

Research on Enterprise Cloud Accounting and Effectiveness Management System under Big Data and Internet Environment

Yi Yang

School of economics and management, Wuhan Shipbuilding Vocational and Technical College, Wuhan, Hubei, 43000, China

Keywords: Big Data and Internet, Cloud Accounting, Management Method

Abstract: Emerging technologies and hardware devices based on the Internet have led to a gradual jump in accounting work to the level of cloud accounting based on big data. In the implementation and application process of cloud accounting, it faces two difficulties in the absence of data standards and security problems. The article puts forward the methods to solve the dilemma of data standards from the three principles of data standard formulation, formulation ideas and specific recommendations. From the seven aspects of technical means and management methods, the paper puts forward the idea of solving security dilemmas.

1. Introduction

Internet, mobile communication and various emerging wireless application technologies have greatly changed the internal operation mode and external transaction mode of traditional enterprises. Big data has become a valuable resource for enterprises. The new accounting work model based on cloud computing in the big data environment--cloud accounting also came into being. The first to propose the concept of cloud accounting is Cheng Ping and He Xuefeng. They believe that cloud accounting is a virtual accounting information system that is built on the Internet and provides accounting, accounting management and accounting decision-making services to enterprises. It is an accounting information infrastructure and service built using cloud computing technologies and concepts. Its core ideas include two points. One refers to the construction of basic hardware, which can provide one-to-many infrastructure, eliminating the hardware threshold of cloud accounting for ordinary enterprises. Second, it refers to service supply. Ordinary enterprises can purchase the required ones according to their own conditions. The service solves the software threshold in the application. Cheng Ping and Zhao Zixiao further analyzed that cloud accounting consists of five layers of structure: infrastructure layer, hardware virtualization layer, data layer, platform layer and application layer, which respectively correspond to data center, server cluster, data resource and public management platform, operating system. They also believe that enterprises have nothing to do with the construction of cloud accounting platforms, but as consumers buy services, the task of cloud accounting service providers is to build a platform on the cloud to provide users with a variety of services. After the accounting business of the enterprise is generated, it is submitted to the Internet for processing through the terminal in real time, and the relevant accounting information is recorded.

2. Two major dilemmas facing cloud accounting

Cloud accounting can enable enterprises to shift their focus to management, and outsource accounting infrastructure and software services to Internet companies. The advantages and efficiency brought by this model are obvious, and will promote the transformation of enterprise management model. And the shift in mindset. At the same time, in order to promote the application of cloud accounting in enterprises, there is still a dilemma that needs to be broken. These dilemmas not only restrict the development of cloud accounting service providers, but also eliminate the doubts that enterprises adopt cloud accounting.

The first is the lack of data standards. At present, there is no clear guidance and binding

documents. Cloud accounting service providers only rely on business logic to develop relevant software and provide hardware-based services. Users only choose corresponding services according to their own needs. As for whether they meet future cloud accounting data. If you ask for it, you will have no time to take care of it. Each vendor is in the process of developing products and providing services, which poses serious obstacles to interconnection and interoperability between different services in the future. For example, a user can host data to a cloud accounting service provider. Once the service provider goes bankrupt, can the user migrate data to another cloud accounting service provider? If users simultaneously host data to multiple cloud accounting providers, can they easily perform data access and data exchange across the cloud? At present, there is no specific breakthrough in the data processing standards, especially after the data collection, how to organize? How to analyze? How to access? It is a problem that is closely related and urgently needed to be solved. How to share data in a big data environment? How to maintain consistency? There must also be standards to support. In addition, the quality standard of data is the basis for ensuring that data is consistent across all links. The lack of this aspect limits the scope of application of data. Due to the lack of data standards, the application and service standards of cloud accounting are difficult to formulate. How to uniformly measure and charge the services provided by different cloud accounting service providers? How to define and evaluate the quality of service? How to deploy a unified service? These problems have also made the popularity of cloud accounting difficult.

Second is the dilemma of security issues. The security of cloud accounting is not only related to the enterprises involved, but also closely related to the interests of many third-party enterprises. This problem can be solved well and can greatly promote the development of cloud accounting. Otherwise, the enterprises involved will face huge economic, credit and other aspects. loss. One is the security issue of storage. The storage technology of cloud accounting uses virtualization and distributed methods. The user does not know the storage location of the data. The authority of the cloud accounting service provider may be higher than the user, so the cloud accounting data is in the cloud. In storage, if the storage technology is not perfect, the accounting information faces serious security risks. The second is the security problem in transmission. When traditional accounting data is transmitted internally, the encryption method is generally simple, but when it is transmitted to the cloud accounting service provider's cloud, it may be intercepted or tampered with by illegal users, or even deleted, which will cause significant losses.

3. Analysis of the characteristics of practical application of cloud accounting

The huge advantage of cloud accounting has become the object that most enterprises are currently pursuing. They have established their own accounting information processing systems to strengthen the control and application of data and information, and can achieve multi-department or head office and each branch. Sharing of data information resources between companies, when the functions of the cloud accounting information system are functioning properly, the subsidiaries can obtain accurate data and information from the head office or other subsidiaries, which greatly improves the information. The efficiency and speed of acquisition, analysis and application. In addition, the services provided by the suppliers required by the enterprise can be purchased and traded on the corresponding ports set in the software, the convenience is greatly improved, and the quality and level of service are well protected, so that the various services required by the enterprise and The services that can be provided are organically linked, and only need to connect the various equipments and terminal devices involved in the enterprise accounting work with the Internet, so that the service operation providers provided by the cloud computing can be purchased and enjoyed. Various services, accounting work patterns and methods have changed a lot, many work procedures have been replaced by the functions of the software, greatly improving work efficiency and quality. Due to the convenience of service acquisition, many links have been omitted and simplified. In the accounting work, enterprises will reduce their own operating costs, management costs, and labor costs, so that the overall economic benefits will be improved.

The financial problems of enterprises have always been the “diseases” that are difficult to eradicate and cure. This is mainly because it is difficult to deal with complex and changing

information data by using previous accounting methods and solutions. There are many accounting and calculations when processing data. Mistakes and mistakes, which led to many non-conformities in the final accounting report and financial plan, resulting in more prominent corporate financial problems, affecting the company's short-term and long-term strategic planning. Using the functions and services in the cloud accounting information processing system, the accuracy of data accounting can be ensured first, and the accounting software under the traditional information technology cannot effectively solve the problem and quickly propose a solution. The cloud accounting system integrates the contents of the entire accounting work in an application system. This centralized management can timely detect errors and abnormalities that may occur in each link, and enterprises can have more choices. Based on its own business conditions and business development, choose the types and types of services that you need, and quickly solve various problems found in finance.

4. Application measures of cloud accounting in the era of big data

In the actual construction and use of cloud accounting under the era of big data, its own structure has not changed substantially. It is mainly based on the complexity and bulk of the data, which makes its structure more excellent, and adds several modules. In the actual operation process, the enterprise can realize the access to the cloud accounting platform through the portal portol. At the same time, it can directly use Paas in the cloud computing to provide effective and effective technical support for the cloud platform. The internal cloud platform is not only one of the most important core sectors in the implementation of the enterprise accounting information system, but also provides good financial processing measures and corresponding information management systems for the enterprise itself. In the era of big data, the cloud accounting platform has increased the external cloud in the actual construction and implementation process; the external cloud is mainly the information system generated by the coordination of some external factors such as exchanges, accounting firms, banks, etc. The sharing and communication of information can be realized on the system platform. The addition of this module not only provides enterprises with more information resources and data support, but also enables enterprises related to the upstream and downstream of the enterprise to be involved, so that all departments in the society can coordinate their work. The construction and implementation of enterprise accounting information system can directly use the cloud accounting platform to operate, which not only can achieve effective docking between external and internal clouds, but also can realize the integrated collaborative operation mode.

The cloud accounting provider that provides the service is an important guarantee and concern for the enterprise when selecting the software service. The enterprise should select the service with strong practicability according to the actual situation of its own development, and investigate and collect the qualification of the supplier. Comprehensive assessment and can go to the other company to conduct a detailed inspection to determine the level of operation and ability, whether the quality of the service can meet the needs of their own business, especially for the current accounting and finance of the enterprise itself. If there is a problem in the work, if the cloud accounting service provided by the supplier can solve many existing problems, the two parties can achieve long-term cooperation.

In the process of selecting supplier services, not only must we combine our own work needs, but also the confidentiality and security aspects of information data. Therefore, after the company collects the collected data into the system, it must do a corresponding job. The management and control work can make use of the services provided by the supplier for the security protection of cloud accounting data and information, and improve the security system of data storage and confidentiality to cope with the current complex network environment. Internal nature, but at some point or in some aspects is relatively open, so the data is the risk and threat of leakage, at this time the enterprise can rely on the security protection software provided by the supplier and related management measures To strengthen the security management of data.

5. Conclusion

As a new type of technology, cloud accounting has a very good prospect in its own development especially in the era of big data. For enterprises, applying cloud accounting is not only conducive to the construction of information accounting system for enterprises themselves, but also can play a good driving role for the overall development of cloud computing. The popularity of cloud accounting can prompt enterprises to accelerate the construction of information platform, so that enterprises can truly realize information management. Therefore, enterprises should strengthen the application of cloud accounting technology to meet the needs of enterprise development under the era of big data and promote better development of enterprises.

References

- [1] Cheng Ping, He Xuefeng ". Cloud Accounting" in the application of accounting information in small and medium-sized enterprises [J]. Journal of Chongqing University of Technology, 2011 (1): 55-60.
- [2] Cheng Ping, Zhao Zixiao. When e-commerce encounters cloud accounting [J]. China Accounting, 2013-11-29 (11).
- [3] Yao Zhongming. Cloud Accounting: A New Trend in the Development of Accounting Informationization [J]. New Accounting, 2013 (8): 78-79.
- [4] Gong Yuli. Discussion on the Influence of Cloud Accounting on Contemporary Financial Management [J]. Finance and Economics (Academic Edition), 2013 (19): 143-144.
- [5] Xu Jinye, Li Gejin. ERP Construction Accounting Big Data Analysis Platform——The Core of Enterprise Accounting Cloud Computing Construction [J]. Finance and Accounting, 2013(4): 40-43.