

Research on the Innovation of Statistical Accounting in Modern Financial Management

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Abstract: With the rapid development of economy and science and technology, and the gradual deepening of the Internet, modern society has gradually entered our vision. Big data can provide opportunities and transmit information for enterprises, but it can also make enterprises face crisis. The core of enterprise development is in modern times, how to use big data to complete the financial management of enterprises. This paper analyzes the problems existing in the financial management of enterprises in the era of big data, and puts forward countermeasures to solve them, which can only provide reference for enterprises, so that enterprises can keep pace with the times and develop rapidly.

1. Introduction

Big data is to collect a large number of data, integrate them into information, process and process these information, so that the data can be effectively used[1]. This new product with a cross era significance has brought us a transformative impact. Now in our work and life, big data is completely inseparable. Big data is full in every corner of our life and is applied in every field of life. Therefore, we have entered the modern era. In the modern era of high-speed flow of data and information, the financial management of enterprises is facing both an opportunity and a challenge. Enterprises should actively adjust their financial management mode so that they can have the ability to effectively use big data without being affected or even destroyed by it.

2. The Influence of Big Data on the Financial Management of Modern Enterprises

2.1. Big Data is Helpful for Enterprises to Obtain Information Quickly and Accurately

The financial management personnel of the enterprise make reasonable use of the network information, collect information in a wider range, and process these information, so that the enterprise can obtain accurate and useful information for the enterprise. In addition, enterprises often collect and sort out a large number of data in a certain accounting period, which brings a lot of troubles to financial personnel. In the era of big data, enterprises can use a large number of complicated accounting information of big data to quickly sort out and analyze, so that enterprise managers can more effectively obtain favorable information from it[2], and help enterprise managers to analyze, And make decisions based on relevant information. It can also review the accounting information sorted out, quickly and accurately find the errors, so that the enterprise can correct them in time, improve the management efficiency of the enterprise, and reduce the error rate of accounting. Taking reality as an example, when enterprises are working in real life, they can use big data to obtain relevant information, and use the relevant information to analyze the fund demand of enterprises, so that they can raise funds in time and reduce the cost of funds.

2.2. Big Data Helps Enterprises Improve the Efficiency of Financial Management

With the rapid development of the global economy, the traditional financial management mode has been unable to bear more and more enterprise data information. In order to enable the enterprise to handle a large number of financial information smoothly and make the financial management

work of the enterprise go on normally, the enterprise must make good use of big data, so as to achieve in-depth mining of financial management information and efficient processing of financial management data To save time and convenience for enterprises[3].

2.3. Big Data Promotes the Role Transformation of Financial Managers

Under the influence of modern background, enterprises should strengthen the utilization of big data, expand the scope of financial management work, so that it is not only limited to the collation of data information, manual bookkeeping and review and the production of statements in traditional financial management work, but also add more content, such as whether the financial management personnel will affect the survival and development of enterprises Information is collected, sorted and analyzed. Compared with the traditional financial management mode, using big data for financial management can more comprehensively reflect all the information needed for the survival and development of enterprises, and improve the management efficiency of enterprises. In addition, let the financial management personnel of the enterprise sort out and analyze the collected big data, screen out the relevant information that is helpful to the enterprise, make the financial management personnel change from the staff of the enterprise to the participants of the enterprise operation and management, and greatly mobilize the enthusiasm of the employees[4].

2.4. Big Data Expands the Ability of Enterprises to Explore Information

The traditional way of financial management is that the financial personnel of an enterprise make simple data statements according to the daily business, capital circulation and other situations of the enterprise, which are handed to the person in charge of the enterprise. The person in charge of the enterprise analyzes the performance and operation of the enterprise according to the statements, so as to draw a conclusion and deploy the next strategy of the enterprise. Compared with the traditional financial management mode, the application of big data expands the ability of information mining, collects the most useful information in the shortest time, improves the competitive advantage of the enterprise, improves the information decision-making ability of the person in charge of the enterprise, and lays a good foundation for the development of the enterprise.

3. Problems in Modern Enterprise Financial Management

3.1. Low Level of Enterprise Financial Management Informatization

At present, many domestic enterprises still use manual bookkeeping or manual input of financial data. The disadvantages of doing this are narrow information data range, slow operation speed, waste of human and material resources, and the workload is very complex, which greatly reduces the work efficiency. With the development of world economic integration, the domestic economic situation has also changed dramatically. The traditional financial management mode has been unable to adapt to the new economic form.

3.2. Insufficient Comprehensive Quality of Financial Management Personnel

At present, the comprehensive quality of financial management personnel in domestic enterprises is not enough, which seriously affects the development of modern enterprise financial management in the era of big data[5]. Because big data is the product of high and new technology, its requirements for the comprehensive quality of financial management personnel are on the high side. However, most of the financial management personnel in domestic enterprises are the senior financial management personnel with rich working experience The acceptance of new technology is low, and it can't adapt to big data technology well. When faced with huge financial data, it can't carry out effective evaluation and prediction, which leads to a substantial increase in business risk and is not conducive to the rapid development of enterprises.

3.3. Threats to Information Security

While big data brings convenience to people, because it is a new industry, its regulatory system is not very perfect. Once the financial information of the enterprise is uploaded to the network, it

will bring great security risks to the enterprise. If the financial management personnel lack security awareness or are careless for a while, it is likely to bring serious economic losses or image damage to the enterprise. From the external aspect of the enterprise, it is likely to be invaded by lawbreakers and steal important financial information of the enterprise. In a word, enterprises are facing a great threat of information security, which is not conducive to the further development of enterprises.

4. Countermeasures for Modern Enterprises to Strengthen Financial Management

Comprehensively apply the accounting information processing system. With the continuous development of economy, the financial information owned by enterprises is more and more huge. The traditional financial management method can not afford such a huge financial data, so the accounting information processing system came into being. This technology has also attracted the attention of enterprises, more and more enterprises[6].As shown in Figure 1



Figure 1 Modern financial management

5. How to Avoid Risks from the Accounting Firm Itself

The quality of the final audit report is affected by the working regulations, reputation standards and management system of the accounting firm. Therefore, the accounting firm should have a perfect management system to reduce the risk of audit, in order to improve the quality of audit.

5.1. Improve the Quality Control Mechanism of Accounting Firms

In the audit standards implemented in 2007, the quality control standards of accounting firms are mentioned. In the standards, it is pointed out that the accounting firms need to improve the internal quality control mechanism according to their own actual conditions, so that the quality control mechanism can be effectively implemented under the operation of the accounting firms. Therefore, in line with the requirements of the "guidelines", accounting firms should establish and improve various effective mechanisms, project mechanism, pre trial investigation mechanism, implementation of audit mechanism and reporting stage mechanism. Accounting firms should check the mechanism and cover all aspects of the audit business[7], and be scientific and rigorous. For example, establish the corresponding risk assessment mechanism, competitive employment mechanism, business performance mechanism, post objective responsibility system, file management system, implementation quality assessment system, hierarchical management mechanism and other mechanisms covering all details. The establishment of relevant mechanisms and systems can not only promote auditors to carry out their work in accordance with professional systems, so that all behavior categories are carried out around the system, but also further standardize the behavior of auditors, clarify their work tasks and responsibilities, so that the work of the firm can be followed by rules. Through the establishment of audit information interconnection mechanism, auditors can learn better audit measures in the audit process, share effective information, and greatly reduce the risk of audit.

5.2. Form an Independent Audit System for Accounting Firms

An accounting firm with good reputation has its own independence in essence, which is the soul

of it. However, due to the current environment and the fierce market competition, some firms abandon their independent consciousness and the auditee to be integrated in order to survive, which is not desirable. As time goes by[8], this firm will ruin its future. In my opinion, the independence of a firm is not reflected in the external form, but in the core and spirit of the firm. This requires that the firm should improve its own ideology, and all auditors should elaborate the importance of independence, so that the auditors can take root in the spirit of independence of the firm in their hearts, so as to ensure that audit members are clean and do not collude with audit units, so as to reduce some risks of audit.

5.3. Establish and Improve Audit Risk Prevention Fund System

The Prevention Fund is generally used in the risk transfer of companies, which is a means to reduce losses. The accounting firm can establish and improve the risk prevention fund system on the basis of conditions to prevent the loss caused by the risk that the accounting firm cannot make up when the audit risk occurs. The establishment and improvement of the system can make the firm calm to deal with the risks, not to make mistakes in a hurry, but also to create a stable atmosphere within the firm[9].

6. Concluding Remarks

In conclusion, the author believes that audit risk is controllable and preventable, which requires the accounting firm to improve its independence, establish and improve the audit quality control system, and conduct in-depth business training and moral training for auditors, so as to systematically prevent the occurrence of audit risk.

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