined. The first is that when accounting personnel account for economic business, they must combine information technology to reflect the essence, improve work efficiency, and improve the feasibility of management decision-making. The second is from the perspective of management accounting, accounting personnel need to improve their ability to operate funds and enhance tax planning capabilities.
1.4.1 Strengthen training and improve professional ability of accountants

Professional knowledge and skills are the cornerstone of accounting work, covering financial accounting, management accounting, tax accounting, internal control, public data analysis, information technology application and other fields. In the era of digital economy, how to improve professional knowledge and skills? Special business training is the most effective way to consolidate accounting personnel to handle business capabilities and work level. At this stage, the form of financial information is paperless, cloud-like characteristics, and the processing of financial information to big data and artificial intelligence. These are the key areas of our special business training. Accountants should take the initiative to adapt to this development trend, reshape the professional skills required for accounting talents, and use the tool methods such as accounting information technology to support and participate in business and management decision-making on the basis of mastering the professional knowledge of accounting information. Enterprises should pay attention to the special business training of financial personnel. Training should be practical, and fully combines business scenarios to conduct targeted training. Only in the face of the emergence of new problems can we solve the problem with new ideas. At the same time, it can enrich business guidance and training forms, such as the "teacher and apprentices" system to quickly improve the operation level of new accounting personnel, and in the form of "going out" and "learning" in different enterprises and different business segments such as different enterprises and other business segments. Carry out benchmarking activities, expand business scope, and learn advanced experience in each other.

1.4.2 Use Internet resources to improve comprehensive quality

The influence of the digital economy has covered every industry in the society. Enterprises need to take measures to make the business quality of accounting personnel keep pace with the times. First, in order to cope with the new trend of financial positions, the knowledge base of accounting personnel should be updated in real time, in accordance with the trend of social development, expanding knowledge, and formulating goals for themselves, so as not to be eliminated by the digital economy era. Second, accounting personnel should use the advantages of the Internet and use existing resources to improve their professional quality. Accountants should pay attention to the learning of accounting information technology, be able to manage the network platform, apply cloud technology, realize the flexibility and timely nature of finance, enhance the business of business The quality and efficiency of the treatment eventually became a composite accountant. Third, my country is in a period of rapid development of the digital economy. Management decisions will become the latest accounting functions. The clever use of accounting policies for accurate occupation judgments is the minimum requirement for financial personnel.

1.4.3 Promote the integration of industry and finance to achieve business development

In the era of digital economy, the transformation of financial personnel must be combined with the core of enterprise development to achieve business integration. At this stage, my country requires to increase the application of management accounting. Management accounting is listed as "in urgent need for talents in the industry", and the transformation of accounting personnel has become inevitable. Corporate financial personnel should not only pay attention to this professional knowledge, but also be proficient in the business of enterprises, fully integrate business and finance, and use financial knowledge to solve problems efficiently in the entire process of business development. Specifically, the first is that the financial personnel must know the business and financial status of the enterprise, and incorporate the operating situation into the financial and tax framework to make calculations and analysis, so that financial data becomes the support of the entire process of interpretation of the business activity, so that it is successfully transformed into corporate value. Creator. Second, financial personnel must have awareness of controlling financial risks, and need to integrate advance analysis, control and post-event supervision into the entire process of business. Third, financial personnel should actively provide data for business needs, actively communicate with business departments,
enhance the awareness of business departments for financial management, and realize benign communication and collaboration.

1.4.4 Carry out professional ethics training to improve the sense of responsibility

Occupational ethics, occupational values and attitudes are the cornerstone of the framework of financial talent capabilities. It runs through the accounting career and is reflected in every economic business handled by financial personnel. Integrity and self-discipline, hold a high sense of social responsibility and lifelong learning. Specifically, the first is that enterprises should establish an efficient professional ethical self-discipline mechanism based on the digital economy era, with professional ethics as the main responsibility and obligation to cultivate their own self-discipline and morality. The second is to cultivate the concept of value and establish a global awareness. Financial personnel should take value creation as the goal. In actual work, they think that the overall value creation contribution of the enterprise is the basis for judgment. When thinking about problems, it is transformed multi-angle. In short, the development of the digital economy has facilitated the work of financial personnel, reduced the tediousness of traditional accounting work, and improved work efficiency. Occupational ethics challenge. As a corporate financial personnel, we must adhere to accounting standards, believe in laws and regulations, and believe that in accounting transformation, it will gradually solve the current development problems and enjoy the advantages of the digital economy era.

It is hoped that this paper will provide some ideas for the selection and training of management accounting talents in China, change the status quo of large but unbalanced financial personnel, promote financial personnel to learn new skills and adapt to the development of management accounting informatization, become management accounting talents with high quality and strong comprehensive ability, and become comprehensive talents with good management accounting knowledge, information technology, data mining and processing capabilities. The materials reviewed in this paper are limited, and the topic is also targeted. This result is not applicable to all aspects. The comprehensive ability and training direction of financial personnel will gradually change with the continuous development of the digital economy. We need to constantly analyze the quality of financial personnel required by the digital economy to meet the development needs of the digital economy era.

References