

## Construction and Application of Accounting Framework for Financial Integration Management in the Context of Internet

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**Abstract:** This paper analyzes the construction of the accounting framework of industry-finance integration management and the construction level of industry-finance integration management accounting framework, and puts forward the application strategy of industry-finance integration management accounting framework under the background of "internet" from the aspects of accelerating the construction of industry-finance integration, promoting the transformation and upgrading of management accounting, refining data particles and improving the value-added service level of management accounting.

### 1. Construction of Management Accounting Framework for Financial Integration in "Internet"

The application and popularization of the Internet have a certain impact on the development of various industries, and provide a possibility for the integration of industry and finance of enterprises. Therefore, more and more scholars have carried out research around the construction of industry and finance integration management accounting framework.

#### (1) Construction of Accounting Framework for Industry-Financial Integration Management

First, the data base. In the Internet age, every enterprise has a large amount of data, but most of the data do not play their value, so it is very important to dig deep into the information value of the enterprise to construct the accounting framework of industry-finance integration management. In order to establish the accounting framework of industrial and financial integration management, we must get the support of massive data. Only after mastering all the data can the enterprise manage the information effectively and construct the model, which can provide accurate information for the important decision of the enterprise. For large and medium-sized enterprises, their customer groups are more, enterprises need to widely collect customer evaluation of enterprise products, obtain customer geographic information and their personalized needs, as shown in figure 1, to integrate business data to provide reliable reference for the marketing plan of the enterprise. Not only that, enterprises can use all kinds of hardware resources to obtain data, such as base station or sales network equipment, collect basic information, demand and feedback from different customers, so as to determine the amount of product delivery. Only by giving full play to the functions of hardware equipment and widening the channels of obtaining information, can enterprises lay a solid foundation for the construction of accounting framework of industry-finance integration management, and provide services for the strategic decision-making and marketing plan of enterprises [1].



Figure 1 Access to information through base stations

Second, the software base. Software is the rigid demand of enterprise development, excellent software system can meet the needs of processing complex data on the one hand, on the other hand, it is beneficial to the mutual integration of enterprise's financial system and business system. For example, communication enterprises can use the management system to find out the cost information of business, the cost information of sales, the consumption composition and the characteristic information of customers, and then connect these data with the financial data effectively, which can provide technical support for the processing of information. The enterprise that develops the web page game can use the billing system to realize the docking of financial information and income, expenditure and billing information, so as to ensure that the financial information of the enterprise can be deeply combined with the business information. The enterprise can also use the software system to connect the big data system, build the platform of data sharing, make the accounting develop towards the direction of industry and financial integration, and constantly improve the software basis of enterprise industry and financial integration.

Third, the talent base. In the current situation, more and more attention has been paid to the training of talents in management accounting, and various methods have been adopted to promote the two-way integration of talents. In a certain sense, the integration of industry and finance requires higher professional level of accounting workers, and also needs accounting workers to have certain enterprise management ability to improve their ability to assess, control and predict personnel. At present, most enterprises in our country generally lack management accounting personnel, while training the basic knowledge of management accounting, enterprises also need to pay attention to improve their Internet technology level. Therefore, it is not difficult to develop, the framework industry financial integration management accounting framework in addition to data and hardware support, talent support is also essential. High-quality talents can promote the integration of financial knowledge and business knowledge, realize financial sharing, and enhance the value of enterprises. Moreover, such talents can adapt to the development needs of the Internet era, innovate the new mode of financial integration, and maximize the accounting function [2].

#### (2) Construction level of accounting framework for industry-finance integration management

First, the platform layer. The platform layer mainly uses material system, EPR system, management system, billing system and brand system to collect data. Within the enterprise, the EPR system is widely distributed, covering all aspects of project, customer, procurement, supply, inventory and production management. Most of the data in the brand system are not structured data information except financial data, and almost all the data in the billing system are financial data, while other systems collect a variety of data information, including a variety of information. The platform layer is the basis of the construction of the accounting framework of industry financial integration management. If the platform layer can ensure the fineness of collecting information, it can bring positive influence to other levels, and it can also reduce the difficulty of information processing and storage in the later stage. Therefore, the platform layer needs to improve the information collection system, list as a unit of measurement, further improve the speed and quality of information collection.

Second, the data layer. This level allows the information gathered by the platform layer to be processed in depth and stored in locations such as sales data, profit data, feedback data, cost data and customer data. Using the software system to store the above data in the hardware equipment link is called data storage, which not only needs the support of the software system, but also needs the cooperation of the hardware facilities. There are special personnel responsible for data processing, the technical level of the personnel will directly affect the quality of data processing, in the processing of data can apply big data technology and cloud computing technology, create a financial sharing platform, the processed data stored in the industry financial integration database, easy to access later. The database of industry-finance integration is composed of several information systems, such as income information system, marketing information system, profit information system, financial information system and expenditure information system, etc. The processed information will be automatically divided into the corresponding system according to the different categories, it is not difficult to find that the more detailed the classification of industry-

finance integration database can ensure the accuracy of enterprise decision-making.

layer 3, application layer. Marketing plan is an important part of this level, its formulation is fully combined with the characteristics of the industry, regional factors, policy subsidies and other corresponding information to formulate, and the profitability of the enterprise and survival and development are closely related. Enterprises can go through the overall budget system, working capital system, investment financing system and performance evaluation system to carry out a refined analysis of the data, according to the characteristics of consumer groups to make targeted marketing plan, as shown in figure 2.



Figure 2 Design marketing programs based on the characteristics of consumer groups

## **2. The Application Strategy of the Accounting Framework of Industry Financial Integration Management under the Background of "Internet"**

(1) Accelerating the integration of industry and finance and promoting the transformation and upgrading of management accounting

In the background of the Internet, information tools are constantly emerging, accounting work is also constantly moving towards the direction of automation, accounting workers should use all kinds of tools to continuously improve the efficiency of work, save the time required for work accounting, and promote the transformation and upgrading of accounting. In doubt of the past accounting work, the work has certain limitations, mainly responsible for reporting accounts, making statements and accounting, in the current situation, accounting work needs to shift the focus of work to the field of assessment, decision-making and analysis. Not only that, we need to promote the integration of industry and finance construction, with the help of various software systems to combine financial data and business data organically to achieve the sharing of business data between different departments and levels. In addition, talent is also the basis of industry financial integration management accounting, so it is necessary to further strengthen the training of talent, figure 3 is the training site. Improve the management of accountants and the ability to apply the Internet to better promote the upgrading of management accounting [3].



Figure 3 Accounting talent training site

(2) Refine the data and improve the value-added service level of management accounting

Data is the constituent element of the accounting framework of industry-finance fusion management. In the Internet age, it puts forward higher requirements for the accuracy of information data, not only that, but also puts forward new requirements for the density, micro-capitalization and fusion of data. In such a situation, accounting practitioners need to learn big data

technology and cloud technology in depth, and use these technologies to further explore the value behind the data, improve the efficiency of the use of funds through the fine management of industry and financial integration and cost, provide accurate information for enterprises to formulate marketing strategies, investment plans and strategic decisions, and improve the value-added service level of management accounting.

(3) Improving the ability of risk prevention and control and giving full play to the function of supervision and control

For enterprises, strengthening the ability of risk prevention and control needs to strengthen the control of risk, budget and cost, and give full play to the supervision function of management accounting in different projects, different processes and different departments. Enterprises need to constantly enhance risk awareness, improve their own ability to prevent and control risk, in the business activities in advance, in the matter and after the risk prevention and control management work, enhance the ability to predict risk, and then ensure the feasibility of strategic decision-making. Not only that, the enterprise should make fine management of the cost of each project, divide the cost control into negotiation, purchase, product design, human resources and work efficiency, etc., carefully calculate the cost and supervise the whole operation process. The enterprise should also enhance the overall budget capacity to ensure the scientific and accurate pre-budget, and dynamically monitor the actual implementation of the project budget, such as the use of funds and the implementation of the plan.

### **3. Conclusion**

To sum up, the construction of industry-finance integration management accounting framework can not be separated from data support, software support and talent support. If we want to promote enterprise-finance integration, we need to fully refer to the above contents, improve the speed and quality of collecting information, combine financial data and business data organically with various software systems, promote the transformation and upgrading of management accounting, and provide support for strategic decision-making and marketing programs of enterprises.

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