Application of computer big data technology in enterprise accounting subject summary

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Abstract: The challenges of computer big data technology in the field of enterprise financial accounting are mainly reflected in the understanding and information storage space, while the opportunities brought to the field of enterprise financial accounting are focused on the level of financial prediction, providing enterprise financial decision support and providing control basis. In view of the impact of computer big data technology on enterprise accounting, only by actively responding, continuously enhancing the awareness of practical application of big data technology, constructing a systematic, detailed and rigorous big data accounting information system, and effectively seeking advantages and avoiding disadvantages in combination with relevant countermeasures, can big data technology always better serve the summary of enterprise accounting subjects and play its positive role.

1. Introduction

When big data technology is applied in enterprise accounting, it is necessary to analyze the definition and characteristics of big data, which is composed of various data. It is not only an information collection with strong insight and decision-making ability, but also a huge database. These data are the basis for users to make decisions. It mainly has the following characteristics. Firstly, it makes the data collection and data processing faster. At the same time, various types of data make a variety of data sources and data types mixed in big data, as well as different formats of various data. The content in the network will be included in big data. Although most accounting information is confidential, some enterprises will store some accounting data in the hard disk on the Internet, and some report data will also exist in the large database. The density of big data refers to the density of the data itself. [1]Among all big data, there are a lot of data that are not useful to them, so they must be refined in order to obtain valuable data. Huge capacity is the most basic feature of big data, which is mainly reflected in the scope and quantity of data. For accounting, big data is based on various accounting vouchers, early bills and other information. Therefore, employees can collect a large amount of data for reference, and use useful information more accurately on this basis, so as to give full play to the advantages of big data technology. In order to further improve the overall development level of enterprises and realize the optimization and development of enterprise accounting work, staff should actively cater to the development trend of big data era, take data as the core content of enterprise accounting work, analyze the current application status of data thinking and technology in enterprise accounting, and start from the perspectives of data thinking cognition, data processing platform, accounting information channel, accounting personnel allocation, etc, Comprehensively optimize the enterprise accounting work, realize the integration of accounting and data thinking, and realize the goal of deepening the reform of enterprise accounting.

With the continuous development of big data technology, the accounting work of enterprises has fundamentally changed. The traditional accounting work mainly focuses on financial bills, statements and related budget work. However, under the influence of big data technology, the connotation of accounting work is gradually expanding, beginning to penetrate into business, procurement and other departments, and even cover the whole enterprise, It has begun to extract

and process relevant data from a large number of data. To a certain extent, this has expanded the scope of work of accountants, increased the difficulty of collecting and processing data, gradually increased the workload of accountants, and put forward higher requirements for Accountants in enterprises. They need to change their original working philosophy, constantly improve their business ability and keep up with the development of big data technology.[2]

2. Development trend of enterprise accounting in the context of big data

At present, only after the completion of production, operation and sales of enterprises and institutions, accountants can prepare various financial reports (or tables), and the preparation process of financial reports is relatively long. For example, annual financial reports often take three to four months to complete, which will seriously affect the timeliness and effectiveness of accounting information data. [3]It seems too slow to adopt this way of preparing financial reports afterwards, especially for large enterprises, which reflect the increasingly frequent and complex financial information of enterprise operation and management activities. With the rapid development of information and data processing technology, more and more people have realized the urgency and importance of real-time financial reporting. Big data information processing technology turns real-time financial reporting into reality.

For a long time from the past of accounting information to the direction of predicting the future, the main purpose of enterprise accounting reporting system is to reflect the fait accompli of the past, which is very weak or even unable to predict the future. In the future, the results of enterprise accounting prediction can show a more important role than summarizing the past. In the era of big data information, accountants can seek to use big data information to predict and forecast the future of the enterprise's finance and operation, and even take risk avoidance measures, and clearly show the growth point of the enterprise's performance. Big data information can completely change the thinking and role of accountants. In enterprises, ordinary accountants can play a more strategic and "forward-looking" leadership role. Through the continuous collection of enterprise accounting information, storage, transmission and analysis of massive enterprise accounting data, accountants will gradually change the core content of accounting and the focus of their work. In the process of data information acquisition, analysis and mining, accountants will provide reliable prediction information to enterprise leaders and provide correct information conducive to correct decision-making for the interests of shareholders and employees.[4]

Table 1 It technology ranking affecting accounting practitioners

Ranking	Proportion
Financial cloud	73.14%
Electronic invoice	66.33%
Accounting big data technology	62.44%
Electronic archives	50.56%

3. Difficulties faced by enterprise accounting under the background of big data

The challenge faced by enterprise accounting under the background of big data is firstly that the management system of enterprise accounting is incomplete. Enterprises should not only establish and improve the management system in the accounting work, but also play the role of supervision and restraint in the working process, so as to lay a good foundation for the management content of accounting work. It can be seen that the establishment of a sound accounting management system is of great significance to the stable development of enterprises. However, in China's current enterprise accounting work, due to the influence of various factors, the working mode of enterprise accounting can not keep pace with the times. At the same time, scientific management is relatively limited. There are still many problems in the accounting system, which is not suitable for the smooth transformation of enterprises in the increasingly fierce market competition. Under the background of the lack of comprehensive ability of accounting related personnel, the requirements

of enterprise accounting work for employees have gradually increased, which not only requires employees to have good professional ability, but also needs sufficient sense of responsibility and work experience.[5] However, it can be seen from the current enterprise employees and working methods that employees are widely lack of sense of responsibility and professional ability. In addition, in accounting work, employees lack professional awareness and work experience, which can not meet the needs of enterprises in modern development. At the same time, in the process of enterprise operation and development, enterprise accounting often faces a lot of data. On this basis, it is appropriate to analyze and process it. At the same time, the information work of accounting is complex, and enterprise accounting often can not complete its own tasks, resulting in the work efficiency of enterprise accounting can not meet the requirements of enterprises, and big data technology has been widely used in all walks of life, And gradually become the trend and basis of the development of the times. Therefore, enterprise accounting needs to learn big data technology and process and master a large amount of data on this basis. Big data technology can greatly improve the operation efficiency of enterprise accounting departments. However, in the work of some enterprises, due to the lack of full understanding of the importance of science and technology to enterprise transformation, leaders at all levels and staff of financial departments lack the awareness of enterprise information construction, resulting in the insufficient level of accounting work and the difficulty of working ability to meet the development process of enterprises. At the same time, it is unable to improve the core competitiveness of enterprises in market competition, Further lead to the slow development of enterprises.[6]

Figure1What is accounting analysis？
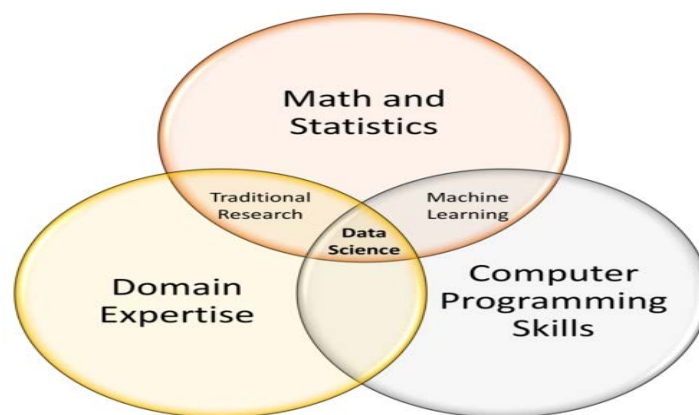
4. Opportunities brought by big data technology to enterprise accounting

4.1 Improve prediction quality

The possibility of accounting providing future operation can not be ignored. Schoenberg, a famous contemporary scholar, mentioned that prediction is the central link of big data technology in his book the age of big data. Looking back on the traditional enterprise accounting prediction model in the past, it aims to explore the possible correlation between data, information and data. Its purpose and results are far from enough in the era of big data. However, once data, information and data have established reliable links with each other, they can be predicted. In the era of big data technology, batch accounting data, and information provide sufficient sources for enterprise accounting management. [7]From this perspective, in order to make effective use of the relatively complete data and information brought by big data, its prediction function must be played in the traditional accounting management. For example, a famous online shopping center can often consult and browse related products and information with the help of user login system, and can play the prediction function of big data, so as to successfully infer the type of commodity information that customers pay most attention to in a given period of time. After obtaining this information, the mall can strongly recommend the target products to customers and provide them with diversified choices. It can be seen that through big data technology, many prediction results

can be provided for the daily sales of enterprises.

4.2 Provide enterprise decision support

Making reasonable decisions will help enterprises win a more favorable competitive situation. In the era of big data technology, the data volume of enterprise accounting is so large that we should be cautious when providing decision-making for enterprises. Once enterprises have more detailed and accurate data sources, it is very important. The more information obtained in enterprise accounting management, the more complete, objective and accurate the decision-making basis will be. [8]Executives will become more comfortable when brewing the best decision-making plan. Today, with the great development of big data technology, the use form of data is obviously different from that in the past. In the face of large quantities of data and information, enterprise accountants and enterprise executives responsible for decision-making need to have a profound strategic vision and have an insight into the future operation and development of the enterprise with an integrated thinking mode, which brings infinite possibilities to the operation of the enterprise tomorrow. Excellent enterprise executives should make full use of the opportunities brought by big data to carefully examine various schemes of enterprise accounting management, so as to contribute more efforts to the introduction of more reasonable and beneficial decisions.

4.3 Provide control basis

The implementation of enterprise accounting is inseparable from strong control. The basis of enterprise control is actually relevant data and information. Without data and information, control will lose its original value. Today, when big data technology is becoming more and more prosperous, large quantities of data obtained by enterprises, such as finance, sales and human resources, provide a broad window for enterprise management and control. The more data, the more likely it is to quickly and accurately lock the crux of errors and shortcomings, and the more able it is to correct errors and deviations from the logic of the data itself, so as to achieve twice the result with half the effort.

5. Optimization strategy of computer big data technology in Enterprise Accounting

5.1 Improve the cognition of big data thinking and technology

To optimize big data thinking and technology in enterprise accounting work, we should first improve the data thinking cognition of enterprise accounting staff, promote them to correctly view the application advantages of big data technology, and strengthen the learning of big data thinking and technology in practical work, so that enterprise accounting staff can effectively realize that big data thinking can improve accounting work efficiency, have real application value and pay more attention to it ideologically; Enterprises should strengthen the training of accountants, impart the advantages and application skills of big data technology to accountants and make them proficient, so as to promote accountants to flexibly apply big data technology to accounting voucher management, accounting information management, enterprise financial management, enterprise budget management and internal control, so as to give full play to the value of big data, highlight the advantages of data thinking and improve the efficiency of enterprise accounting, Reduce error rate. In addition, enterprise staff should be aware of the shortcomings of the previous data processing concept, update the accounting concept in time, apply the big data thinking to the screening of accounting management data, extract truly valuable data, and lay the foundation for later data analysis and technical application.

5.2 Building a big data platform

Optimizing big data thinking and technology in enterprise accounting requires enterprises to build accounting big data platform and introduce data asset working method, so as to innovate enterprise accounting working methods and realize the integration of big data thinking and technology in accounting work. It is suggested that the staff should build a data collection, exploration, analysis and processing system with internal and external linkage, obtain data in a

targeted manner in combination with the business scope of the enterprise, clarify the needs of the customer group, use big data technology to deeply understand the basic information of the user group, and predict the behavior and future needs of customers; It can also be presented in the form of visualization, so as to grasp the market development trend and provide a strong basis for the operation and management of enterprises.

5.3 Broaden information channels

Optimize big data thinking and technology in enterprise accounting work, and enterprise staff actively expand information source channels, enrich data sources and obtain more comprehensive data, so as to meet the needs of enterprise accounting management. With the gradual development of data, the original types of enterprise accounting information can not fully meet the actual needs of accounting work, and it is difficult to complete the analysis of financial reports and the prediction of enterprise development. This requires staff to open up data sources, use cloud computing technology, expand data acquisition and storage capacity, obtain more massive information, and enrich valuable information types after screening, At the same time, ensure the authenticity and reliability of financial information.

6. Conclusion

Emergence of Internet technology, it is quietly changing people's thinking and socio-economic behavior, but also gave birth to more emerging technologies. It is also constantly developing and promoting the rapid development of human society and expanding the application scope of information and data. The era of big data information has arrived, and it will become the next hot field of innovation and creation for all mankind, including all walks of life. When people believe that new knowledge can be found and new value can be created through the processing, exchange, integration and analysis of big data information, enterprise accounting applying big data technology will play an important role in economic development and regulation. Therefore, we expect scholars in relevant fields to explore how to use big data technology to provide valuable theories, technologies and methods for enterprise accounting, and make contributions to the development of accounting.

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