

Research on management accounting informatization construction with cloud computing platform as the core

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Abstract: With the advent of the modern information age, computers are used in various industries and gradually become an indispensable part of various industries. As a product of the development of modern information technology, cloud computing can not only optimize accounting procedures and improve work efficiency, but also effectively reduce construction costs, which plays a positive role in promoting the improvement of enterprise economic benefits. This paper expounds the basic concepts and characteristics of cloud computing, analyzes the problems of cloud computing platform in the construction of accounting informatization, and explores the construction strategy of accounting informatization based on cloud computing platform, in order to provide some useful references for the faster and better construction of enterprise accounting informatization.

1. Introduction

With the rapid development of China's information technology, economy and society, the traditional manual processing of information and computerized accounting can no longer meet the development needs of the country, society and enterprises. It is urgent to use computer and network communication technology in all links of data resource acquisition, processing and processing in accounting work to fully tap and utilize accounting information resources, To optimize the allocation of accounting information resources, improve the efficiency of accounting information management, vigorously promote the process of accounting information construction, and establish a modern accounting information system. This is the inevitable development trend of accounting in the information age. At present, cloud computing technology has been applied to the practice of accounting informatization construction, actively explore and build the accounting informatization and management platform with cloud computing technology as the core, and promote the accounting informatization construction to enter a new development stage.

2. Cloud computing

From a conceptual point of view, cloud computing is a data information processing network based on modern computer technology. Users can obtain network resources at will according to their own needs, and there is no quantitative limit. Users only need to pay corresponding fees according to the usage. Broadly speaking, cloud computing is related to the Internet, information technology and software. By integrating computer resources and using software to realize automatic management, computer resources can be provided quickly with the participation of a small number of people. In general, cloud computing is the product of the development of science and technology in the new era, marking a major breakthrough in China's computer technology. Through the use of cloud computing platform, it can provide users with various expansion services to meet their actual needs. From the perspective of characteristics, cloud computing has the characteristics of high flexibility, high reliability, high cost performance and scalability. High flexibility mainly means that cloud computing has strong inclusiveness, and there are not many restrictions and standards on computer hardware, that is, cloud computing can be used regardless of low configuration computer hardware or hardware products of different manufacturers. High reliability refers to the strong stability of cloud computing performance, which is not affected by factors such as server failure. In the process of practical application, obstacles in the operation of computer hardware server will not

have a great impact on the operation of cloud computing. The key is that cloud computing has independent repair performance. High cost performance means that cloud computing can effectively optimize physical resources and save costs. In the specific application process, users can choose a relatively cheap PC to form the cloud. First, it can reduce the cost, and second, the computer performance is not lower than that of the mainframe. Fourth, scalability. Scalability means that users can apply the rapid deployment conditions of software to expand existing and new services.



Figure 1 Cloud computing

3. Advantages of cloud computing platform in accounting information construction

3.1 Cost reduction investment

In the past, the construction of accounting informatization must first purchase, install and debug software and hardware facilities, and be equipped with subsequent technical maintenance personnel, which requires great capital investment. The accounting information construction based on cloud computing technology and platform can use the accounting information system suitable for their own needs only by paying a certain fee to the service provider, without first installing relevant equipment and equipping technicians, which greatly reduces the cost investment. On this basis, some small and medium-sized users who need accounting informatization and lack sufficient capital support have the ability to carry out accounting informatization construction with the help of cloud computing platform, which greatly improves the overall level of accounting informatization construction in China.

3.2 Improve accounting efficiency

Use cloud computing technology to send accounting information to the cloud server, and then transmit the server's analysis results of data information to users. Relevant staff can use laptops, smart phones and other terminals anytime and anywhere to solve financial problems through the cloud computing platform, timely mine effective information, and avoid information isolation and resource waste. Users can also share data information through the Internet to realize multi department cooperation and improve accounting efficiency.

3.3 Make accounting information construction more professional

Cloud computing accounting information system is designed and developed by a professional team and continues to expand with the change of business needs. Therefore, cloud computing server can provide users with more professional and more secure services to meet the needs of accounting information construction. Users not only obtain the required software and hardware services through the browser, but also obtain system upgrading, maintenance and other related services, making the accounting information construction more professional.

3.4 Effectively solve the problem of lack of technical talents in accounting information construction

In the process of accounting information construction, the lack of technical talents is an important limiting factor, especially the lack of compound talents who understand both information technology and accounting business processes, which makes it difficult to develop, operate and upgrade the accounting information system. The professional team is responsible for the development, maintenance and upgrading of cloud computing accounting information system. Users do not need to hire additional technicians, which effectively solves the problem of lack of technical talents. At the same time, the cloud computing platform also greatly reduces the risk of users in the construction of accounting informatization, and improves their confidence and enthusiasm in promoting the construction of accounting informatization.

4. Problems in accounting informatization construction based on cloud computing platform

4.1 Insufficient understanding of cloud computing

Cloud computing platform is an important direction of enterprise accounting information construction. A correct understanding of cloud computing can help clarify the direction of enterprise accounting information construction and promote the sustainable construction and development of enterprise accounting information. However, in the process of building an accounting information management system based on cloud computing platform, many enterprises do not have too much understanding and understanding of cloud computing, lack a clear understanding, and are not fully aware of the great significance of the integration of accounting informatization construction based on cloud computing platform to enterprise economic development, resulting in the poor effect of enterprise accounting informatization construction, Affect the sustainable growth of enterprise economic benefits. Therefore, in order to further strengthen the specific application of cloud computing platform, the enterprise management should fully strengthen the understanding of cloud computing, actively introduce IT talents, increase the publicity of cloud computing platform, provide professional consulting services, and truly implement the cloud computing platform into the content of enterprise accounting informatization construction.

4.2 Limitations of application software selection

In the new era of rapid development of information technology, online financial system based on cloud computing has become the main tool of enterprise management accounting in China, which has greatly improved the efficiency of enterprise accounting. However, from other perspectives, the financial system function based on cloud computing is still in the pioneering period, and the selection of financial application software has strong limitations. Generally, the financial software provided by cloud computing service providers mainly includes basic functions such as online bookkeeping, report summary, financial analysis, procurement and inventory management, but it is not involved in some higher-level management requirements, such as budget management, performance appraisal and so on. Even if these management services are developed, they are only applied separately and are not deeply combined with the financial management function, which makes the overall level of enterprise management accounting difficult to meet the needs of enterprise economic development and affects the improvement of enterprise economic benefits.

4.3 Information security issues

Cloud computing security problems are usually reflected in two aspects: first, in the process of daily use, the main transmission channel of user data is the public network, and the public network is also the main channel for establishing contact between data storage server and memory. In this case, there are certain risks in user data transmission, which is prone to data information leakage and other problems; Second, the user's financial information is stored in the cloud computing platform. In this case, the service provider can clearly view the user's data information, which is at

risk of disclosure.

4.4 Standard issues of cloud computing

To promote the development of cloud computing platform, standardizing cloud computing standards is the primary task. However, in the actual development process, there are still some problems in the construction of enterprise cloud computing platform, such as lack of normative standard system and uneven cloud computing standards. The cloud computing standards are lack of standardization and unified scope standards, resulting in the unsatisfactory effect of enterprise accounting information construction and difficult to meet the needs of enterprise economic development. Therefore, in order to further improve the construction level of enterprise accounting informatization, the enterprise management should strictly formulate the standard and standard mechanism of cloud computing platform, and jointly participate with the government and associations to promote the development of cloud computing and contribute to the construction of enterprise accounting informatization.

5. Accounting informatization construction path based on cloud computing platform

5.1 Accelerate the formulation of relevant standards and regulations

The government should speed up the speed of relevant standards, regulations and systems, strictly regulate the business behavior of cloud computing service providers, and establish a green and secure cloud computing market. On the one hand, before formulating policies and systems, the government should go deep into the cloud computing market, further master the technical services that current cloud computing service providers can provide, understand the charging standards of cloud computing market, clearly collect enterprises' suggestions on the development of cloud computing platform, and master the overall development form of cloud computing market. Based on the survey data results, formulate more scientific and reasonable policies and regulations, standardize the business behavior of cloud computing service providers, promote the healthy development of cloud computing market, and provide beneficial help for enterprises to better implement the accounting informatization of cloud computing platform. On the other hand, the government can build an evaluation and prediction mechanism under the current development situation of the existing cloud computing market, analyze and predict the possible future situation, and formulate corresponding laws and regulations to better maintain the order of the cloud computing market.

5.2 Strengthen cloud service supervision

Strengthening the supervision of cloud services can effectively standardize the development order of cloud computing market and ensure the authenticity and effectiveness of cloud computing platform. Therefore, relevant government departments should strengthen the supervision of cloud computing platform, build and improve the supervision and review mechanism, and provide security guarantee for user data storage. On the one hand, the government can establish a qualification review mechanism to strictly review the operation qualification of cloud computing platform. Only after ensuring that cloud computing service providers have corresponding technologies and capabilities can they be allowed to be put into the market. Moreover, for cloud computing service providers that have passed the qualification review, relevant government departments should conduct regular review to ensure the security performance of the cloud computing platform during operation; On the other hand, the government can cooperate with professional social institutions such as industry associations and send staff with relevant management experience to establish social regulatory departments. At the same time, the government should clearly issue corresponding instructions, convey the government's management determination, strengthen the supervision and management of the cloud computing market from all aspects, and ensure the quality and service of the cloud computing platform, Provide assistance for the better implementation of enterprise accounting informatization construction, and set up an

opinion feedback center to collect enterprise feedback.

5.3 Build and improve the operation guarantee mechanism of cloud computing platform

On the one hand, strengthen safety protection measures. Cloud computing security risks mainly include malicious attack and damage by external hackers, unauthorized use of data inside the server, etc. Therefore, when strengthening security protection measures, cloud computing service providers should strengthen internal and external protection measures at the same time. In external protection, cloud computing service providers can achieve the purpose of protection by encrypting data resources and backing up data. In addition, during data storage, cloud computing service providers can divide the data information of cloud computing platform into several data segments in the same form and store them in different hard disks, which can reduce the risk of data information leakage. On the other hand, improve the functions of cloud computing platform. Cloud computing service providers should strive to improve the functions of cloud computing platform, speed up the development of online accounting function modules, actively expand the service scope, add functional modules such as financial budget and performance appraisal on the basis of the original financial software functions, broaden the scope of enterprise management accounting services and improve the overall level of management accounting.

5.4 Accelerate the independent construction of cloud computing platform

Government support is not only an important force support for enterprises to develop cloud computing platform, but also an important guide for the construction and development of enterprise accounting informatization. In the actual development process, the government should strengthen the construction of enterprise accounting cloud computing platform, and increase the capital investment in the cloud computing market through policy support, so as to popularize and promote the cloud computing platform among enterprises. In addition, the government should give full play to its guiding role, take the initiative to assume the main body of construction, plan the reform route for the development of enterprise accounting informatization, and jointly develop cloud computing platform. At the same time, the government can start from the construction of demonstration projects, strictly formulate industrial standards, and take this as the basis to standardize the market behavior of cloud computing service providers.

6. Conclusion

Although the rise of cloud computing technology is not long, the changes it brings are huge, which changes the software and hardware mode from host centered to network centered. This technology is introduced into the construction of accounting informatization, which ensures the flexible supply of software and hardware resources required by accounting informatization according to the actual requirements of users. In addition, with low cost input requirements and professional advantages, it effectively solves the difficulties faced by the construction of accounting informatization in China. We should seize this historical opportunity, effectively solve the standardization and security problems of cloud computing platform in the construction of accounting informatization, and promote the better development of accounting informatization.

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