

Analysis of enterprise accounting management informatization construction based on financial sharing mechanism

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Abstract: Under the background of Internet plus, information processing and Internet communication have promoted the development of theory and technology of information management. The development of enterprise management accounting has been integrated into information technology and management accounting, and is conducive to the innovation and reform of information management in management accounting. Through the establishment and application of the Financial Sharing Service Center, the efficiency of enterprise management accounting is improved, the basic data is provided for management accounting, the innovation of enterprise financial management mode is realized, the early preparation is made for the upgrading and transformation of enterprise operation mode and production mode, and the path and method are provided for the establishment of comprehensive financial management mechanism within the enterprise.

1. Introduction

In the environment of "great wisdom moving to the cloud", the development of management accounting is inseparable from the support of informatization. In 2014, the Ministry of finance took the informatization construction as an important task of management accounting, and more and more enterprises began to pay attention to the informatization construction of management accounting. Management accounting informatization mainly focuses on the collection and processing of internal and external information of enterprises. Through the analysis of data, it provides data support for enterprise operation and investment decision-making. When applying management accounting informatization, the Financial Sharing Service Center opens up a new perspective for enterprise management. The cloud database of the financial sharing service center can provide high-quality data support for the construction of management accounting informatization, and information technology can provide technical support for the construction of Financial Sharing Service Center, which is also an important foundation for the construction of management accounting informatization, The two complement each other. The construction of management accounting information system based on Financial Shared Services can promote the full implementation of management accounting in enterprises and improve the efficiency of operation and investment decision-making. However, there are also some key problems that need to be paid attention to in the construction of informatization, such as personnel transformation, data security, system integration and so on. Formulating and implementing reasonable strategies for these problems can effectively reduce the occurrence of risks.

2. Overview of Financial Sharing Mechanism and enterprise accounting management informatization theory

2.1 Financial Sharing Mechanism

Financial sharing service is a new financial management method in recent years. It centralizes the relevant financial information within the enterprise to a unified platform for security management. All departments of the enterprise can obtain effective information in real time through

the platform to realize efficient financial information sharing. The financial sharing service mode relies on modern information technology, focuses on accounting management, and realizes the informatization development of enterprise financial management through active participation, coordination and cooperation among various departments^[1]. Reasonably integrate the financial information, so as to promote the sharing of enterprise fund management and financial calculation, improve the management efficiency and quality of enterprises through the realization of financial management informatization, and promote enterprises to achieve considerable development and more economic benefits. Under the financial sharing service mode, enterprises can fully introduce modern technical means to carry out accounting management, provide effective financial information for enterprise operation and management, so as to promote the improvement of enterprise management quality, realize the standardized, scientific and standardized development of enterprise financial work, and promote the overall efficiency of enterprises (Figure 1).



Figure 1 Financial Sharing Mechanism

2.2 Enterprise accounting management informatization

Management accounting is an important branch of enterprise financial management. The application of management accounting in enterprises is to deeply integrate financial and business work with the help of relevant information, so as to provide feasible basis for enterprise development planning and decision-making suggestions. At the same time, there are obvious differences between management accounting and financial accounting. Financial accounting is mainly aimed at the financial work of enterprises, while management accounting carries out management on the basis of strengthening financial work. By combining enterprise accounting with other businesses, we can not only improve the quality of financial management, but also carry out a comprehensive evaluation of other business work^[2]. According to the evaluation results, we can constantly optimize the allocation of human and financial resources, which can help enterprises save management costs and maximize the improvement of business efficiency, Provide continuous impetus for the survival and long-term development of enterprises. Management accounting informatization also relies on Internet technology, which is also a reform path that enterprises must experience in the process of development in the new era (Figure 2).



Figure 2 Enterprise Accounting Management Informatization

3. Shortcomings of enterprise accounting management informatization based on Financial Sharing Mechanism

3.1 The staffing of Financial Shared Service Center is facing difficulties

The establishment of the Financial Sharing Service Center has greatly changed the overall internal structure. If the relevant organizational structure is unscientific and unreasonable, it will lead to the development of relevant organizational work being restrained and hindered, and the staff will have a mentality of resistance or even loss. After the re establishment of the organizational structure, it will have a certain impact on the hearts of employees^[3]. The financial personnel of basic work repeat the same work day after day, which is single and boring, and has limitations on broadening business scope and improving business ability, which will make employees lack initiative and enterprising spirit for work.

3.2 Process nodes and time become longer and efficiency decreases

A major feature of the implementation of Financial Shared Services is that all processes and operations are process oriented and standardized. After the financial sharing goes online, the business nodes increase and the overall time becomes longer. The same business adds paper signature scanning and mailing links. Moreover, because the shared finance is a flow process, it will not be communicated and returned directly in case of any problems. As a business level, it does not know who is conducting the approval, and it does not know to communicate and confirm before re approval, so it can only be submitted again. If the correction is incorrect, it will be returned and submitted again^[4]. The initial rework rate is high, the operation is complicated and inflexible, the business level is not suitable, and there is a lot of complaints. If the design is unreasonable, it will cause difficulties and obstacles to future work.

3.3 The industry and finance are divorced, and the communication cost increases

Someone once said: finance without understanding business is not good finance. Financial work involves many aspects of the enterprise, such as production, procurement, sales and follow-up services. During this period, it is necessary to communicate and question some financial data and business aspects. However, the accounting accountants and business personnel in the shared service center lack face-to-face positive communication opportunities and need to communicate indirectly through the enterprise's business finance, which undoubtedly leads to an increase in communication costs, And reduced efficiency.

3.4 Information management and system cost improvement

The establishment of the Financial Sharing Center will take a long time from the initial software engineer entering the site to design the information management mode and system of the Financial Sharing Center to the final system online. During this period, it requires multi-party human support and no small capital investment, which is likely to cause a burden on the enterprise in the early stage^[5]. After the financial sharing goes online, any later services of the software company are paid services and based on money. For example, the regular maintenance in the later stage and the value-added of the product sector need a lot of money.

3.5 At the initial stage of the establishment of the Financial Sharing Center, the labor cost increased instead of decreased

In a sense, the establishment of Financial Sharing Center is to liberate more manpower and save more labor costs. However, in the early stage of the establishment of Financial Sharing Service Center, we need to compensate the manpower liberated by each branch and recruit professional sharing personnel for the sharing service center, which makes the initial labor cost expenditure huge.

3.6 The financial service center faces technical risks after its establishment

The optimization and design of information system is very important. Systematization is the

main determinant of the realization and implementation effect of financial shared services. Each branch initially has its own information systems, which meet their own business needs. However, the existing information systems of branches have different levels and different demands for informatization. The Financial Sharing Center needs a unified system platform, which is a major resistance to the implementation of the Financial Sharing Center.

4. Construction strategy of enterprise accounting management informatization based on Financial Sharing Mechanism

4.1 Provide good development space for employees

The organizational structure design of the Financial Sharing Service Center is not simply personnel placement. As an emerging organizational form, it is necessary to do a good job in the division of post functions of Financial Sharing personnel and the process and standardized management of post requirements, so as to provide good development space for employees, and have certain requirements for personal learning ability and innovation ability of Financial Sharing personnel, Carry out regular and irregular training on business complexity and business types, carry out personalized training for each post, assess relevant business knowledge and ability, allocate posts according to personnel characteristics, comprehensively consider the setting of post space according to different conditions, and establish an employee promotion mechanism, which can be divided into administrative and business professional title promotion, And require a good connection with business finance^[6].

4.2 Standardize the process design of Financial Shared Service Center

Since the establishment of financial sharing, the organizational strategy has been clearly positioned. Therefore, the process strategy of Financial Sharing Service Center needs to be consistent with the sharing center strategy, take the sharing center strategy as the process strategy, take the sharing center goal as the process goal, and take the most optimized efficiency of the process as the core, guide the work of process design, decompose and design layer by layer according to the structure, The overall design should be perfect and meticulous. The shared service center is suitable for centralized processing of businesses with strong repeatability, large business volume and high degree of standardization. At the same time, it can bring business finance into the management scope of financial shared services.

4.3 Optimize the implementation of Financial Shared Service Center Process

No matter how good the process design is, it should be effectively promoted and implemented, and the process management should not stay in the form. The promotion and implementation of the process is an organized and planned implementation, which requires the cooperation and implementation of the leaders of all departments and all employees. Specifically, you can first select an entity or branch to share online, which helps to reduce the resistance to process implementation and obtain process feedback information in real time; You can also go online in sections. Generally, you can choose the reimbursement process and payment request process as the process pilot. In the process of pilot implementation, find problems, solve problems and adjust plans^[7]. We also need to train personnel to reduce their resistance and fear, and infiltrate the significance and value of financial sharing service process in multiple ways, so as to play a positive role in its promotion. In the process of implementation, continuously monitor, track and evaluate the timeliness, cost, quality and service data of process operation, constantly correct the optimization direction, and finally obtain the maximum benefit of the process.

4.4 Strengthen internal cooperation of Financial Shared Service Center

The Financial Shared Service Center is composed of different business units, which undertake different business functions and provide cooperation and support to each other. Due to different business functions, the required personnel quality, ability and professional experience are also different. It is necessary to implement the process, system, quality, performance, training, service,

standardization and other aspects to each business unit, so as to ensure the operation specification of each unit and continuously improve the management maturity and fit of the organization.

4.5 Strengthen the psychological construction of personnel in the initial stage of the establishment of the Financial Sharing Service Center

At the initial stage of the establishment of the Financial Sharing Service Center, many people had a mentality of resistance, felt that the process took a long time and was inefficient, and did not communicate directly before, breaking the original fixed mode. Leaders should pay attention to negative emotions, resolve resistance through positive ways, encourage employees to actively participate in the construction and implementation of shared service centers, and positively understand the advantages of shared service centers. Conduct propaganda and effective communication through correct ways to reduce doubts and obtain support. Actively guide employees to have a clear understanding of the shared service center, realize that the implementation of the Financial Shared center is the need of the development of the times, and reach an agreed goal with the enterprise.

4.6 Prevent technical risks

First, it is necessary to investigate the current situation of the enterprise's IT system and analyze the advantages and disadvantages of the system, so as to determine where the currently used system needs to be optimized and reconstructed for the construction of the Financial Sharing Center. Second, integrate the existing system and try to develop the required functions under the current situation. Third, complete the integration and docking of business system and financial system^[8]. Fourth, send the personnel of each branch to participate in the design and put forward their own demands to ensure that the system functions meet the actual business needs of each company, increase the sense of participation of personnel and reduce the online resistance. Fifth, try to unify the businesses and systems of all branches and reduce the resistance to building a unified sharing platform. Sixth, when developing the system, we should pay attention to the operability of the interface, try to be easy to understand and operate, and use the most straightforward language.

5. Conclusion

Internal management accounting informatization is a systematic and complex work. The smooth flow of management accounting information directly affects the financial management level of enterprises, and even serious situations may be related to the survival and development of enterprises. On this basis, comprehensively manage the enterprise management and ensure the preciseness and standardization of management accounting. Only to ensure the standardization and safety of management accounting. Only by improving the quality and efficiency of the company's work can the company achieve the desire to improve the efficiency of financial management.

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