

Research on Enterprise Accounting Information Quality from the Perspective of Big Data

Fengjie He

Philippine Christian University

Abstract: Enterprise accounting information management in the era of big data has certain difficulties, which not only puts forward requirements on the quality of accounting information, but also puts forward requirements on the application of accounting information. Enterprises should use big data technology to realize the efficient application of accounting information, and as the basis of information integration, the collection and transmission of accounting information are equally important. Modern technology provides a simple method for collecting and transmitting accounting information, but how to apply these methods to enterprise management remains to be further explored.

Keywords: Big data; Enterprise accounting; Information quality; Probe into

Introduction

In the era of big data, enterprise accounting information management is one of the important links of internal control. As one of the most confidential economic information of enterprises, in addition to improving the efficiency and security of accounting information transmission, how to clarify the economic problems reflected in accounting information is also one of the issues that enterprises need to consider.

1. Overview of enterprise accounting information management in the era of big data

Most enterprises have shown the development wave of the era of big data, and have basically mastered the primary management methods of accounting information. However, with the acceleration of modernization, the management methods of accounting information of enterprises have gradually fallen behind, and modern technology cannot be better applied. Therefore, most enterprises begin to seek new management methods, such as using cloud technology to achieve efficient storage of accounting information. Blockchain technology is used to achieve modular management and privatization management of accounting information, and cloud sharing is used to achieve efficient transmission of accounting information. In the era of big data, all modern technologies are better integrated, so that enterprise accounting information can be stored, transmitted and shared in a specific module. However, because technology integration is in the exploratory stage, Enterprises have encountered various problems in the practical application process. Therefore, this paper deeply studies the management of enterprise accounting information in the era of big data, and puts forward reasonable solutions according to the actual situation.

2. Problems of enterprise accounting information management in the era of big data

2.1 Relatively poor feedback of accounting information

In the era of big data, all accounting information has been stored in the system program, but the primary system program is only responsible for the storage and transmission of accounting information, but will not give feedback on the usefulness of accounting information. Therefore, accountants can only handle economic business through accounting information, but will not obtain the processing results of economic business. Nor can accounting information be used more effectively. As an important economic information of enterprises, accounting information can provide data support for enterprise managers to make decisions, but the modern system can not obtain the relevant information of decision usefulness, so the feedback of accounting information

is poor.

2.2 The liquidity of accounting information is relatively poor

The important accounting information of enterprises cannot circulate effectively between the internal and external departments, and the information symmetry is poor. For the financial department of an enterprise, accounting information cannot be fully circulated due to the setting of authority, and it should have liquidity for public accounting information, that is, accounting personnel can access relevant accounting information without authority, which is in competition with the confidentiality of accounting information. For various departments of the enterprise, some accounting information is not confidential, such as accounts receivable balance should be regularly communicated with the sales staff according to the name of the customer, so the sales staff should be aware of the balance of the company's accounts receivable, but in addition to the sales staff of other departments can not obtain the right to know.

3. Solutions to enterprise accounting information management problems in the era of big data

3.1 Improve the feedback mechanism of accounting information

Enterprises should use modern technology to improve the feedback mechanism of accounting information. The establishment of feedback mechanism should conform to the following principles: First, the establishment of feedback mechanism is based on the usefulness of decision making, that is, accounting information can provide data support for enterprise decision making; Second, the application results of accounting information should be reflected in the form of proportion, the higher the proportion indicates that accounting information can give better feedback to enterprises; Third, accounting information should maintain a high degree of authenticity and accuracy, business managers can obtain useful accounting information. The feedback of enterprise accounting information can make each department maintain a high degree of symmetry for economic information, improve the efficiency of enterprise operation as a whole, and ensure the effectiveness of enterprise accounting information. At the same time, modern technology is used to build the feedback system of accounting information, so that the system program can automatically achieve information feedback.

3.2 Improve the efficiency of accounting information transmission

Enterprises should improve the transmission efficiency of accounting information, use blockchain technology and other big data technology to realize the automatic differentiation of accounting information, and give relevant departments and relevant personnel certain rights when dividing the access rights of each accounting subject, so that the system can automatically belong to accounting information according to the classification standard of accounting subjects, without the need for secondary classification. For specific accounting information, such as accounts receivable balance, accounts payable balance, etc., employees of other departments should be regularly communicated to facilitate the staff of other departments to improve work efficiency and improve the efficiency of accounting information transfer.

3.3 Enhance the cloud protection of enterprise accounting information

Enterprises can realize the protection of accounting information through cloud technology. First of all, the cloud system is used to establish an external firewall. When the external system program intrudes into the internal cloud system, the cloud system should realize automatic alarm and inform the background operator. When the network connection program is automatically cut off, the background personnel will manually block it. Secondly, the cloud system is used to set special access rights for employees of the financial department. Employees with access rights can freely view and use accounting information, while other unauthorized employees do not have access rights. When employees without access rights try to log in to the system, the system alarm procedure will be triggered, and the cloud system will give a warning opportunity. The cloud system will inform the background operators to manually block, and give certain penalties to the relevant personnel.

4. Conclusion

In modern enterprise management, the era of big data has become synonymous with the rapid development of technology. Various modern technologies have been applied to enterprise management, and enterprise accounting information is not only passed and utilized as a piece of data, but also provides decision support for enterprise managers. Although enterprises have achieved certain results in the

process of accounting information management, there are still many problems. The confidentiality of accounting information is poor, the enterprise network security needs to be further strengthened, the circulation of accounting information is poor, other departments except the accounting department cannot effectively use accounting information, and accounting information cannot provide more feedback information to the department. Therefore, enterprises should strengthen the cloud protection of accounting information, improve the transmission efficiency of accounting information, and improve the feedback mechanism of accounting information. Strengthen the management and control of accounting information.

References:

- [1] Ye Chune. Analysis on Risk factors and preventive Measures of Enterprise Accounting Informatization [J]. Business Economics,2023(04).
- [2] Tao Jiaqi. Risk factors and Prevention of Enterprise Accounting Informatization [J]. Shanghai Commerce,2023(04).
- [3] Wang Ruiyuan. Research on Problems and Countermeasures in the Construction of Enterprise Accounting Informatization [J]. China Market,2023(17).
- [4] Shi Dan. Risks and preventive Measures of Enterprise accounting informatization in the era of big Data [J]. Tax Payment,2023(17).
- [5] Liu Y. Application of cloud accounting in Enterprise accounting informatization [J]. Chinese Agricultural Accounting,2023(11).
- [6] Zheng Xiaomin. Research on Problems and Countermeasures in Enterprise accounting informatization under the new situation [J]. Investment and Entrepreneurship,2021(23).

About the author:

Fengjie He (1990.9—), female, Han nationality, Ph. D. candidate, Philippine Christian University, major: international accounting, research direction: accounting.