

Design of Enterprise Management Accounting Framework under the Background of "Internet Plus"

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Abstract: Under the market-oriented characteristics of the new normal economy, the construction of management accounting is able to improve the initiative and enthusiasm of the enterprise application and innovative management accounting. The framework structure of management accounting helps to promote the optimization of enterprise management and the innovation of the system, and also provides support and help for the construction of management accounting theory and method system with Chinese characteristics. Based on the author's learning and practical experience, this paper firstly analyzes the basic concept of "Internet Plus", and then discusses the innovative practice of management accounting in the "Internet Plus" environment. Finally, the paper raises the framework of enterprise management accounting in the era of "Internet Plus".

1. Introduction

With the rapid development of science and technology in China, various advanced Internet technologies have gradually integrated into various industries and fields. Under the era of "Internet Plus", the function of management accounting in enterprises is becoming increasingly stronger, therefore, enterprises should pay more attention to the function of management accounting in operation. Management accounting can not only make managers control the economic trend of the enterprise, but also can solve problems and provide thoughts for the top leaders[1]. Enterprises should enhance the ability of frame design of management accounting and improve economic benefits so that enterprises can adapt to the changing market environment.

2. The Basic Concept of "Internet Plus"

With the arrival of "Internet Plus", the level of science and technology and the development of Internet technology in China are changing with each passing day. In the era of "Internet Plus", the influence of Internet thought in China is deeper, and the life is more convenient and relaxed so that the quality of life is improved because of the Internet. Nowadays, "Internet Plus" has been gradually used in various fields, which has created opportunities for all traditional industries in China. Since the concept of "Internet Plus" was put forward in 2012, it has been rapidly integrated into the development of various fields. Seemingly, "Internet Plus" refers to the integration of the Internet into traditional industries, but in fact, it is based on the Internet, which combines the Internet with traditional industry ideas, promotes each other, forms a new industry system, and promotes the development space and market competitiveness of enterprises in society. Under the background of the "Internet Plus" era, this new idea will serve as the driving force for the vigorous development of all fields in China and promote the arrival of a new system[2]. Premier Li Keqiang has mentioned the topic of "Internet Plus" in the 12th National People's Congress, and he said that we should scientifically use the "Internet Plus" to promote the effective integration and development of the technologies and cloud computing as well as the current enterprises of our country.

3. Innovative Practice of Management Accounting under the Environment of "Internet Plus"

Faced with the enterprise situational characteristics under the new normal state of economy, management accounting should carry out innovation from the whole process of supply, production

and marketing. For instance, it can strengthen the development and application of management accounting tools under the condition of modernization combined with "Made in China 2025" plan. On the one hand, it should continue implementing the timely system (Just- In- Time) and the computer integrated manufacturing system in order to give full play to its support effect to the automation environment of the enterprise, arrange the management demand of cost control and depreciation budget reasonably; On the other hand, to cooperate with the technological factors such as design, production and marketing in the "Internet Plus" environment, integration of social capital, intellectual capital and so on, for example, the new requirements and opportunities put forward by the brand and technical standards in the Internet economy for management accounting, and so on. At the same time, it should promote the perfection and development of the organizational mechanism and strengthen the innovation and expansion of the management model. In recent years, the "small profit center" business model carried out in SAIC, Haier and other companies reflect the characteristic requirements of situational management accounting in China very well. It can be further combined with the cultural characteristics of "mass innovation", "mass entrepreneurship" under the new normal state of economy, and can be reorganized and integrated in order to arouse the enthusiasm and initiative of people to start a business. Management accounting can speed up innovation by means of equity and option incentive, value distribution and so on, develop a new management accounting method with Chinese characteristics, and form an operational management accounting tool system[3].

The biggest opportunity in the 21st century is the Internet economy. The control system and the information support system of management accounting must be combined with the theme of creating value for customers, set a benchmark, and guide by the framework structure of management accounting. In the aspect of enterprise environment, it should build a platform organization ecosystem to realize the win-win situation of stakeholders, so that both buyers and sellers and other relevant parties of the enterprise can be involved, and it should especially mobilize the enthusiasm of employees, so that employees are able to create value for their users and realize their own value at the same time; In the aspect of internal management, it should adopt contingency management accounting methods, and attach great importance to the market attributes. In the process of overall budget management, the traditional "bottom-up" management mode is no longer followed, but is positioned by market and strategy, such as satisfying the market by team and emphasizing the openness and dynamics of budget arrangement.

4. The Framework Design of Enterprise Management Accounting in the Current Era of "Internet Plus"

4.1 Construction of method system: analysis of management accounting information system model

Firstly, data uniformity. To realize the communication among enterprise resource management systems, such as business system, financial system, Android system and so on, and to maintain the unified caliber of data, is the foundation of giving full play to the function of management accounting and the realization of data analysis. They include the underlying code base, internal data management, and the exchange of single and unified users for multiple systems. Secondly, information hunting. In the financial systems, business systems and other peripheral systems, data may be digitized and text-based. It should use these data as a data basis to produce management accounting data, and to achieve the design of data models, data display and data cleaning. Thirdly, the data base of the model. The analysis made by financial staff must be based on a mechanism that is very familiar with the entire business and operations. The data needed for management accounting come not only from financial systems, but also from other business systems. Therefore, it is necessary to keep data flow and convergence among systems working well. The financial staff must enter into the front end, the management of the basic data, the process of business execution and the whole process of business analysis from the post contract report to realize the design of the back-end management accounting model.

4.2 Technological means: rely on mobile Internet, cloud computing, big data and Internet of things

Firstly, Internet of things technology and management accounting. Internet of things technology refers to a network that connects any object to the Internet through information sensing equipment according to an agreed protocol to exchange and communicate information, so that it can achieve intelligent identification, positioning, tracking, monitoring and management. Through radio frequency identification, sensors, two-dimensional code, GPS satellite positioning and other relatively mature technology perception, it can acquire, measure the object information; Through wireless sensor network, short distance wireless network, mobile communication network and other information networks, it can issue and share of object information; Through analyzing and processing the collected object information, and putting forward a new service mode for specific application, it can realize decision making and intelligence controlling. With the development of the Internet of things technology, timely monitoring of the status of the enterprise storage inventory provides the possibility for timely calculation of the material purchase demand, the qualified rate of finished products, and the product sales rate for the management of accounting activities, and therefore increases timely efficiency of management accounting activities[4].

Secondly, cloud computing and management accounting. Cloud computing is a pool of IT resources that provides easy access to the web. It can take a pay-as-you-go model (IT resources include networks, servers, storage, applications, and services) that can be deployed quickly and require little administrative effort or interaction with service providers. Cloud service is to realize the service of "take and use", which is in line with the accounting changing stages of management accounting and the need to realize timely decision-making.

Thirdly, big data and management accounting. The emergence of a large number of data sources has led to explosive growth of unstructured, semi-structured data. Big data has the characteristics of mass, diversification, rapidity and low value density (big data's 4V characteristic). The more comprehensive the data the enterprise uses to analyze, the closer the results are to reality. Big data's analysis means that enterprises can gain new insights from these data and integrate them with the details of known businesses. Big data will be designed to extract value from mass, multi-category data through very fast collection, discovery and analysis at affordable cost. By using big data to design the model of management accounting activity, compared with using sample survey, the degree of influence of contingency error on the result of analysis is greatly reduced. Based on big data's data warehouse and data mining technology, the management of enterprises is more refined, and various tools of management accounting, including budget management, cost management, performance evaluation, and management accounting reports play an increasingly important role in business decisions.

4.3 Realization ways: strengthening the training of managerial accounting talents

In the era of "Internet Plus", enterprises need to complete the transformation from subsidiary function to core function of management accounting. Therefore, it is particularly important to strengthen the professional ability of management accountants. Only by continuously promoting the reform of management accounting, can the financial department make a good prediction of the business operation status of an enterprise, carry out a business plan budget, issue a financial analysis report, and provide effective data support for the examination of the business department, and therefore become a partner in the business sector; At the same time, financial departments can also use big data's technology to capture financial and non-financial information in the management accounting system, and to process and form reports that meet various business decisions of enterprises[5]. At present, there is a relative shortage of accounting talents in China who are competent in the work of "management accounting". In order to meet the needs of deepening the reform in an all-round way and realizing the transformation of unit finance, the construction of the competence framework of management accounting talents in China should focus on improving the ability requirements of the traditional financial accounting work to the accountants, so as to promote the accountants' ability to participate in the strategic decision-making, integration and

management transformation. In the "Internet Plus" era, in order to meet the requirements of development, enterprise management accountants must have the following professional literacy: (1) Have professional financial accounting related knowledge reserve; (2) Familiar with business process operation, internal and external value chain activities; (3) Understand the "Internet Plus" era, mobile Internet, big data, cloud computing, and Internet of things technology applications; (4) Have the ability to manage and analyze data needed to support corporate decision making.

5. Summary

With the rapid development of cloud computing, Internet of things, big data and mobile Internet technology, the "Internet Plus" has begun to expand from the consumer area to the manufacturing field, however, management accounting, as the supporting decision making activity of enterprise management activities, must also be improved with the external environment changes. Based on the mature design mechanism of financial accounting framework, combined with the development of management accounting and its own characteristics, this paper designs the framework of management accounting in the "Internet Plus" era, in order to help the research in this field.

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