

Research on the Construction of Cloud Accounting Framework Based on the Integration of Enterprise Financial Accounting and Management under the Background of "Internet +"

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Abstract. Under the background of "Internet +", by taking advantage of the framework of cloud accounting, we will actively promote the deep integration of enterprise financial accounting and management accounting, to provide scientific and reasonable decision-making suggestions for the development of enterprise operation, and to improve the efficiency of enterprise operation. Based on the background of "Internet +", this paper puts forward some suggestions on the construction of cloud accounting framework, aiming at the problems existing in the integration of enterprise financial accounting and management.

Keywords: "Internet +", Corporate financial accounting, Management Convergence, Cloud accounting; Framework building

Nowadays, with the rapid development of society, the competition among enterprises is becoming more and more fierce. With the continuous development of Internet technology, in order to have more advantages in competition, enterprises need to pay attention to the integration of financial accounting and management accounting, which is closely in line with the characteristics of the "Internet +" era, adopt a scientific and reasonable way to improve, better use of accounting resources to promote enterprise development, improve economic efficiency.

1 "INTERNET +" BACKGROUND ENTERPRISE FINANCIAL ACCOUNTING AND MANAGEMENT INTEGRATION OF THE BACKGROUND OF THE CONSTRUCTION OF THE CLOUD ACCOUNTING FRAMEWORK

1.1 Problems existing in the fusion of financial accounting and Enterprise Management Accounting

At present, there are still some problems in the fusion of financial accounting and management accounting in many enterprises, which restrict the development of enterprises. Some accountants ideological deviation, part of the low quality and professional ability is not enough, these have a direct impact on the effect of integration. This is also related to the defects in the overall model of the financial system. Many enterprises' financial systems are based on financial accounting and management accounting. Under the circumstances of the continuous development of today's market, management accounting is subject to some restrictions, couldn't get the job done. In the actual integration, many enterprises in order to ensure the smooth development of the work, directly follow the old work model, or other business management model to their own enterprises, not enough attention to the new system.

1.2 Feasibility of merging financial accounting with management accounting

In the internet technology popularization process, has also involved the enterprise's daily management. The management of enterprises can reasonably use Internet technology, the industry's relevant information interpretation, as a basis for investment decisions, which can greatly reduce the risk of investment. In addition, the management can adjust the development direction of the enterprise by organizing and analyzing the industry development information, and finally making the forecast. In the "Internet +" era, financial accounting and management accounting integration channels can be

more unimpeded, better results. In the "Internet +" era, financial accounting and management accounting can be complementary advantages, play a greater role. Management accounting is not limited by accounting standards, its working mode can be varied, mainly to predict the future economic situation of enterprises. A good combination of the advantages and disadvantages of the two can make a greater contribution to the development of the enterprise.

1.3 The fusion basis of financial accounting and management accounting under the background of "Internet plus"

The functions of financial accounting and management accounting are different. Financial accounting is a kind of feedback to the actual business information, which can provide the managers and operators with the needed financial information and data. Accounting management contains a broader range of content. Most of the work related to funds within an enterprise is related to management accounting. Management accounting can be understood as a management process that provides information, this part of the information will also be feedback to the enterprise's managers, for the enterprise's internal management to provide help. Although the methods, principles, standards and so on are different between the two, there are still many links between financial accounting and management accounting, in the actual work, financial accounting and management accounting have a lot of overlapping work content, which lays a good foundation for the integration of the two.

2 THE CONSTRUCTION OF CLOUD ACCOUNTING FRAMEWORK UNDER THE BACKGROUND OF "INTERNET +"

Based on the analysis of the new requirements for financial integration information in the "Internet +" era, this paper combines the characteristics of the "Internet +" ERA with financial integration accounting management, and takes massive data as the carrier, and take the powerful information system as the support, constructs the industry finance fusion management accounting new frame from the foundation and the level two aspects.

2.1 Building the foundation of cloud accounting framework for the integration of corporate financial accounting and management

In the information age, enterprises have a large amount of business data, but most of the information value has not been effectively played. Therefore, the construction of a new financial integration management accounting framework for the value of enterprise information mining is of great significance. A huge amount of data assets is the prerequisite for the construction of a new framework for financial integration management accounting. Only when an enterprise has a large amount of data can it be possible to build a model through detailed management of information, then improves the more accurate information support for the enterprise development. The development of enterprises can not be separated from the support of various software systems, good software systems can not only meet the needs of complex data processing, but also promote the integration of business systems and financial systems. For example, a communication enterprise can collect information such as business cost, sales cost, consumption composition and customer characteristics through its management system, and link these information with financial information, to provide strong support for complex information processing; online games development enterprises can use its billing system, real-time revenue, expenditure and billing information and financial information, such as the link, promoting in-depth integration of business information and financial information.

2.2 The hierarchy of the cloud accounting framework for the integration of corporate financial accounting and management

On the premise of defining the management accounting basis of financial integration, the paper further analyzes the levels involved. From the perspective of the three-tier platform framework for financial integration management accounting, the platform layer mainly collects data through various systems; the data layer mainly stores and processes the collected data, the application layer includes three parts: Marketing Plan, investment plan and capital increase plan. The application layer includes three parts: Marketing Plan, investment plan and capital increase plan.

This layer mainly through ERP, materials, management, billing and brand production management systems for data collection, the types of data collection both financial data and non-financial data, there's structured data and Unstructured data. ERP system is a company-wide application, highly integrated system, covering the customer, project, inventory and procurement, supply, production management. Among them, the data collected from the brand system is mainly non-structured non-financial data; the information collected from the billing system is mainly structured financial data; The types of information collected from other systems are relatively complex and contain all types of information. As the foundation of the whole framework, the more precise the information collected by the platform layer through each system, the more obvious the positive impact on the other two levels, and the less the difficulty of post-processing and storage. Therefore, the platform layer should constantly improve the data collection system, as far as possible to list as a unit of measurement, and through data docking to further improve the quality and speed of information collection.

The data layer is to process and store the information collected by the platform layer, such as profit data, sales data, cost data, feedback data and customer data, etc. Data storage is the process of storing the above-mentioned data on the hardware equipment through a certain software system, so this step needs both the cooperation of the software system and the construction of hardware facilities Data processing requires professional personnel to process, so the quality of this step of work is directly related to the level of staff skills. At the same time, we use the technology of big data and cloud computing to process the data, then establish the financial sharing center, and store the processed data in the financial integration database to facilitate the access of information users. The industry-finance integration database is composed of many kinds of information systems, including marketing information system, Revenue Information System, expenditure information system, profit information system and financial information system. The system stores the processed information in different information systems according to the category of information, which shows that the richer the classification of the financial integration database, the higher the accuracy of the decision-making of the managers.

As one of the most important components of the application layer, the marketing plan is formulated on the basis of comprehensive analysis of industry characteristics, regional distribution, subsidy policy and group characteristics, etc. , related to the survival and development of enterprises and profitability. Through the financial integration system of comprehensive budget, working capital, financing investment and performance evaluation, the enterprise analyzes and refines the data comprehensively, and formulates the precise marketing plan according to the characteristics of different consumer groups. At the same time, the enterprise through to each business layer demand analysis, unifies the industry finance fusion system to formulate the scientific investment plan. In addition, the determination of capital increase plan also needs the support of fine data and financial integration system, and it is divided into channels, customers and products according to the characteristics of enterprises. Generally speaking, the application layer is the result of the management accounting application. By integrating business and finance, the enterprise constructs the accounting system based on different business characteristics, promote the development of marketing programs, investment programs and capital increase programs more scientific and effective.

3 "INTERNET +" BACKGROUND OF ENTERPRISE FINANCIAL ACCOUNTING AND MANAGEMENT INTEGRATION OF CLOUD ACCOUNTING FRAMEWORK CONSTRUCTION STRATEGY

In the environment of Internet + , information resources can be highly shared. Therefore, in order to achieve the effective integration of management accounting and financial accounting, it is necessary to realize the sharing of data resources. Only by effectively integrating the accounting systems of management accounting and financial accounting, and accurately classifying the corresponding information, can we ensure that the stored information is true and effective and play a correct accounting role, at the same time, it is also convenient for managers to operate and search, so as to ensure the accuracy of accounting records. In the long-term use of the process of information will inevitably increase, which leads to the inconvenience of inspection. The form of data fusion can provide users with keyword search function and accurate filtering function, and the intelligent system will be based on frequently used keywords to actively push the relevant monetary information and non-monetary information.

Using Internet technology to realize data fusion can not only help users get information more quickly and efficiently, but also guarantee the quality and accuracy of the information. Especially as an accounting profession, once the phenomenon of false information appears, it will cause a major obstacle to the smooth development of the work. At the same time, the data fusion needs to be equipped with the corresponding information security system to check the users strictly and pass the necessary verification, to keep criminals from stealing our resources. The utility of data fusion can be maximized only if the daily work of users is convenient and the strict monitoring is watertight.

The essence of the process integration of management accounting and financial accounting is to achieve smooth communication. Because the two often occur between the activities, and business performance, development strategy is closely linked, through the integration process can maximize the two to build a communication platform. Because in the context of the Internet, if you work in a traditionally separate sector, whether it's an industry or an industry, enterprises will not be able to achieve teamwork and enhance the core competitiveness. Through the form of process integration, it can realize the sharing of resources and bring advantages to share and help each other. All staff members can always take the company's profit as the ultimate core goal and struggle goal, it breaks a long tradition of departments fighting one another. The process fusion can not only realize the barrier-free information transmission, but also realize the integrated operation, there will be no management accounting and financial accounting in the principles and objectives of the same situation there will be operating conflicts.

As the traditional reports are generally divided into internal and external reports, but with the continuous development of the Internet, the clear line between internal and external has been gradually fading, and is no longer the main classification standards. In today's era of advocating personalization, statements can also be customized according to the actual needs and wishes of the company, so that the functional statements become more obvious. Through report fusion, relevant information can be displayed centrally, which is very necessary to help managers provide basis and make decisions, and can effectively reduce redundant information and improve work efficiency, to make the company more adaptable to a rapidly changing market. Financial statement fusion is an effective way to realize the relevance of information and save manpower. It also improves the symmetry of accounting information and creates new possibilities for the management and profit of enterprises.

4 CONCLUSION

Under the background of "Internet +", the combination of financial accounting and management accounting can improve the degree of information disclosed by enterprises, and display the advantages and good profitability of enterprises in the course of business operations, this will help the enterprise to attract more external investors. And the use of some

information-based means can also greatly improve the degree of integration of financial accounting and management accounting, and reduce the operating costs of enterprises, and it is foreseeable that with the continuous development of the market, it is an inevitable trend for financial accounting and management accounting to develop together.

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