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Abstract. with the deepening of the era of big data, the enterprise management system has been constantly upgraded. At the same time, financial accounting and other related work modes have also entered a new period of development. In order to further conform to the development of The Times, only by effectively defining the objectives of accounting transformation, can the internal needs of enterprises be integrated with The Times and closely combined. Under the background of big data technology, this paper makes an in-depth analysis and discussion on the current development status of financial accounting of enterprises and the work of financial accounting with big data, and makes a targeted strategy construction plan for the transformation of financial accounting, providing a reliable theoretical basis for financial accounting related workers.

Keywords: big data era; Financial accounting; The transformation of strategy.


Whether the financial accounting work is smooth or not is closely related to whether the enterprise can get a good development. In the high-speed development of Internet information technology, the amount of information received and transmitted by financial accounting personnel in the process of work also starts to increase day by day. The cooperation between the financial accounting department and other departments has been enhanced, which is also a new opportunity and challenge for the traditional financial accounting department.

1.1 Significantly Improved the Accuracy of Financial Accounting in the Process of Information Calculation

In the working process of the traditional financial accounting, financial report for verification and record and confirm often rely on artificial to the process of the main, so on the related data of the enterprise information in the process of finishing, hard to avoid can appear due to human error caused by the error records or convey, can appear even do STH without authorization changes caused by the phenomenon of false financial information, virtually, important information for the enterprise the impact the accuracy and authenticity of the data source, if the circumstances are serious will also affect the enterprise the development direction of [1]. The development of information technology and Internet, make artificial intelligence has become an important tool to alleviate human labor, in under the premise of the assessment of the data precision of algorithm integration, and maximum guarantee the accuracy and authenticity of enterprise financial accounting, this is not only the Gospel of financial accounting workers, more for the future of enterprise development strategy and the management scheme has played a decisive role.

1.2 In-depth Mining of Financial Accounting Information Clarifies the Development Direction of Enterprises

In essence, traditional financial management department is the custodian of enterprise funds. It is an important responsibility of financial management personnel to make clear the content of income and expenditure and make calculation according to the financial current situation of the company. However, with the integration of big data and people's work, through the integration and processing of analysis technology, we can effectively explore the huge financial data information, and more intuitively understand the actual situation of the whole enterprise in various links such as production.
and sales [4]. And, therefore, the traditional role of the finance department and the value contrast, big data environment flexible use of financial accounting information can be effectively mining more reference value for the enterprise market information, help enterprise decision and management personnel to further implement the strategy of the future development of system of practical enterprise development strategy. Not only improve the effective integration between the departments, but also improve the utilization rate of financial accounting information. With the help of big data, it can give full play to the existence value of Internet information technology and provide reasonable opinions and Suggestions for the development of enterprise operation rules. The following figure is a flowchart of data information statistics, as shown in figure 1

![Flowchart of Data Information Statistics](image)

Figure 1. flow chart of data information statistics

### 1.3 The Efficient Processing Method Expands the Collection Channels of Financial and Accounting Information

With the help of Internet information technology, real-time information sharing has been formed among various departments of the enterprise, which not only optimizes the storage mode of financial and accounting information, but also helps the financial department to effectively identify true and accurate financial and accounting information. In simple terms, under the background of relying on big data, financial information has become a set production, sales in one of the complex management department, efficient mode of information processing but also greatly expand the financial accounting information sources, deepening the financial information and application integration, also improves the accuracy and efficiency in the enterprise data information analysis [2].

### 2. Strategies and Guidelines for Financial and Accounting Transformation in the Era of Big Data

The popularization of Internet technology makes the transformation of financial accounting more rapid. In the process of financial accounting information technology processing, the Internet technology provides favorable technical support, but at the same time, the financial accounting related personnel should also follow the pace of The Times, timely grasp the professional Internet information technology, and then complete the financial accounting from top to bottom, from the inside out details change.

#### 2.1 Improve the Professional Construction of Talent Team

The professionalism of financial accounting personnel ensures the core financial value of the financial accounting management department. Therefore, in the era of big data development, it is necessary to improve the professional construction of talent team. Firstly, the way of continuing education within enterprises can be chosen to strengthen the change of professional accounting
personnel's working thinking and improve their professional quality [3]. Secondly, it is necessary to help professional accountants take the overall economic development benefits of enterprises as the core content of their work, and actively apply the big data information management technology learned by financial accountants to the financial accounting management work. From the single field of financial accounting gradually transformed into a linkage with the various departments of the comprehensive field to further improve the professional construction of financial accounting talent team.

2.2 Expand Forward-looking Internet Thinking

The improvement and development of big data add more uncertainties to information sharing. As for the financial management of an enterprise, the foresight of the management personnel determines whether the enterprise can achieve high-quality development in a virtuous circle. To promote the financial and accounting management in the process of transformation, first of all, to be under the perspective of big data, related to the administrative department of financial accounting management system, deepen the transformation of thinking for relevant management personnel know construction, and reasonable use of the Internet analysis technology of thinking, in-depth discussion and analysis of enterprise financial position and operation of the law, through the present stage of enterprise development and future financial conditions make accurate predictions, to further improve the effectiveness of the enterprise on the capital management and use. At the same time, the enterprise itself also needs as much as possible to expand its Internet way of thinking, through the investigation and analysis of the macro economic market, mining, and to master relevant information data which could fit for enterprises development, through exploring and analysis of the market economy management data, to the enterprise itself may exist in risk management to strictly control. Only enterprises and financial accounting management departments have forward-looking Internet thinking, can fundamentally develop the value of existing enterprise funds, to ensure the long-term development of enterprises. The following figure is a histogram of the market economy for the period 2013-2018, as shown in figure 2

![Figure 2. Market economy histogram 2013-2018](image)

2.3 Improve the Informatization Construction of Enterprise Financial Management System

The informatization construction technology of enterprise financial management system is a necessary tool to guarantee the effective implementation of financial accounting work under the condition of big data. Therefore, only by improving the informatization construction of enterprise financial management information system, can the authenticity, timeliness and accuracy of financial information sources be guaranteed fundamentally. First of all, to build effective information in the financial management system technology exchange platform, through the timely information sharing and interaction between enterprise and enterprise, form the win-win cooperation between the
departments, on the other hand, the enterprise financial management information system of transparent, effective public supervision at the same time, in time to play in the past, and collect opinions and Suggestions of all departments. Secondly, it is necessary to strengthen the research and development of enterprise financial management system security. In the context of big data, data should not only meet the sharing, but also ensure the security of their own enterprise capital chain. Therefore, it is necessary for enterprises to establish an efficient financial management system suitable for their own development based on the characteristics of big data and the optimization and upgrading of information technology, so as to form the enterprise management competitiveness with scientific development technology as the first core.

2.4 Coordinate the Related Work of Financial Accounting Management

The transformation of financial accounting management system is not accomplished overnight, but has the characteristics of gradual development. Because the traditional financial management system in the process of the capital and spin the source of information and information processing is relatively simple. Big data, so that the traditional focus of financial accounting management has shifted, more attention to data management. The role of the financial and accounting management, on the other hand, there has been a shift, not only need the financial personnel to improve their ability of data analysis and processing, more from the traditional single concentrated intensive labor model, dig deeper into the information data, there exists potential meaning behind, with the help of the large data to improve the working efficiency of the financial and accounting management system, and the ability to work. Only when financial accounting management personnel actively improve their professional ability and coordinate effectively with big data analysis technology, can they promote the coordinated and steady development of financial accounting management transformation.

3. The Conclusion

It is an inevitable trend for enterprises to realize the transformation in the future development to effectively process and analyze the financial accounting management system of enterprises through big data. Enterprises should not only strengthen the cultivation of professional quality of personnel, but also coordinate all departments to effectively develop and improve the Internet thinking mode, so as to achieve the transformation of work thinking while coordinating the overall financial accounting management work. Only by constructing the new financial accounting system comprehensively can we promote the long-term sustainable development of enterprises under the economic integration.

References


