

The integration of financial accounting and management accounting under the background of Big Smart Cloud

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Abstract: At present, our country's economy is developing rapidly, and various industries are undergoing industrial transformation in order to be able to adapt to the situation of economic development. In this context, cloud technology, big data, artificial intelligence, and "Internet +" and other information technologies are integrated with the industry. Companies are required to make changes to cope with the new challenges and opportunities brought about by these technologies. This article mainly discusses the current impact of financial accounting and management accounting under the background of "Big Smart Cloud". At the same time, it studies the feasibility and necessity of the integration of the two, and finally proposes to promote the integration of management accounting and financial accounting. Strategies to comply with the development trend of Big Smart Mobile Cloud.

1. Introduction

1.1 Big data

Big data itself has many characteristics such as large amount of information, many types, low value density, and fast data processing speed. Compared with other technologies, big data technology presents the advantages of rapidity, low cost and high quality. The main function of corporate management accounting is to make reasonable predictions for the future development of the market, the national economic situation, and the development prospects of the industry. At the same time, it participates in the company's business objectives, economic decision-making, and evaluation of subsequent business performance. Participate in the entire management process, participate in various decision-making behaviours adopted in economic activities. The use of big data technology in management accounting can not only provide them with relatively accurate and comprehensive data, but also help companies gain industry business opportunities in advance. However, traditional management accounting systems are far from being able to keep up with the speed and requirements of big data analysis and processing in terms of data processing and quality.

1.2 Artificial intelligence

Artificial intelligence mainly simulates the process of human thinking and information processing. Generally speaking, the existing artificial intelligence technology can replace part of human brain work, and thus can obtain more economic and social benefits. At present, artificial intelligence mainly replaces the accounting function in financial accounting. When a large number of artificial intelligence replaces the financial accounting work of enterprises, the future accounting work of enterprises will be centered on management accounting, and management accounting will be under the influence of artificial intelligence. Provide strategies for the future investment and management of the company. This also makes the work value and importance of management accounting appear to be increasing day by day, requiring companies to be able to grasp the future development trend and space of artificial intelligence technology in the accounting field.

1.3 "Internet +" aspect

The application of "Internet +" technology in business processing can enable information to be collected in real time and automatically. In essence, "Internet + accounting" is a cross-integration of

financial and business activities, transforming and processing various data generated by business activities, and then collecting them to form a database, so that the data layer, capital layer and business layer can achieve efficient integration , The information obtained is accurate and real-time. Under this background and trend, it is necessary to integrate financial accounting in enterprises into management accounting, so as to effectively deal with the challenges brought by information technology to accounting work.

1.4 Cloud computing

Cloud computing technology is a network application technology that has always been highly reliable and flexible. It has scalability, dynamics and applicability. It can process huge amounts of data in a short period of time through cloud computing technology. Moreover, the cost to be borne is relatively low, and it has a very high cost performance. The use of cloud computing technology in the accounting field has changed the traditional accounting workflow. It is not necessary for enterprises to bear excessively high costs to obtain corresponding financial information. At present, financial accounting needs to use accounting standards as the basis for work when carrying out work. At the same time, the use of these technologies improves the substitutability of financial accounting personnel. The use of cloud computing technology in management accounting work can enhance the efficiency and quality of information acquisition, help management accounting optimize the entire work process, and improve the accuracy and effectiveness of the work.

2. Analysis of the necessity and feasibility of the integration of financial accounting and management accounting

2.1 The necessity of the integration of management accounting and financial accounting

The gradual application of Big Smart Cloud in the field of accounting work is an important strategy to adapt to the future trends and challenges of economic development. On the basis of historical cost method, the function of financial accounting is to supervise and calculate, and to pay attention to the past financial information. There are relatively few future predictions, and the effects of evaluations carried out by different departments are also different and not obvious. They cannot have a high influence on the decision-making of enterprises and cannot help enterprises improve their own competitiveness. The work of management accounting is aimed at the internal management of enterprises. Its work is mainly aimed at the processing and collection of current, past and future financial and non-financial information. Its positioning is "operational accounting", which can assist enterprise managers to complete decision-making, various tasks such as control, forecasting, planning and responsibility evaluation [1]. The integration of financial accounting and management accounting is an inevitable development trend of the image in an environment such as Big Smart Cloud. It is bound to combine internal and external decorations to promote enterprises to better compete with the existing economic development situation and market.

2.2 The feasibility of the integration of management accounting and financial accounting

Both financial accounting and management accounting belong to the two major fields of modern accounting work. Although the related work processes are different, the ultimate goal of these two accounting fields is to ensure that enterprises can achieve economic benefits and maximize resource utilization. . By sharing some information, financial accounting and management accounting make full use of the existing science and technology network platform to promote the mutual integration of their work and improve the level of business management [2].

For example: Financial accounting will supervise corporate cash flow issues based on corporate accounting standards, and form objective financial accounting reports based on its cash flow conditions. By applying this method, it can provide corresponding basis for corporate decision-making. In the cost accounting stage, management accounting obtains relevant financial accounting data reports through resource information sharing, and at the same time selects a cost accounting method that is consistent with the actual situation of the enterprise based on this information, which

can ultimately effectively promote the good development and progress of the enterprise.

3. Integration of management accounting and financial accounting

3.1 The degree of information sharing between financial accounting and management accounting is relatively poor

Financial accounting is responsible for the external stakeholders of the company. The process of carrying out work is mainly based on accounting standards and ideas, laws and regulations, and its work flow is relatively fixed. Therefore, the work requirements of financial accounting are relatively high. Accuracy, openness, authenticity, and quantification; management accounting does not follow the corresponding accounting standards, so its work lacks authority, and it can only play a role in the company's decision-making and planning, and the entire work process does not specification. At the same time, qualitative and quantitative data are mainly used to carry out corresponding work. Compared with financial accounting, the degree of refinement of the work is less demanding, and there is no need to disclose the work done to the society, and there is no relevant carrier. This also shows that financial accounting and management accounting have gaps in work standards and work processes, which makes it difficult to share financial information between the two, and it is also very unfavourable for the integration of the two.

3.2 It is difficult to coordinate the quality of accountants

Practitioners who want to work in the accounting field must have a higher comprehensive quality and professional ethics, and to integrate financial accounting with management accounting, the professional skills and professional quality of the practitioners also need to be better. In the process of traditional accounting work, financial accounting and management accounting will be set up as two different job positions, and professional staff will be assigned at the same time. However, the professionalism and comprehensive ability of accountants in our country are currently in a state of unevenness. A considerable number of accountants can only perform simple basic accounting. The number of these personnel is seriously redundant, and those who are good at management accounting work there are relatively few talents, and even the staff who can participate in corporate decision-making are scarce. Therefore, it is necessary to pay attention to the improvement of the professional quality and comprehensive ability of accountants [3].

3.3 The financial system model has not yet been able to fully adapt to the background of Dazhi Mobile Cloud

At present, my country is in the stage of transformation and upgrading of various industries, especially the rapid development of technology and economy, which also requires enterprises to update their own financial systems. A considerable number of companies have already realized the problem, and are actively introducing the current financial management model, and building a financial system built by the Big Smart Cloud technology. All in all, the current degree of running-in between financial accounting and management accounting in my country is relatively poor, and the business carried out during the integration process can find that one of them is relatively dependent on the other, and it has not maximized the difference between the two. Increased management efficiency.

4. Integrated strategies of management accounting and financial accounting under the background of smart mobile cloud

4.1 Actively apply Big Smart Cloud technology to enhance information sharing

4.1.1 Integration of industry and finance, strengthen the emphasis on the management of original data and information

The data and information involved in accounting work mainly come from the operating business of the enterprise: although the work of financial accounting and management accounting is

ultimately to maximize the economic benefits of the enterprise. However, the service objects and information sources between the two are quite different, and the forms of aggregation are also different. Therefore, to achieve the integration of the two, it is necessary to realize the unified management of the original data sources of financial accounting and management accounting.

4.1.2 Build an information management platform

The integration of industry and finance has become an important strategy for enterprises to face the new economic development situation. Therefore, in the process of integration, enterprises must pay attention to the combination of capital flow, business flow and information flow. At the same time, financial accounting must be integrated. When relevant work content is integrated into the field of management accounting work, the company recognizes the importance of "big accounting"; the company must independently set up an information management platform that adapts to the actual situation of the company. After inputting the original business data, the platform can automatically classify and summarize the enterprise, and calculate and analyze the classification and summary results, and then output an objective and complete accounting report, which can be used for enterprise decision-making, future planning and business activities. Provide accurate sources of information to enhance the competitiveness of enterprises.

4.1.3 Make full use of Big Smart Cloud technology

The existing technology can already record the enterprise's capital information flow into the database according to the accounting rules, and at the same time, the database can be transmitted through the processing resource sharing platform built by computer network technology, reducing information resources. Do not share the repetitive work brought about, and it can also avoid the situation of manual accounting errors [4].

4.2 Enhance the quality level of accountants

4.2.1 Talent training goals of innovative accounting

At present, the number of basic financial accounting in my country's market has shown a saturated trend, but the number of senior financial personnel and management accounting personnel is still very small. The integration of business and finance is an important strategy for the accounting field to adapt to economic development. Therefore, it is necessary for colleges and universities to adjust the existing training goals in the process of cultivating accounting talents, which is required to meet the development background of Dazhiyiyun. In general, schools are required to shift the focus of teaching from the mastery of accounting skills to the control of corporate capital movement.

4.2.2 To enhance the autonomy of accountants to improve their abilities

One is to change the thinking of accountants. Traditional accounting work is mainly to record and calculate accounts. Under the background of Big Smart Cloud, it is necessary to combine financial accounting and management accounting, and the key content is to focus on business. This requires financial personnel to establish business-oriented thinking and actively link with the thinking system of management accounting;

The second is to expand business capabilities. Management accounting and financial accounting should not only focus on the internal management and regulation of the enterprise, but should combine the development of the enterprise with the industrial chain and the macroeconomic situation of the enterprise. There is no need to expand the informatization skills of accounting practitioners, but to be able to skillfully manipulate these information data systems, and to efficiently complete the work of analyzing data in a short time, which is an opportunity to promote the development of the enterprise [5].

4.3 Build a new accounting reporting system

Promote the deep integration of financial accounting and management accounting through the establishment of a large accounting system. Enterprise managers and operators need to use the

"financial sharing center" as a bridge to build a "financial management and control platform" from the perspective of the overall situation; in addition, the company also needs to strengthen training and management of these accountants to change the traditional financial relationship and The function of management promotes it to play its due role before, during and after the event, and enhances accounting in the company's management and control functions.

5. Conclusion

At present, my country's social and economic development has entered a new stage, and at the same time, Big Smart Cloud and other technologies are also playing an important role in all walks of life. If companies want to stand out in the fierce market competition, they must enhance the quality of their management decisions. And efficiency. Therefore, the integration of financial accounting and management accounting is an inevitable development trend in the future. The combination of the two can not only effectively integrate the data resources of the enterprise, but also enhance the quality and effectiveness of the initial data, and provide the corresponding data basis for the enterprise's decision-making. Moreover, in the process of integration, Dazhiyunyun related technologies have been applied, a new accounting reporting system has been built, the efficiency and quality of information sharing have been enhanced, and the rapid development of enterprises under such an accounting system has been ensured.

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