

Research on Implementation Path of Management Accounting Informationization Based on Computer Technology under Financial Sharing Mode

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Abstract. As we all know, in the process of today's information technology is increasingly mature, the relationship between information technology and people's life and work is very big. We can understand that management accounting has become the focus of theoretical research in today's academic circles. At present, the research progress of single management accounting is relatively fast. However, the research on the effective combination of financial sharing service and accounting informatization based on computer technology is very simple^[1]. According to a large number of practical research, we can think that the implementation of the development of management accounting informatization based on computer technology under the mode of financial sharing will greatly subvert the existing theoretical knowledge structure of enterprise financial accounting in China.

Keywords: Financial Sharing, Computer Technology, Management Accounting

1. Introduction

With the basic establishment of the market economic system in our country, our accounting reform has made considerable progress and effect. Management accounting is an important part of accounting theory. However, the development of management accounting theory and practice is slow. According to the research of scholars, in order to give full play to the tacit knowledge of management accounting, we must take information technology as its wings. The use of information technology based on computer technology also led to the emergence of financial sharing services.

According to the general theoretical point of view, the emergence of Financial Sharing Service Based on computer technology can be used as a beacon for the construction of information system of



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management accounting in China^[2]. It can adapt to the development of management accounting and broaden the theoretical research boundaries of accounting informatization. Enterprises can speed up the information construction of management accounting by establishing different forms of Financial Sharing Service Center. On this basis, the implementation of accounting information development under the financial sharing mode can promote the rapid improvement of the level of enterprise management accounting. From the theory and practice, we can feel the qualitative change of enterprise accounting knowledge.

2. The meaning of Financial Sharing Mode and management accounting informatization based on computer technology

According to the theoretical system of accounting, the financial sharing mode and management accounting information mode supported by computer technology are two different knowledge structures of management accounting. However, according to the practical accounting management, the above two practical goals are the same.

2.1. Financial Sharing Service under computer technology

If we don't know the accounting related knowledge, we may think that the financial shared service is a relatively advanced accounting and financial management mode. The theory of Financial Shared Service was put forward by some international companies in 1980. In fact, it takes multiple locations as the main media, reasonably integrates the key factors and integrates them into the sharing center. From the theoretical content of its definition, we will find that the relationship between Financial Sharing and accounting informatization is not very big^[3]. However, the relationship between shared services and financial management is great. Moreover, financial management is an important part of accounting information management. Generally speaking, enterprises can achieve their business objectives through financial shared services (see Figure 1).



Figure 1. The cultivation of management accounting informatization

2.2. Management accounting informatization based on computer

Management accounting refers to the integration of management and accounting on the basis of optimizing and utilizing information. It can flexibly apply some modern management methods in the field of accounting information. In fact, the information theory of management accounting was first put forward by some western enterprises. Its research in some developed countries in the west is relatively mature. In the operation of enterprises, it can play an irreplaceable role. According to the theoretical research, accounting informatization is a perfect integration of information technology and accounting management. Unfortunately, compared with western countries, due to the influence of various factors, the development of accounting informatization in China is very slow.

3. The main concerns of the development of management accounting informatization based on computer technology under the mode of Financial Sharing

The development of computer technology has led to the development of accounting information and the emergence of financial sharing mode. This is an optimistic question. However, in order to effectively develop the theory of management accounting, we should focus on the main concerns of accounting informatization.

3.1. Cloud-computing

Mathematical calculation is an important part of accounting. As a new computer computing model, cloud computing was first proposed by Google CEO. Since it was proposed, with its versatility, high efficiency, scalability and low cost, this technology has been gradually applied in various fields of people's life. In the process of accounting information construction, cloud computing is also called by experts as a profound change of accounting theory learning under computer technology.

3.2. Security guarantee of accounting information

The Financial Sharing Service mentioned above should be supported by modern information technology. The effective implementation of modern information technology is based on information security. Therefore, the security of information data has gradually become an important point of concern. In fact, the management of high-level information technology and accounting information will be faced with various security risks. This situation is inevitable in the network. Moreover, the data of Financial Sharing Center is numerous. Therefore, the security of data should be an important focus of accounting information construction^[4].

3.3. Organization adjustment and personnel transformation

The establishment of shared financial service center is essentially the second shaping of financial management process. According to the theory of accounting informatization, the new financial sharing service will cancel all the original organizations within the enterprise. This situation will greatly adjust the internal structure of the enterprise's financial institutions. Moreover, it is difficult to change the thinking of financial management personnel in the past. Therefore, the transformation of accounting personnel's work content and work idea is also the factor that we should consider (see Table 1).

Table 1. The main concerns of the development of management accounting information under the mode of Financial Sharing

Focus	Reasons
Financial Sharing	Financial sharing can realize the rapid progress of accounting informatization
Cloud-computing	The unique computing ability can realize the reform of accounting
Informational safety	The basis of the implementation of Financial Shared Data
Institutional adjustment	The necessary measures and important means of Financial Sharing
Personnel transformation	The transformation of work content and work thought

4. The important significance of Financial Sharing Service Based on computer technology to the construction of management accounting informatization

In fact, the comprehensive promotion of accounting information work can greatly improve the level of accounting work in China. Its significance is very important. The establishment of Financial Sharing Center can adapt to the expansion trend of accounting function, and it will become a powerful booster for the construction of accounting information system in China.

4.1. It promotes the development of management accounting

Financial Sharing Center can establish high efficiency and low cost financial management operation process through standardized government system. It can greatly simplify the daily work of financial accounting personnel. It can change the accounting function of enterprises from the ordinary financial audit work to the important management decision-making work. This situation can effectively promote the planning and development of accounting profession in enterprises.

4.2. It can promote the construction of enterprise accounting information

With the rapid progress of computer technology, the construction of enterprise accounting information should be paid more attention. According to the statistics of incomplete practice, the progress of computer technology can effectively promote the updating of accounting in enterprises. The establishment of financial sharing mode will subvert the traditional knowledge system of accounting management. This is a matter of no doubt. People may not quickly adapt to this financial model. However, there is no doubt that this model can effectively promote the construction of enterprise accounting information.

5. Effective implementation path of management accounting information development based on computer technology under Financial Sharing Mode

5.1. Comprehensive guarantee of cross level information security based on foundation

The basis of financial sharing model is a large amount of data. With the convenience of computer network, these data can go back and forth to the Financial Sharing Service Center and the client^[5]. Based on the financial sharing service mode to promote the construction of information management accounting, we must comprehensively ensure the safety and reliability of data information. For some enterprises, a small part of the information can be spread to the outside world. More information will be kept confidential.

5.2. We should pay attention to the effective combination of accounting information system and the original accounting system

If we want to establish a complete new accounting system, it will consume a lot of money. There is no doubt that the construction cost is very huge. The effective combination of the original accounting system and the new accounting information system can not only quickly establish a new accounting management system, but also better integrate the new management accounting information system into the practice of enterprises.

5.3. Constructing a new training mode of information accounting talents

According to the above remarks, we can find that the traditional accounting talents can no longer meet the requirements of the construction of accounting informatization under the current computer technology. In this case, it has become an inevitable path to innovate the talent training mode of management accounting informatization. Universities and related enterprises should pay more attention to the cooperation between themselves and the government in the process of training accounting talents. This training system can adapt to the development of accounting informatization^[6].

6. Conclusion

The road of enterprise development is very long. Related enterprises should take financial sharing service as the basic point to optimize the construction of management accounting informatization. There is no doubt that the progress of computer technology can improve the speed of the development of management accounting information. Financial sharing mode can also be used as an auxiliary means of accounting information construction. In our country, it is a long way to realize the informatization of management accounting. We have a long way to go.

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