

Research on Accounting Quality under Financial Sharing Mode

Lifeng Xu

Yunnan Technology and Business University, Kunming, Yunnan, 650228, China

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Abstract: At present, the social and economic development is gradually approaching globalization, and the competitive environment of the market is constantly adjusted, which brings new opportunities and challenges to enterprises. Therefore, it is necessary to continuously encourage enterprises to integrate resources and optimize internal management procedures. How to change the internal management system to put forward new challenges to enterprises, how to innovate the organizational model, and how to keep up with the pace of development of the times is the primary problem to be solved by all enterprises at present. In view of the above problems, this paper puts forward the financial personnel's understanding of financial sharing and their practical operation ability. It not only sorts out the basic finance and functions of financial sharing staff, but also advocates that in order to meet the requirements of accounting in various fields of enterprises, the manpower reserve should be expanded.

1. Introduction

As a brand-new financial management mode, financial sharing mode gradually appears in the vision of most enterprises. It has been developed and applied in the specific practice of commercial activities. This shows that it also plays a very important role in the development of enterprises. Financial management is the main activity of the whole enterprise's management and makes an important contribution to the enterprise's work on the optimal allocation of financial resources. Under the current financial sharing mode, the financial accounting has made an important contribution to the financial management system, the cost calculation results of the financial management, the financial and economic risks of the enterprise and other business risks of the enterprise. This is of great significance to enhance the ability of enterprises to adapt to the environment and enhance their market competitiveness.

2. The Intrinsic Meaning and Special Attribute of Accounting in Financial Sharing Mode

Financial sharing mode is the accumulation of experience and innovation in the traditional accounting process model. It innovatively introduces the concept of shared center service, which deepens the scale and systematicness of accounting. The most prominent advantage is accounting records and reports in different ranges. This new model can save human capital and meet the company's overall accounting needs under the standardized and unified accounting process for the company's business operations. For group enterprises, the financial sharing model can unify the accounting systems of the parent company and different subsidiaries, realize the integration of the company, strengthen the information circulation between each company, promote the development of the group strategy, and facilitate the unified management of the group. At the same time, promote the independence of Financial Sharing Mode and play its unique role in supervision. It is worth mentioning that under the financial sharing mode, accounting can improve the financial efficiency of group enterprises, increase the control over the financial system, reduce the financial risk and operational risk of enterprises in a certain sense, and increase the value creation of group enterprises.

In addition, the financial sharing mode also has the characteristic of centralization, which can divide the discrete accounting work centrally and carry out standardized processing by the system. Backed by the information system, it processes the accounting work quickly and efficiently, and the

computer software automatically generates the accounting entries and statements, and transfers the digital logic operations to the electronic information system for processing, thus greatly reducing the manual errors and manpower investment. Moreover, the addition of electronic systems can, in a certain sense, reduce the acts of damaging the interests of group companies due to selfish human actions. It is precisely because of the emergence of financial sharing mode that financial work can realize resource reorganization, optimize the allocation of human resources, improve the control of various business projects of the group, and make enterprises obtain more benefits.

3. The Difference between Traditional Accounting and New Financial Sharing Mode

The financial sharing service center is responsible for accounting each branch company according to the unified requirements and standards issued by the group company. This model uses professional management teams and common work requirements, which greatly reduces redundant processes and manpower, avoids the interest infringement caused by different accounting requirements and standards and data requirements of each branch company, and increases the management ability of the group company to each subsidiary company.

The financial department has strong independence in the whole department of the company. In order to ensure standardized accounting work and accurate and reliable data, group companies need to increase risk control over financial departments and pay timely attention to the company's financial accounting process. When the company is found to have unreasonable documents and irregular business, it should raise doubts in time and return documents that do not conform to the business. Such an approach can more ensure the authenticity, integrity and standardization of the accounting work of the financial department, reduce the illegal operation of enterprises, and create a good environment for the financial work of the company.

As a new breakthrough in the traditional accounting business, the financial sharing service system optimizes the jumbled human resource structure and divides the financial sharing center system into different departments, such as A/P department, A/R department and general ledger department. And by the accounting staff of each department, carry out detailed accounting treatment for different businesses. The new financial sharing service system increases the standardization, process, systematicness and fineness of financial work, promotes the optimization of financial work service ability, continuous improvement of professional ability, and strengthens the overall quality of accounting service of the group company.

4. Measures to Optimize Accounting Quality under Financial Sharing Mode

4.1 Improve the Professional Level of Financial Sharing Personnel

Professionals can support the normal implementation of the financial sharing mode, create and implement the sharing mode and control risks. Through strict recruitment and training of relevant professional knowledge and operation skills, the reserve of professional talents can be strengthened, thus improving the accounting management under the financial sharing mode in enterprises. When recruiting financial personnel, it is necessary to pay attention to the understanding of financial sharing mode and the mastery of corresponding skills. In order that employees can attach importance to the financial sharing mode and consciously implement the financial sharing mode in future work, the concept and thought of the financial sharing mode need to be cultivated during employee training. When recruiting and training professional talents, enterprises should focus on the training of computer operation skills. The trained financial personnel should have basic financial skills and business skills, be proficient in a number of experience businesses of enterprises, and have the ability to conduct friendly communication with all departments at work. Nowadays, with the strong development of it and artificial intelligence, many fields have entered into new modes. Financial personnel need to receive new concepts, new ideas and constantly develop innovative modes. Enterprises have more and more strict requirements for professional talents. They need to master more comprehensive skills to realize the normal operation of financial sharing mode.

4.2 Establish Unified Accounting Standards

The normal operation of the accounting process in an enterprise requires the establishment of a unified accounting standard, which can guarantee the accuracy of accounting and the efficiency of accounting. First of all, the financial department of an enterprise needs to unify the accounting methods. When formulating a set of accounting audit rules, precautions and key points of financial management, an enterprise shall not violate the national laws and regulations, various accounting policies and the financial management regulations of an enterprise. In order to reduce the errors caused by human errors and improve the reliability and accuracy of accounting, the accounting personnel unify the operation standards of accounting and standardize the handling of relevant vouchers and accounts. Secondly, in order to improve the utilization rate of funds and improve the accounting status of enterprises, enterprises should improve the accounting system under the financial sharing mode and check the actual content of accounting work. The standard and effective measure for enterprises to strengthen their accounting system is to require the accounting personnel at the basic level of enterprises to reflect on and summarize their own work in a timely manner, so as to avoid the same mistakes in future work and lead to insufficient work. Accounting is to register financial transactions, accounting is a relatively complicated matter. Financial personnel need to reflect and grow in continuous practice to ensure the correct accounting rate, gradually form more standardized accounting standards, and scientifically and reasonably standardize the financial accounting process.

4.3 Improve the Supervision and Incentive Mechanism

To establish a corresponding supervision and incentive mechanism to ensure the smooth implementation of the financial sharing mode, enterprises should realize efficient control over the accounting management of the financial sharing mode through the supervision and evaluation mechanism, and improve the performance evaluation system to encourage enterprise members to consciously abide by the accounting standards. First of all, it is necessary to form a standard workflow within the enterprise to ensure the quality and speed of financial information transmission and improve the overall work efficiency. The establishment of independent supervision and audit departments to achieve the correct supervision of all departments and business activities can quickly find the existing accounting problems, ensure the accuracy and reliability of financial information, and prevent the distortion of financial information caused by financial errors to the maximum extent. In the financial sharing mode, any operation of accounting personnel is not standardized, and once accounting information is distorted, it can be corrected. This has a great impact on the whole accounting work of the enterprise. The enterprise should establish and perfect the supervision and evaluation mechanism, discover the irregular operation of accounting personnel in time, and avoid causing greater financial risks to the enterprise. In addition, through the supervision mechanism, to reduce the loss of financial staff to the whole enterprise in order to pursue personal interests. It is the accounting staff who consciously abide by the relevant rules and regulations and carry out the accounting work in accordance with the standardized accounting procedures. Through the establishment of a perfect supervision system, enterprises can realize the comprehensive monitoring of the accounting work of their business activities. They need to find the internal risks of enterprises in time, make timely responses, and put forward corresponding solutions. Strengthen the dynamic management of accounting work.

Secondly, it is necessary to establish a performance evaluation system, improve the accuracy and timeliness of financial information transmission of each department into the scope of review, so as to evaluate the business performance of each department, so as to promote the accuracy and visibility of financial information of each department. In addition, a professional business working group can be arranged to evaluate the financial business of each department and operation procedure, so as to ensure the unified purchase and management of the financial business of the enterprise. Enterprises should pay full attention to the performance evaluation work of various departments from all directions and angles, pay attention to the financial work assessment of various departments, and whether the financial affairs and business of various departments are

integrated to ensure the speed and authenticity of their accounting information, so as to enhance the importance of accounting quality of various public institutions.

4.4 Strengthen the Fairness of Accounting

The parliamentary account accounting of the financial sharing model should establish fair management of expense settlement and reimbursement vouchers, accounting documents processing and total account management, so as to improve the operational efficiency of account accounting. First, a centralized final accounts review process should be established. Departments. A settlement receipt entry information system for each operating procedure shall be established, and unified accounting and payment shall be conducted again after verification. Next, the accounting information system of an enterprise can use information technology to check the validity and credibility of accounting documents of many floating departments. The accounting of assets, liabilities and profits and losses of an enterprise can be handled in a unified way through the information system. Through fair accounting, enterprises can strengthen the control of various business activities and improve the efficiency of financial work. In addition, by introducing and supplementing key links in the financial sharing mode of enterprise information systems, or through links or information networks, the technology can be applied to the inspection and management of financial information systems within enterprises, making full use of information technologies such as automatic image recognition, intelligent robots, etc. to improve the capability of information systems, greatly improve the accuracy and credibility of accounting information, make it convenient for enterprise groups to centralize the management of financial information of various subsidiaries, and also facilitate the strategic decision-making and business policy decision-making process of enterprise groups.

5. Conclusion

Based on the discussion of financial management in this article, the accounting model of financial sharing can achieve fair, centralized and professional management. This has promoted the exchange of information between departments of the company and improved the company's overall control ability. Financial sharing cannot be separated from information system. Through the development and utilization of modern information technology, the effectiveness of enterprises' financial services has been improved. At the same time, the accounting quality of the current financial sharing mode still needs to meet the objectives of enterprise financial management, and continuous reform should be carried out so as to control the authenticity of supervision information and achieve the purpose of enterprise financial management. Therefore, this paper holds that, first of all, it is necessary to improve the amount of talents absorbed by enterprises, improve the financial undertaker's understanding of Financial Sharing Mode and business operation ability, and meet the accounting conditions of enterprises. The second is to establish a perfect supervision and incentive mechanism, to supervise the evaluation system, to promote the inspection of the quality of financial process by all kinds of business procedures in the enterprise financial process, and to check the authenticity of accounting information in time. Finally, cost accounting, processing of certified accounting documents, specific management of expenditures, and maintenance of information systems must be carried out.

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