Management Accounting Information under the Mode of Financial Sharing Service

Yinuo Wang, Zheng Shi, Yawen Zhang
Shandong University of Science and Technology, Shandong, 250000, China.

Abstract
At present, with the continuous development and growth of management accounting in China, management accounting information is the only way for every developing enterprise, which brings great benefits to the enterprise, and also improves the working efficiency of the management accountants. In the process of the continuous development of management accounting information, the new financial sharing service mode has provided a promotion role, while management accounting information provides an electronic information platform for financial sharing services. The two complement each other and act together in the enterprise, which can play a greater advantage in the enterprise, making the daily accounting of the enterprise more convenient and the financial data more transparent. Therefore, it is necessary to combine the financial sharing service mode with the management accounting information. The function of Financial Sharing Service Mode on management accounting informatization.

Keywords
Financial Sharing Service; Management Accounting Information.

1. Introduction

1.1. Promote the construction of management accounting information
With the rapid development of enterprises, management accounting information is essential in all enterprises. Management accounting information integrates huge financial information, appears in front of financial personnel in the form of Internet, making financial personnel the accounting of data is more accurate and convenient. Therefore, management accounting information is common in modern society. On the basis of management accounting information, combining financial sharing service mode can make financial sharing contribute to the improvement of management accounting level, and make the financial sharing service mode enter the accounting industry quickly, and play a positive role in the rapid development of accounting industry.

Under the mode of financial sharing service, management accounting informatization can play its greatest advantage. When building financial information platform, it reduces the difficulty of financial data collection, reduces the traditional accounting financial personnel and reduces the operating cost of the enterprise. Therefore, the management accounting information under the financial sharing service mode can promote the construction of financial information better, and make great contribution to the development of management accounting informatization in China.

1.2. Improve the management accounting information system
In the period of rapid development of Internet, the financial information without paper, automation and cloud can complete a variety of business and multi language financial service mode. With the rapid development of modern electronic technology, the new emerging
information technology and innovative thinking such as cloud technology, big data and mobile Internet have constantly affected the daily operation of enterprises, and also will cause the change of enterprise management accounting information. First, financial management information can constantly use accumulated big data to create greater value. In the mode of financial sharing service, a large number of financial data are generated at the same time. Secondly, the financial sharing service mode uses cloud technology to make financial services more agile. Under cloud computing technology, enterprises meet customer needs in the fastest and best way, and financial business processes and information systems will change. Therefore, the financial sharing service continuously improves the management accounting information system.

1.3. **Improve the level of management accounting informatization**

The development of management accounting information has been very perfect. The management accounting information system is widely used in every enterprise. This kind of efficient, convenient, accurate and simple application system is an important sign of the rapid development of financial field in China. The core of management accounting is the integration of industry and finance, and the Financial Sharing Center is considered as the starting point of the integration of industry finance. Therefore, its construction and improvement is conducive to the realization of the integration of industry finance, and can help the development of management accounting information and improve the level of management accounting. Under the mode of financial sharing service, management accounting informatization improves the level of management accounting from the following aspects: first, reduce the operating cost of enterprises. In the accounting of management accounting, a large number of financial personnel need to communicate with other departments, and obtain relevant data. For example, to calculate sales revenue, we need to know the sales volume and unit price, so the personnel of the financial department need to communicate with the sales department personnel reasonably and effectively. But communication needs human and material resources. In this way, the working hours of financial personnel will be longer, the work efficiency will be reduced, and the quality of financial information cannot be guaranteed. Establishing a new financial sharing service mode of management accounting information can reduce the number of financial personnel, reduce communication costs, and thus reduce the operating cost of enterprises. Secondly, the process reengineering ability of Financial Sharing Center is strong, and the information technology foundation is well developed, which is conducive to the realization of financial intervention in the front end of business and the control ability and authenticity of the original data of the front end of the business through travel service, centralized procurement of suppliers, centralized logistics service, concentration of human resources and centralized customer relationship management, which is also beneficial to the industry The implementation of financial integration process reengineering is of great significance to improve the level of enterprise management accounting. Finally, the traditional financial personnel are facing the transformation. Under the mode of financial sharing service, the information system of management accounting can replace the financial personnel to complete the daily business accounting, so more senior accountants can be liberated from the business-oriented financial work, and the traditional financial personnel can be transformed into the direction of management accounting. It is conducive to the integration of business finance and improve the financial refinement degree of the enterprise financial department, and make the financial decision of the enterprise. Through Business management and enterprise strategy formulation are more perfect, so as to improve the management accounting level of enterprises.
2. The application of management accounting information under the mode of Financial Sharing Service

2.1. Safety hidden dangers of management accounting information

2.1.1. Lack of clear objectives

Many small and medium-sized enterprises in China have no scientific and accurate positioning on management accounting, and they have no clear financial interest target, and cannot integrate the development direction of enterprises into the management of enterprises, especially in planning, decision-making, budget analysis and implementation. Enterprises usually store various important financial data in the enterprise database. Although they can be well preserved and easily queried, there is no clear and accurate target, which will increase the risk of loss or leakage of business information. If the enterprise cannot perfect the security prevention mechanism in the embedded accounting information system and pay no attention to the regular security inspection of financial information, it will be easy to have the security problems such as loss or leakage of financial information.

2.1.2. Low level of information security technology

In the aspect of information technology security, there is no strong security and anti-theft technology measures, and it is easy to cause security risks due to human operation. Some financial personnel lack a sense of financial information security, and there is no effective encryption measures in the transmission of financial accounting data, so it is easy to leak the information.

2.2. The improvement of management accounting information system

In the accounting management of many small and medium-sized enterprises in China, the imperfect management information system is also common. Although many small and medium-sized enterprises also adopt modern information management methods in their development, they mostly imitate the practices of other enterprises, and do not make innovative management accounting information system suitable for their own enterprise development needs based on their own accounting characteristics. The concrete performance is as follows: first, the lack of software system suitable for enterprise accounting work. In order to facilitate, many enterprises purchase management accounting software directly in the market. This behavior will lead to the problem that software and business cannot match well, which is not conducive to the daily financial management of enterprises. Moreover, many enterprises can not timely inspect the accounting work in the process of software upgrading, and the problem of incompatibility between the old and the new software will appear. Second, it is not able to establish a perfect and orderly modern enterprise management accounting information evaluation system. For example, some enterprises only use various accounting management information platforms to collect, sort out, file and share various financial data, but do not play the evaluation and management functions of relevant financial management information platform. Third, it failed to establish an efficient and orderly management accounting information hardware system. The rapid development of modern information network technology leads to the acceleration of hardware update and replacement of many computers and networks. It is important for modern small and medium-sized enterprises to upgrade their hardware system. However, due to the need to invest more funds, some enterprises update relatively slowly, which greatly affects the effective operation of accounting information management platform.

In a word, the software and hardware system of management accounting information are not perfect, which should be the practical problems that should be paid attention to and solved in the establishment of modern information management accounting model for small and medium-sized enterprises in China.
2.3. Financial sharing service mode and talent problem of management accounting informatization

At present, many small and medium-sized enterprises in China have begun to establish management accounting information platform, but the lack of management accounting complex talents is an important problem. All major enterprises are committed to establish a perfect management accounting information platform, but the shortage of talents is becoming more and more serious. With the continuous development of various enterprises in China, the management of enterprises has also increased the introduction of management accounting composite talents. However, the shortage of the complex talents in enterprise management accounting in China can not be solved quickly in the short term. The lack of management accounting talents is one of the important factors restricting the development of enterprise management accounting information in China. Therefore, to develop a truly efficient and orderly management accounting information platform, we must solve the problem of the shortage of management accounting complex talents in advance.

3. The basic content of management accounting informatization under the mode of Financial Sharing Service

3.1. Cost management information based on Financial Sharing Service Mode

With the continuous development of China's economy, Chinese enterprises are facing more complex social environment. In the process of continuous expansion of enterprises, the business scope of enterprises continues to extend, which will lead to more complex cost accounting process. Under this background, if enterprises still use traditional manual accounting methods to carry out cost accounting and control, it will be counterproductive, Not only can not reduce the cost, but also greatly increase the burden of enterprise cost accounting, reduce the work efficiency of financial personnel. Therefore, the first mock exam of management accounting information is based on the financial shared service mode. Many enterprises have started to solve the problem of high cost and low efficiency. The system will set up a set of uniform cost related parameters, and a set of unified cost accounting process. It can automatically obtain financial data from the Financial Sharing Center to facilitate accounting and carry out reasonable and effective financial analysis. This system can effectively control costs and maximize the interests of enterprise groups.

3.2. Budget management informatization based on Financial Sharing Service Mode

Budget management is an essential part of every enterprise's daily operation. The enterprise completes the overall strategic planning by analyzing the budget of each department. By making various budgets, it can effectively prevent the waste of enterprise resources and play a role of supervision and management for the on-the-job employees. But the traditional budget management method is more complex, which requires manual operation, which not only wastes human resources, but also reduces the efficiency of enterprise budget management, and also appears the phenomenon of budget slack. In order to avoid these problems, large enterprises have introduced the budget management information system under the financial sharing service mode. Through this system, the enterprise combines the financial sharing center with budget management well, and realizes the goal of electronic automatic budget. The financial personnel of the enterprise only need to input the relevant budget parameters into the system, and the system will automatically obtain the relevant data from the financial common word center to carry out the budget preparation process. Over time, the system will adjust the budget to adapt to the budget. The strategic direction of the company should be in advance.
3.3. Performance management information based on Financial Sharing Service Mode

Performance evaluation is mainly used to motivate employees and to examine the existing work progress of employees, so as to judge whether the enterprise can achieve strategic objectives in this quarter or this year. Nowadays, many large and medium-sized enterprises have begun to transform the traditional performance evaluation system into performance management information. The development of information technology has brought many benefits to enterprises. In the performance management information system, the enterprise has formulated a unified performance evaluation standard, which is applicable to all functional departments within the enterprise. The departments can learn from each other to stimulate the enthusiasm of the employees and make the employees strive for the interests of the enterprise together.

3.4. Investment management information based on Financial Sharing Service Mode

In the process of development and growth, enterprises need a lot of funds, so investment management is very important. Investment management should first formulate investment plans, understand the company's own funds and the operating results of the investment objects, and effectively supervise and control the investment plan. Under the mode of financial sharing service, the level of investment management information can be improved. Ding gets the financial data related to investment with Bai Dong, and analyzes the investment objects one by one, so that the financial personnel of the enterprise invest more energy in the decision-making, operation management and strategy making of the company. Enterprises can define the basic information of investment projects, investment procedures, investment tasks, investment budget, investment control objects, etc. by means of investment management information system, and on this basis, formulate investment plans and implementation processes of all levels of organizations. Under the mode of enterprise financial common word service, the construction of management accounting information system is constantly innovating, which enables the internal departments of enterprises to make full use of all kinds of resources of the enterprise and realize the reasonable allocation of enterprise resources, so as to improve the working efficiency of financial personnel, improve the professional quality of financial personnel and create value for the enterprise in the future.

4. Suggestions for the implementation of management accounting informatization under the mode of Financial Sharing Service

4.1. Comprehensively guarantee the safety of management accounting information

4.1.1. Strengthen the security protection of management accounting information

Under the mode of financial sharing service, the enterprise classifies and summarizes all financial data of the group and uploads it to the Financial Sharing Center for related budget management, cost control and performance evaluation. However, financial data is stored in the Financial Sharing Center in the form of network and spread through the network. Therefore, the security of data information is very important.

4.1.2. Improve management accounting information system

In order to ensure the safety of management accounting information, we should also optimize the management accounting information system. In the management accounting work, the management personnel should improve the management system of the enterprise, supervise and inspect the work of each post in time, and standardize the work flow. In the co Heng center,
we should often transmit and communicate data, and establish a complete financial management system. It can integrate enterprise information and financial data in time, and realize the construction of a perfect management accounting information system, which can realize the relative security of enterprise financial data and improve the efficiency of enterprise financial accounting.

4.1.3. Pay attention to the management of the authority of accounting information and user management

Under the mode of financial sharing service, the implementation of management accounting information has provided a great help to the development of enterprises. The data in financial sharing is stored through the network, so the security of data needs to be paid attention to. Yes. For data involving business secrets, the authority should be set, and different personnel in different positions have different permissions. At the same time, it is necessary to maintain the management accounting information system effectively, prevent other irrelevant personnel from entering, and cause damage to the financial data of the enterprise.

4.2. Optimize the application of management accounting information system

4.2.1. Expand the application of cloud computing

In the development of Financial Sharing Service Center, the application of cloud computing has a driving role. First, cloud computing can reduce the operating cost of enterprises to a certain extent. The enterprise will hand over a part of the cost to the cloud computing suppliers. The cloud computing supplier is responsible for the maintenance of the system and the installation of software. Compared with the traditional management accounting information construction, the introduction of cloud computing greatly reduces the operating cost of the enterprise. Secondly, the way of using Internet makes the work efficiency of financial personnel greatly improved. The introduction of cloud computing is the development of enterprise management accounting to a more efficient and convenient direction. Finally, the enterprise can realize the common development of internal and external and internal development by using cloud computing.

4.2.2. Support the development of management accounting software

Management accounting information is in the primary stage of development in China, which has a great dependence on the application and update of software. The development of system software has a great influence on the development of management accounting information level in China. Therefore, enterprises should focus on the development of management accounting software on the basis of expanding cloud computing applications. Enterprise managers should invest part of the enterprise funds in software development, and ask professional software developers to cooperate with financial personnel of the enterprise to carry out software research and development. The government should also give enterprises some government subsidies and technical support to promote the development of management accounting in China.

4.2.3. Improve the application procedure of management accounting information system

For many large enterprises and small and medium enterprises, there are still many loopholes in the management accounting information system, and it also needs some time to improve the system. There are some problems in the design and operation of the management accounting information system. The accounting principles and accounting assumptions need to be modified and should be updated in time. Therefore, managers should supervise the financial personnel of enterprises, so that the level of management accounting information can reach the level required by enterprises, so that the development of management accounting can be smoother and better service for enterprises.
4.3. **Strengthen the training and incentive mechanism of management accounting compound talents**

4.3.1. **Training management accounting compound talents**

With the rapid development of economy, the financial sharing service mode brings many convenient conditions for enterprises, and also requires the professional quality of financial personnel. Financial personnel can not only be single accounting like traditional accountants, but should have a knowledge of all directions of accounting, and the development of knowledge is the quality that modern financial personnel should possess. Nowadays, many enterprises are transforming accountants from traditional accounting to management accounting, which provides more reasonable suggestions for the business decision, strategic planning and operation management of enterprises. When the enterprise trains the management accounting compound talents, it should organize more training activities. For example, professors from universities or distinguished predecessors in the industry are invited to give lectures to the enterprise, and financial personnel of enterprises are encouraged to communicate with professors or predecessors, and to consult senior management accounting personnel, which is conducive to the development of enterprises. Financial data plays a very important role in the management accounting information system. Only when the managers have a good understanding of the financial information of the enterprise, can the managers play an important role in the financial management and promote the transformation of financial personnel.

4.3.2. **Strengthen vocational education of management accounting information personnel**

In addition to training the management accounting compound talents, enterprises should pay attention to the professional moral education of financial personnel. Accountants should keep in mind that in their work, they should constantly improve their professional ethics level, and supervise their own behaviors by learning national laws and regulations, accounting professional ethics and accounting policies. At the same time, enterprises can set up a regulatory mechanism to punish financial personnel who violate professional ethics and reward financial personnel who abide by professional ethics. Only in this way can financial personnel of enterprises establish correct values and develop better and better in accounting industry.

**References**

