

Application of Management Accounting Practice Training Evaluation Software under Accounting Transformation Based on Intelligent OCR Data Clustering

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Abstract: An intelligent projection system based on OCR technology is proposed. Collecting data through cameras, OCR technology recognizes and processes text, so that intelligent OCR has functions such as mobile terminal adaptation, multi-task detection, whole line recognition, image segmentation, positioning, and classification. The application scenarios are more extensive. Text and card identification will be more efficient. Based on the perspective of financial sharing, this paper uses the method of grounded theory to analyze the accounting transformation case of Hebei LT Company. The study found that the two core categories of organizational process transformation and information system construction promoted process reengineering, efficiency and cost, and information construction.

Keywords: Management Accounting, Practice Training Evaluation, Accounting Transformation, Intelligent OCR Data Clustering

1. INTRODUCTION

In recent years, the rapid development of new technologies such as mobile internet and big data has forced the transformation of traditional industries to the direction of intelligence and mobility [1-2]. With the gradual spread of operation intensification and digitization, especially the artificial intelligence technology represented by OCR recognition and data mining gradually penetrates into business scenarios, students in accounting classes of secondary vocational schools have completed "Basic Accounting" during their school days [3]. Core courses such as "Enterprise Financial Accounting", "Comprehensive Accounting Study", "Cost Accounting", etc., before graduation, in addition to mastering the basic job skills of each accountant, but also mastering comprehensive job skills. Bring continuous economic benefits and brand effects to users [4].

Therefore, how to effectively apply financial software in accounting teaching to cultivate accounting informatization talents has become a subject that must be studied [5]. This paper analyzes the application of financial software in accounting practice teaching and points out the problems and causes. Since the 1980s, the financial sharing center of Ford Motor Company in the United States has been established and started to operate in Europe [6]. Now a large number of multinational groups and large groups around the world have established and operated financial shared service centers.

After accenture conducted an in-depth investigation of more than 30 European multinational enterprise groups that implement the financial sharing model [7], with the continuous improvement of the level of social and economic development, enterprises have paid more attention to management accounting work, and the transformation of enterprise financial accounting has become an enterprise financial management. necessary for development. Changes in the market environment, enterprises will generate a large amount of data in the operation and production [8].

Multinational enterprises need management accounting under the situation of financial sharing. With the in-depth financial sharing within the enterprise, cloud computing, artificial intelligence and other technologies have gradually emerged [9], which significantly accelerates the speed of data processing and presents a variety of methods. In the new era, financial accounting is gradually transforming into management accounting, which can promote the development of enterprises [10]. The specific advantages mainly include the following: First, the transformation of management accounting can scientifically apply the financial funds of enterprises and clarify the actual use of various financial funds. Enterprises can analyze and study the annual financial capital income and expenditure and improve the next year's financial income. It can be seen that the management accounting philosophy pays special attention to the improvement of the economic benefits of the enterprise [11].

In addition, the relevant conclusions of financial accounting can also support financial management and financial reporting, assist management to formulate company policies and strategies, and organize the implementation of various decision-making programs [12]. However, due to the habit formed by people's long-term dependence on paper culture, the traditional media industry still has the possibility to survive, and this requires it to fully improve its innovation, integrate with modern technology [13], and create "High-tech" paper culture. It is necessary to strengthen management innovation and actively build an intelligent library and information service platform [14-15] to meet the individual needs of readers [16].

Whether it is a university library or a public library, it is necessary to strengthen the construction of the basic capabilities of artificial intelligence, and to connect with the internal information system of the library. The project teaching method is based on the idea of constructivism. Teacher-led learning is the main line, and students' autonomous learning practice is the main body [17]. Through

the joint implementation of a complete project work, teachers and students complete the teaching method of teaching tasks in the process of project implementation [18]. It has made great contributions to the development of accounting informatization in my country. The accounting education and teaching in colleges and universities also plays a very important role in promoting the promotion and popularization of accounting informatization [19].

2. THE PROPOSED METHODOLOGY

2.1 The Intelligent OCR Data Clustering

Most colleges and universities with accounting majors incorporate accounting informatization teaching into their teaching plans and offer accounting informatization (computerization) courses. The teaching materials of traditional accounting practice teaching are outdated and cannot adapt to the development of modern informatization. The traditional practical teaching is still at the level of manual operation. Whether manual operation is divided into posts or comprehensive training, due to the limitation of props and teaching materials, when people read newspapers and magazines, adding dynamic videos of relevant news is undoubtedly a great innovation. point. Through the existing OCR core technology, the keyword identification and search of newspapers and periodicals can be realized, and the intelligent projection of related videos on newspapers and periodicals can be realized.

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The industry domain analysis completely relies on the binary image obtained by image binarization. The effect of scanning documents is acceptable, but it is difficult to obtain a good binary image when shooting with a mobile phone or a high-speed camera. This intelligent projection system consists of micro-Cameras, OCR word recognition processing software, small projectors and related embedded chips constitute a portable mobile device. The portable mobile device composed of this system can be hung on the chest or made into a hat and other equipment, so that the camera and the projector can conveniently shoot the headlines on the newspapers and project the related videos on it. Deep learning algorithms can effectively avoid the shortcomings of traditional OCR identification, form more abstract high-level representation attribute categories or features by combining low-level features, mine the distributed feature representation of data to formulate multiple feasible solutions; evaluate solutions and make choices.

2.2 Management Accounting Practice Under Accounting Transformation

Deterministic decision analysis techniques include using the differential method to find the maximum value and using mathematical programming, etc., and the commonly used risk-based decision analysis techniques include the expected value method and the decision tree method. Financial control is closely related to the project construction plan and comprehensive plan. It goes deep into the production line, understands the construction progress of the project department, formulates various cost standards, and organically combines the financial budget with the production budget.

Comprehensive financial management conducts in-depth synthesis of uncertainty in conclusions. The uncertain decision-making step is to select a maximum profit value from each scheme, and then select a maximum value from these maximum profit values, and the scheme corresponding to the maximum value is the selected scheme. OCR positioning and identification based on deep learning through convolutional neural network CNN, recurrent neural network RNN, long short-term memory network LSTM technology, can realize automatic positioning of text area and recognition of whole line text on grayscale image.

On the one hand, the new financial software has broken the limitations of the traditional accounting processing system. Through the coexistence of various functional modules, its functions have been gradually expanded to include financing, investment, financial analysis, supply, sales, salary, and other aspects of the enterprise. In terms of management, it provides information services for the management departments of enterprises and institutions at all levels, at the same time, in the accounting module. The trend of enterprise financial management is toward full-staff, automatic intelligence, multimedia, social business integration, and three-dimensional financial information. comprehensive direction of development.

2.3 The Accounting Practice Training Evaluation Software Design

The ability of traditional occupations is challenged by technology. Starting from the creation of precise and refined marketing projects, Hebei LT Company has built a technologically advanced information service network. Using big data technology to manage and control market activities with marketing projects as the carrier and set up 20 post-evaluation indicators of profitability. The inconsistency of information between internal departments of the enterprise will have a direct impact on the construction and use of the financial sharing model. Therefore, in the process of transformation, enterprises are required to build a unified information sharing system, focusing on the financial department, and through the trace management model, it is very important to enhance the management awareness of the flow of funds in other departments in the information age, and corporate financial management leaders should respond to the transformation of management accounting Improve the degree of emphasis, after systematic study of management accounting knowledge.

The inconsistency of information among the internal departments of the enterprise will affect the construction and application of the financial sharing model. Therefore, in the transformation stage, it is necessary to build an internal integrated information sharing system. Focusing on the financial department, through the trace management form, the

capital trends of other departments will be implemented. Cost management will be implemented to control the source and reduce costs. Introduce the concept of value engineering, with the help of target cost management tools, in accordance with the principles of "easy to understand, easy to calculate, easy to declare, easy to evaluate". In the accounting computerization course. The teacher used a modular teaching method to teach the teaching content of each sub-project. Each student completes the operation of each sub-project independently under the guidance of the teacher. Basic familiarity with the operation process and main functions of accounting software.

Teachers cannot normally guide and help students to further improve the application ability of financial software in practical teaching, so that these experiments and practice projects cannot achieve the expected results well. Some schools have tried to invite teachers with majors related to accounting informatization to guide accounting experiments and internships. Make the provincial company accounting department the leader of the entire provincial company accounting work.

Concentrate on professional financial work with strong management such as investment and financing, tax policy and planning, internal audit and risk control, accounting process standards and specification formulation. As the first step in the transformation of management accounting, enterprises and related industries should implement relevant the accurate implementation of management accounting policies plays an important role in the transformation of my country's management accounting market.

3. CONCLUSIONS

The intelligent OCR technology based on deep learning has the advantages of higher recognition accuracy, faster speed, no format dependence, and support for rapid privatization deployment. Deep learning algorithms and model building are also the key to OCR applications. With the continuous evolution of intelligent OCR technology, the establishment of a financial shared service center requires the support of a complete and secure information system to realize the synchronization of business flow, accounting information flow, physical logistics and value flow. Therefore, only the application information system construction of enterprises can realize data integration.

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