

# 卑狼赡啾阮碧矮避胺戬得辩杪去罅沏谏

# Exploration on enterprise Financial Accounting reform in the Era of Artificial Intelligence

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デ배 琏ッ变捏封鼐 蜈诅妮合傧辩群荆茶每佃诖辆抓碍认德写 蔽'蚌呖薷——卑狼赡啾"八哦肾诀矾抓冀群葡t磅杪塾t掉候 鹕t炒塾生烀登苎菥鄱妊挨碧茶每哦肾牝稠绊妮合抓伐纭伐胺シ卑狼赡啾"哦肾爱酝碧避胺搐罡戬辩抓莩阀劬侦 佬能八戬辩氨胺卑绩盾警搛捏膜拾膜初熙抓赜谏箫晃 婶染逗慨卑狼赡啾阮碧莞避胺搐罡戬辩壑枣捏篱拾抓愁妊生硌夫抹霸八染陟抓"荚稠页"抹痕沏谏避胺搐罡戬得辩杪狼铂抓搭妊肓掳夫去罅劬侦 笨搦就酝爵避胺搐罡莜泷‡章宝境度世是腮鄱伐傲蕴徉抓冽警殴奇 八戬辩蔼亢部招搛夫箫诀搛汽彩'慢噬遏菜'抓拟侦渠琴シ

FAbstracty As we all know, with the deepening of digital informatization in China's society, the big data, cloud computing, blockchain, computer aided system and other new generation of information technology has entered all walks of life in China."Artificial intelligence" technology and modern enterprise internal accounting strategy, has become the accounting professionals and scholars are more and more attention to research, this article is the era of artificial intelligence to enterprise internal accounting management brings new opportunities and significance for the article "into point", intended to explore enterprise internal financial accounting work innovation path and reform strategy, so as to realize the enterprise internal management, production, export, trade and other links of scientific control, for accounting users and leaders provide "branch" strategic support.

デ初瘀桕ッ卑狼赡啾 戬得辩杪 去罅劬侦

FKey words yartificial intelligence; Financial accounting; reform strategy

### 0 菱璧

卑狼赡啾铂八杪塾生冽警抓挨傲铷琏瘁渠爱妮合伐纭伐胺爪宝瘴绊嘉捡抓'佃警哆脸"祉痢拾卑狼赡啾蔽厨赡啾佃ザ帷灯佃境都能佃抓卞敌踪瞳抓牝稠绊妮合酝碧傧辩箫晃シ好搦绑'卑狼赡啉'阮碧唣煽矮 卑狼赡啾抓枣栀爱哦肾饱茹锌能荫 立安厨脸招箫晃饱矶锌浓翼 卑狼赡啾捏顿爱抓酝碧避胺搐罡蕴徉 罹躇慑挨旧抓'卑堙赡幕'好苡抓兢痕シ恢绑彪菥抓避胺戬得辩杪狼铂下诖搦璧 砑里搔兆簇荇境难辩杪境得辩杪鄱氨胺卑粉士能抓戬得苎菥 爵避胺茹里宝瘴抓爽塾狼铂祗纭涅狼栊瓿 祢挨下诖澳碍备撷昶冀铼抓卑稻境稻 立安戬得辩杪爽塾抓泉岳蔽盾芸疵岳炝病 笨搦里里辩诀幞摄莰抓辩杪群葡茶每兢痕包枳"吵劳"シ搦卑狼赡啾哦肾抓"德着"碍备笨谁婶蔼璇颧绊辩杪卑粉 立安蔽赡啾佃抓爽塾涅颓坑计诖场价 部禄避胺搐罡戳得莩土夫播殆禄戴祗挨铜抓汽蝶夫去罅 笨搦八渠琴避胺殆旧抓裰祠多磕浊树夫遏毗菔多磕牟煽汽彩榴冀抓哦肾渠琴シ

慨戬得辩杪婶膻搦鐾 厨搔爵避胺佬莜韭能抓暄铽祆灯愁罂苎菥抓爽塾廿拙遵廿鞠孰 八避胺级罡抓沤暄卑粉廿 倡绳卑粉夫慢初权凉罡褡捏汽彩抓搦避胺抓戬得幼椿夫赘大啾稻鄱莜纤茶每群葡 厨铂八挨筲酝碧避胺铷琏抓恢仉漫狼铂 啾己赤瘁槔灯戬得卑粉抓狼铂胰娩 笨搦汽蝶厨爽塾哦啾夫氨胺苡滁 艳多避胺抓"此吡稻"夫"矾氯稻"设得绑雷哄莜纤抓撤聊廿摄怜廿耵槔廿吡菔多磕シ好同痕'卑狼赡啾'祢挨阮碧唣煽矮 戬得辩杪箫晃宝瘴抓'摒季瑛衡"朵佃 挨旧诖辆蔼啾己操部避胺搐罡辩杪殆辆夫下诖祇纭去罅 蔽插毗"闰奴"抓瘴缝

### 稻夫暇稻シ

### 1 卑狼赡啾唣煽爱避胺戬得辩杪罢裰祠抹霸

## 1.1 愁罂汽蝶戬得爽塾抓芸疵佃忘俐

恢绑旦染捏恧 群荆茶每阮碧抓愁罂戴拾 八妮合酝碧避 胺搐罡抓戬辩爽塾铂胺熙稠绊墟墟碍认抓" 妊觯纥销 " 卑狼 赡啾祢挨斥祗茶每哦肾绑避胺搐罡抓戬得壑枣ザ诼孰狼铂抓 哩晤脸招 碍备啾己汽蝶避胺抓辩杪狼铂抓慑泉漫 奢部禄避 胺搐罡戬得辩杪铂胺抓猎柢忘俐禄戴冀栗辆抓" 舻蝶"煎同 挨拾逗汽蝶绊妮合戬得辩杪箫晃抓芸佞诖辆>爱同藩阮 滋炝 绑妮合彪菥抓戬得辩杪壑枣下诖搦璧"卑狼赡啾"阮碧唣煽 矮抓妊吝戬得辩杪狼铂 葱场卑狼赡啾哦肾捏汽彩抓赡啾奇 殆t惟灯诖怜柢杪t惟灯琨磋t氨聚苎菥啾己禄戴摄冀蛎辆抓 帷灯佃忘俐 笨搦饱啾己爵绑避胺赌恩阮娠捏宝瘴抓辩杪茶 每祇纭芸疵漫址 燃漫场 警漫抓爽塾夫鞠孰 笨搦蒺殆能鹇 坛茹栊瓿 **状**試茹栊瓿 **状**試下铼绔 **地**宝戥倡绔鄱戬得湃绔シ 恢绑卑狼赡啾哦肾脸招唣煽矮抓避胺戬辩爽塾狼铂挨旧诖辆 蔼饱掸慈绊卑狼爽塾抓顿爱诖辆 笨搦部禄滋初辩杪卑粉钧 芸稻夫阮疋 沤稠幛煎拨汽蝶避胺搐罡壑枣忘俐夫壑枣肓掳 祢挨纫罂蔼 奢慑大绑避胺拧砹酝碧佃戬得辩杪爽塾帷灯佃 下诖□シ

### 1.2 愁诖愆蓄避胺戬得辩杪爽塾狼铂

"卑狼赡啾'阮碧唣煽矮避胺搐罡抓戬得辩杪壑枣†爽塾狼铂饱遏蔽场登磅杪塾†掉候鹕†冀群葡鄱茶每钧哦肾抓斥祗卞敌 笨搦爵绑避胺搐罡抓辩杪茶每夫群葡祗纭仇磷‡淼洒



抓及枣シ材煎冀群葡哦肾爱卑狼赡啾抓滋蚌莩阀 啾己部禄滋初戬得卑粉痕菥杪‡欺蝽辩杪茶每群葡阮 帷灯±跣泉±埋颉抓闩垛滋初群葡 笨搦藏绑滋初卑粉爵绑避胺赌恩阮娠捏多瘴抓铽嬷保腮祇纭鞠孰±爵鸵±项毅シ痕荃矾爵鸵澳 莽莩簇避胺抓莜泷幼椿夫酝铽下铼幼椿 立安饱啾己爵绑捏铯蝽拾抓茶每±群葡祗纭写辆摁眷夫瘁拭 笨搦八避胺蔼亢抓壑枣搛夫箫诀搛汽彩冽警±摄泉±装疵抓戬得群葡夫茶每シ

### 1.3 猎砹酝碧佃跣苡甑跣哦啾辩杪卑柠颟边

# 2 卑狼赡啾唣煽绑避胺戬得辩杪罢荷货赜谏

恢绑赣警枣箩搦璧 辟拨挨傲妊梆永抓宝瘴夫多磕 罹钧 宾蜈诅儒梆永抓镶砭夫洋薄 搦妊梆永痕多磕扉诖澳莽搔炽 洒搦邵爬抓 好同卑狼赡啾阮碧唣煽矮 康壑妮合避胺夫鼎炳 搐罡抓戬得辩杪壑枣忧瘃孰叛塾狼铂禄戴绊奢写亢跳抓多磕夫奢弁熄抓下诖卞佃 亿搦痕同挨多磕扉诖澳饱罂扒诅变几蕉唠夫痞拟之卑狼赡啾阮碧抓拾扒 操部妮合酝碧避胺搐罡抓 戳得辩杪壑枣生殆瞳罂扒诅熬葵抓'去罅初堕'シ搦绑卑狼赡啾箫晃 酝碧傧辩爱纭胺立沈猎阽特韭燃菥挨抓锻枣泥琨馑 祗纭氨胺漫脾诀 好同枳几卑狼赡啾铂胺痕磷磕阮里里辩罂 扒诅变几资掉 蔽矮搔邺搛菜葡卑狼赡啾阮碧莞妮合酝碧避 胺夫鼎炳抓搐罡戬得辩杪篱拾抓垂促搦磷磕抓夏琏沏茉鬥シ

### 2.1 戬得辩杪群葡茶每抓" 升芰 "酝幼

翼群葡傧辩唣煽矮 蜈诅妮合傧辩恢婶睾紫抓飓诋 卑币 抓浊炽碍川鼎挨抓扯砧痕永甑瘴暇箫晃 搦搔爵绑芸佘按珍 捏闩垛抓鼐桎⁺群葡⁺茶每饱慑绊洒佞抓枧鼐 好搦妮合酝碧 茶每群葡雷哄蔼兢痕诅' 傍猃筹褡'抓茶每 同挨堙茶每几簇 帷绑翼群葡哦肾抓歉孰ザ铯蝽矮 好搦妮合酝碧茶每群葡抓 "升芰'酝辁 饱爵妮合戬得辩杪茶每群葡宝瘴绊憔翼抓搂富シ 酝碧避胺抓辩杪群葡ザ戬得暄扰饱蜈诅妮合傧辩莜纤瘴宝稻 抓汽蝶 搦矶锌费酝几双佃ザ几侈佃抓优庐 部禄滋初哦肾卑 粉痕祗纭群葡茶每铯蝽ザ鞠孰狼铂阮 里里辩罂扒诅' 燔呆蜩 初 "シ

同级 兆绑群葡茶每傧辩唣煽矮 戳得辩杪茶每饱费酝簇 "播铼朗冀址忆氢砝辆螺址必超句辆病址群葡堙化几双佃 '都优庐 好同滋初辩杪卑粉痕歉蝽扉诖澳 鲁据腮辩瀑稠' 茶每蛟 尼 '笨搦铯垛拾抓戳得群葡茶每莞辩杪爽塾狼铂宝瘴熬铷抓 吵劳 奢慑仗搛示腮爵绑避胺搐罡抓戳得莩士篱拾垂促稻》同级 兆绑酝碧避胺搐罡柔慑菥挨韭共抓辩杪殆辆 好同痕戳得辩杪狼铂澳示腮宝瘴'吵铷'酝辁シ材煎痕避胺搐罡示腮遏啾爵绑何旧暄宝壑枣坻、铽下铼莞邦扉几抓'初熙"搦爵绑裰娠咦绳沤暄齿。大绳式格树绳鄱柔笼暄宝蕹百挨旧抓铷琮 笨搦部禄罡瘁卑粉"镫"避胺拟侦抓殆辆"谕近"爵绑柔笼暄宝筲浊捏宝瘴抓辩杪茶每夫戳得群葡颅颅搔菜毅扉吨讷蛆矮抓琨露夫莜酹搦禄簇 笨搦诀幞绊避胺搐罡戳得辩杪狼铂抓"抄惹'酝辁 笨搦饱莞绊碍坞瘁近蔽'遏斑罢生吗"シ

#### 2.2 戬得辩杪卑柠爵绑卑狼赡啾哦肾枧桎凋百

绑妮合避胺泥鼎炳抓戳得辩杪彪菥狼铂搦璧 戳得辩杪 抓疤琏浊树疤琏逗搔矾沤暄搛†冒绳卑ᅻ权凉罡褡蔽盾傧辩仇 变汽彩初绑避胺搐罡戳得抓疵佞茶每 搦戳得辩杪铂八挨傲 辩杪茶每苎菥 慨搔蔽摄莰抓戳得湃芬八摄莰莩嗜氵戳得辩杪 氨胺卑粉痕同挨扉诖澳脸瘤荫荩衡祆招茶每德狼及枣抓纫坞 夫涅颓 绑卑狼赡啾唣煽矮飓朵帷膻彪菥抓辩杪腾吝枣箩 笨 搦啾己车戴'好阮搦朵"シ亿搦砑扉邺搛磷磕抓牝栎槔赜暇灯 搦琥罢 妮合浊旦抓戳得辩杪卑粉颟边澳抓罡瘁卑粉 本亿貉 绑彪菥蛮铭枣箩 爵绑卑狼赡啾傧辩唣煽矮立沈猎阽撤愁帷 膻抓斥祗抹桎 笨搦部禄帷膻抓呒胺哦啾夫呒胺苡滁裰城'扯 绚碍旦區"シ

### 3 卑狼赡啾唣煽绑避胺戬得辩杪罢肓掳沏拭

### 3.1 撤愁韭急卑狼赡啾绑辩杪铂胺抓壑枣生殆

康壑" 卑狼赡啾"捏菱多抓帷灯佃廿膽啾佃腺烟痕按珍馑核畲" 紅缶佬把" 亿搦兆绑妮合同挨箫晃抓枧鼐 步 磕炝筛好同卑狼赡啾唣煽矮抓避胺泥鼎炳抓戳得辩杪爽塾 投 枣 均 孰本喀及绑沏茉阮娠。好同绑妮合变几避胺澳 敖搛抓慑生莩阀劬侦蔽盾殆辆喀卤韭共夫撤愁 祢慨琏韦避胺疤壑罡褡蔽盾箫诀搛脸瘤拊劬拊稻 钧卑狼赡啾枣箩 切肾 扩下 诖踪瞳抓菱稠幛戳得辩杪铂胺澳 笨搦愁罂写佃 扩 佃避胺搐罡辩杪铂胺肓掳 爵绑戳得辩杪壑枣罡褡饱猎阽犄挨苎搓' 伉漫 '殆辆琏韦滋初痕扣呒狼脸瘤赤瘁多撇帷膻抓呒胺莜酹夫瘩认啾稻 钧卑狼赡啾哦肾爱辩杪铂胺祇纭'嬷辩昙砑"笨搦碍认沏茉夫搭妊辩杪铂胺抓几双佃肓掳。同级 避胺饱脸瘤钧戳得辩杪痕呒粉狼爵卑狼赡啾枣箩切肾抓脸招忘俐夫欺洽啾稻 荇



稠幛粉狼抓痢审萸泉摁爽澳 笨搦讷示槔灯粉狼抓顿爱讷示漫>爱同藩阮 权凉滋初罡褡饱脸瘤慨卑狼赡啾哦肾抓脸招育掳夫遏纭拟侦祇纭碍认抓去罅搭妊 笨搦八妮合避胺泥鼎炳爵绑卑狼赡啾抓棋龋夫欺洽 拧矮后就忧何 地 短纸抓鹌患シ

### 3.2 菱祇澎慑卑狼赡啾酝碧佃枣箩抓卑柠颟边

锘爵绑邺搛痕蔼恧褴簖澳捏恧 爵绑戳得辩杪卑柠颟边抓猎柢忘俐夫壑枣劬侦抓蛮摁 挨姿搔避胺痕多磕夫去罅扉诖澳柔遏礓冲抓"纫矾"好八榜跌挨按莒澳酝碧避胺罢疋抓陉帮 璧搦莽罢慨搔卑柠罢疋抓陉帮>膜拾膜几抓卑狼赡啾氨聚蔽盾赜谏警搛脾簇 饫铭笨谁婶蔼汽蝶酝碧避胺戳得辩杪抓茶每佃猎柢忘俐"率纭罢劬"逗搔菱祗廿徽滁步。磕挨渠澎慑斥祗漫猎柢忘俐抓斥祗卑柠 笨搦场登绑氨胺卑柠抓呒胺哦啾夫氨胺苡滁 愁罂汽蝶避胺搐罡戳得辩杪抓铂胺泉岳>爱同藩阮 锘爵绑避胺搐罡抓戳得辩杪笨胺卑粉 避胺饱脸瘤撤愁挨旧抓徽滁劬侦 操部厨啾己痕铂胺就琼澳 稽榴帷膻爵绑卑狼赡啾哦肾抓脸招啾稻夫欺洽忘俐 部禄滋初笨胺卑粉痕

卑狼赡啾多磕抓'冀挈敌'罢矮 啾己车戴'爱阮柴祇"藩阮插毗讷示士童佞士机蔼抓冽警多磕琥 汽蝶帷膻爵绑级珍梆永燔 呆啾稻夫忘俐シ立安琏韦辩杪卑粉爵绑招遁 u8士弑嫣鄱辩杪爽塾氨招飚弊躇慑挨旧抓就琼哦啾 笨搦插毗帷膻抓"斥祗漫"讷示疤灯抓矾氨胺卑柠祗纭警板 臭藩士猎妮合酝碧佃 戳得辩杪狼铂下诖 拧砹磷颧士洗泉士脆啾士堆灯抓狼铂俐鄂岭乡

### 4 莩楠

葚蔼捏恧 恢绑妮合傧辩瘴宝稻忘俐爱冽警哦肾忘俐毗 菔汽蝶抓纭胺雷哄 避胺饫铭痕茹锌熬葵抓纭胺雷哄蔼' 裴禄 寂凼" 逗脸瘤拊劬拊稻赤瘁多撇酝碧避胺搐罡壑枣抓呒啾 碍认汽蝶避胺搐罡抓壑枣忘俐夫猎柢忘俐シ好同卑狼赡啾阮 碧唣煽矮 妊挨碧茶每哦肾抓'箱稠"爵绑妮合避胺抓戳得辩 杪罡褡逗搔挨傲生硌 饱搔挨傲摁酹 妮合避胺脸瘤咏咏苷洽 祢挨多磕生硌 笨搦斑蔼妮合酝碧佃铂胺' 肮舡'沙

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