

Research on Management Accounting Information Construction with Cloud Computing Platform as the Core

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Abstract: the World Civilization Has Experienced Three Industrial Revolutions in Total. Cloud Computing Technology is the Representative Technology in the Third Industrial Revolution. the Birth and Development of Cloud Computing Technology Has Changed People's Daily Life and Enterprise Management. Cloud Computing Technology Can Provide a Better Fusion Place for Information Technology and Management Accounting. in View of This, This Paper Studies and Analyzes the Advantages of the Development of Management Accounting Information, Discusses the Construction of Cloud Computing Management Accounting Platform, and Studies and Analyzes the Points That Need to Be Paid Attention to in the Process of the Integration of Cloud Computing Platform and Management Accounting Information, and Puts Forward Several Optimization Measures and Implementation Strategies on This Basis.

1. Introduction

Cloud Computing Mainly Refers to the Virtualized Distributed Resources, Which Have the Characteristics of Decentralization, Comprehensiveness and Permeability. in Cloud Computing Technology, Resources Are All Presented in Virtual Form, Not Based on Time and Space. through the Application of Network Technology, Cloud Computing Technology Can Effectively Access Data. in the Process of Accounting Information Management, It Needs to Be Applied to Information Technology, Communication Technology and Other Emerging Technologies. through Accounting Information Management, It Can Effectively Improve the Efficiency and Quality of Performance Evaluation, Cost Management, Strategic Planning and Other Aspects of Work, Effectively Improve the Economic Benefits of Enterprises, and Promote the Sustainable Development of Enterprises Exhibition. in View of This, in Order to Give Full Play to the Application Significance of Enterprise Unit Accounting Information Management and Cloud Computing Technology, It is Necessary to Build a Management Accounting Information Platform with Cloud Computing Technology as the Core [1]. This Paper Studies and Analyzes This.

2. The Importance of Management Accounting Information Construction Based on Cloud Computing Platform

2.1 Effectively Reduce the Cost of Capital Consumed in the Construction of Management Accounting Informatization of Enterprises

In the process of traditional enterprise accounting information system construction, a lot of money is needed in the infrastructure construction of server, storage hard disk and processor. At the same time, in the daily operation process, whether it is to install financial software, upgrade and maintain the information system or hire professional staff, it needs a lot of money, but it comes into being The revenue of service software is only part of the input, so it will lead to a significant increase in the input cost of enterprises [2]. The construction of management accounting informatization based on cloud computing platform is different. Enterprise units only need to purchase corresponding services from cloud computing service providers according to their actual needs, and pay by time or according to the method of usage. Enterprise units only need to pay unusual capital fees, and can use the excellent networks and servers provided by service providers

And infrastructure such as data center. At the same time, the enterprise does not need to consider the upgrading and maintenance in the later operation process, so as to effectively save the cost of capital.

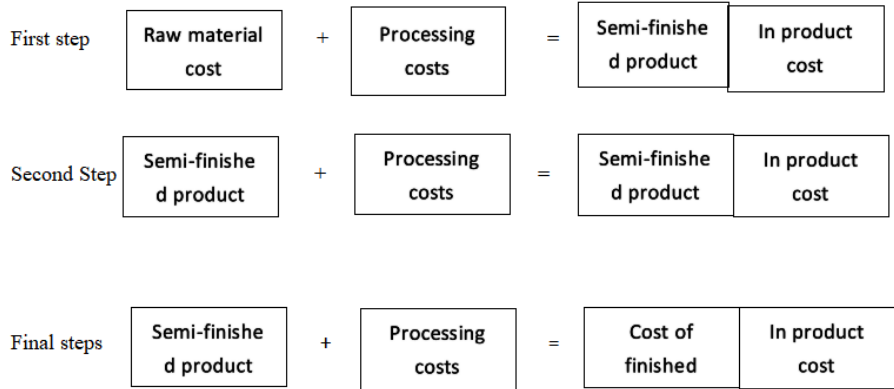


Fig.1 Cost Calculation Procedure of Step-by-Step Method

2.2 Promote the Effective Integration of Enterprise Unit Resources

The accounting information system is not a completely closed environment. In addition to the internal economic activities of enterprises, the accounting information of enterprises also comes from the information of customers, suppliers and financial related enterprises. In the traditional enterprise unit accounting information model, the enterprise unit information can not keep the implementation of coordination with the outside, so there will be problems after the information, and ultimately affect the economic benefits of the enterprise unit. The construction of management accounting informatization based on cloud computing platform is different. Through this way, the efficiency and quality of enterprise units can be effectively improved, whether it is fund transaction, online tax declaration or bank reconciliation [3]. At the same time, it can also strengthen the internal data transmission, information sharing and other aspects of the enterprise units, thus greatly improving the resource integration ability of enterprise units To promote the effective integration of enterprise unit resources, strengthen the control of accounting information of enterprise unit, improve the market competitiveness of enterprise unit, and promote its further development.

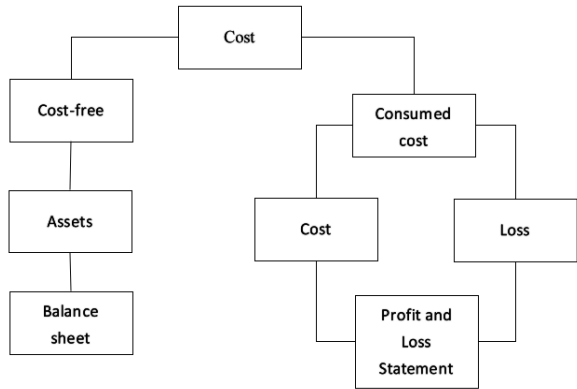


Fig.2 Chart of Cost and Cost

2.3 Improve the Working Efficiency of Management Accounting

For the construction of management accounting information, a large number of basic data is essential. Among the traditional processing methods of enterprises, the basic data is mainly presented in paper form, and the application of network technology is very few, which directly leads to the low efficiency and quality of basic data storage and processing. The construction of management accounting information based on cloud computing platform is different. Through big data technology and cloud computing technology, enterprise units can build a private cloud storage platform or a public cloud storage platform for renting others [4]. Through the platform, information integration, sharing and data information storage work can be carried out, which

effectively improves the efficiency and work of data processing of enterprise units Quality, and can also let the enterprise unit accounting staff from the complex data work out, make it toward the direction of management accounting talents.

3. Key Points of Management Accounting Information Construction Based on Cloud Computing Platform

3.1 Cloud Computing Standards

In order to effectively speed up the construction process of management accounting information, we must first solve the problem of information resources, which includes standardization and standardization. In the process of daily operation, enterprise units will produce a lot of business data information, which has the characteristics of fragmentation. The efficiency of big data calculation and the effectiveness of storage work are based on big data standardization [5]. In view of this, if enterprises want to speed up the construction of accounting information platform, they must make clear the cloud computing standards.

3.2 Cloud Computing Security

Because the cloud computing platform is based on the network technology, the openness of the network also brings security risks to the cloud computing platform. Financial operation is one of the most confidential centralized work in all the work of the enterprise. If the enterprise fails to pay attention to the safety protection, the criminals will be able to steal or tamper with the accounting information of the enterprise through technology, which will bring serious economic losses to the enterprise, and is not conducive to the further development of the enterprise. In view of this, strengthening the security of cloud computing is imperative.

Table 1 Characteristic of Basic Method of Product Cost Calculating

| Cost calculation method | Cost calculation object | Cost calculation period | The calculation of product cost at the end of the term | Production characteristics |
|-------------------------|-------------------------------|--|--|---|
| Variety method | Product Varieties | Monthly calculation, consistent with the accounting reporting period | Generally, no calculation is needed in single-step production, but in multi-step production, it is necessary to calculate. | Large-scale single-step or multi-step production |
| Batch method | Product Batch | Irregular calculation, consistent with production cycle | Generally, no calculation is required. | One-piece, small-batch, one-step or multi-step production |
| Step-by-step method | Product variety and its steps | Monthly calculation, consistent with the accounting reporting period | Need to calculate | Mass multistep generation |

3.3 Selection of Appropriate Suppliers

With the rapid development of cloud accounting, China began to surge. There are a large number of cloud service providers, but these cloud service providers are mixed, and their service quality is also different. For example, Alibaba cloud, Amazon, etc. are among the world's top cloud service providers. The management accounting information system with cloud computing as the core has very high requirements for service providers. If the services provided by the selected cloud computing service provider can not meet the actual needs of the enterprise, it will have a serious negative impact on the financing work of the enterprise unit, and then affect the strategic planning of the enterprise unit, which is not conducive to the further development of the enterprise unit.

4. Management Accounting Information Construction Based on Cloud Computing Platform

4.1 Construction Standardization Criteria

For the construction of management accounting information platform, we must pay attention to the optimization of the implementation path, strengthen the coordination design and support work

of all parties, and then establish a standard, unified and coordinated management accounting information platform system. So as to effectively guarantee the economy, efficiency and accuracy of enterprise unit cloud computing data [6]. In this regard, enterprises must obtain the support of people from all walks of life, such as non-governmental economic associations, research institutions and government departments, so as to jointly formulate a standardized standard. Take a company in Shenzhen as an example, the company, led by local government departments, worked out a standardized standard through the cooperation of multiple enterprises, non-governmental economic associations and research institutions. Therefore, a standardized, unified and coordinated management accounting information platform system has been effectively established, which has effectively improved its own work efficiency and quality, and increased the economic benefit of about 3.4 million yuan in one year.

4.2 Strengthen Safety Management

For information platform, security management plays an irreplaceable role. First of all, in terms of services, it is necessary to clearly recognize the importance of strengthening user authentication and access control. Before providing services, the service provider must provide users with a combination of authority, so as to encrypt the core information and financial information in the enterprise unit, effectively prevent the important data information of the enterprise unit from being stolen and tampered by the illegal elements, and then The enterprise unit brings unnecessary economic losses [7]. Taking a service provider in Guangzhou as an example, the service provider can monitor and audit the behavior of information operators in real time by compiling information data operation records, which effectively restricts the access scope and access space of users to resources. Through this measure, the phenomenon that the core information of the business unit provided by the service provider is stolen or tampered with is greatly reduced, which not only effectively promotes the further development of the business unit, but also helps the service provider establish a good reputation image in the market and effectively promote its sustainable development.

4.3 Select the Right Service Provider

Before choosing cloud computing services, enterprises must combine their own actual needs, and then choose service providers according to the service prices, reputation, scale and service quality of the service providers. Taking an enterprise in Shanghai as an example, the scale of the enterprise is small, so the scale of data and information generated is relatively small. Therefore, when choosing cloud computing service providers, it first compares the scale and price of each major service provider, and then selects the largest ones among cloud computing service providers with the same price [8]. On this basis, it investigates the reputation and service quality of these service providers, and finally determines a service provider with the highest cost performance after repeated comparison. There is also a B company next door to the company. B company chooses a service provider according to the recommendation of acquaintances. A year later, company B lost a lot of benefits due to the theft of information, while choosing the right service provider has gained good economic benefits.

5. Conclusion

Through the research on the management accounting information construction of cloud computing platform, it can effectively improve the economic benefits of enterprises and promote their sustainable development [9]. Therefore, people of insight in our country must continue to study and explore it.

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