



Study on the Optimization Effect of Accounting Informationization of a Company Based on the Perspective of Financial Sharing

Na Wu and Chunli Wang(✉)

Chongqing Vocational College of Architecture and Technology, Chongqing, China
335512646@d1vtc.edu.com

Abstract. Financial Shared perspective, this paper used theoretical analysis, the content including economies of scale theory, Shared economic theory, and the theory of business process reengineering, and with a company as an example, for the company's basic situation, the current situation of the development of accounting informationization, accounting informatization management problems on comb, understand the nature of a problem. By studying the optimization measures such as business process reconstruction, standardizing the rights and responsibilities of personnel positions, changing the cost accounting method, and strengthening the training of reserve talents, and meanwhile analyzing the corresponding effects after the application of the optimization measures, the purpose is to improve the accounting information management system and promote the orderly development of the company's economy.

Keywords: Financial Sharing · Accounting Information · Financial Development

1 Introduction

At present, the society has entered the era of big data, and the concept of “sharing economy” has been well promoted and applied. For the economic development of enterprises, the timeliness and systematicness of their decision-making content play a decisive role, and on this basis, the importance of financial shared services is also becoming increasingly prominent. Based on the financial sharing service content, the information management system of management accounting is constantly optimized, so as to improve the scientific nature of enterprise decision-making and promote the healthy development of enterprise economy.

2 Common Theories of Financial Sharing Perspective

2.1 Theory of Economies of Scale

Economies of scale refers to the phenomenon that, within a certain range, the expansion of production scale will lead to the decline of long-term average production cost and then

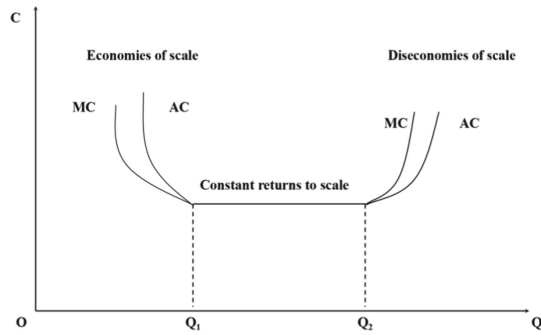


Fig. 1. Economies of scale versus diseconomies of scale

increase sales profit. The correlation between economies of scale and diseconomies of scale is shown in Fig. 1. There are also economies of scale in the establishment of shared services: increase the input of various resources in the early stage, as the accumulation of original resources, and the enterprise can continue to gain profits when it starts to use them in the later stage; Financial Shared from the perspective of head office, and the overall mission issued to each branch or subsidiary, will be scattered some unit business, integrating, and then summary submitted to a single organization or department business processing (financial sharing center), the original set in to the branches of the financial department and repeat function of post. To simplify and compress, form a single content, clear and standardized work, to achieve scale economy.

2.2 Sharing Economy Theory

The sharing economy has five elements: idle resources, right to use, connection, information, and liquidity. The sharing economy refers to an economic development model in which individuals or enterprises share idle resources with people in need and obtain benefits through network technologies or platforms. The key to the sharing economy is to realize the optimal allocation scheme of the sharing economy through scientific information technology and system, so as to realize zero marginal cost and maximize the increase of enterprise value. The specific mode is shown in Fig. 2. In the new economy “sharing economy” development mode, enterprises continuously optimize their own resource allocation, improve their own value, and obtain the benefits of resource replacement. In addition, this application mode can also provide more reliable sharing services, supervision services, decision-making services, etc., so as to accelerate the economic development of enterprises.

2.3 Business Process Reengineering Theory

Business process reengineering (BPR) refers to the thorough reconstruction of business processes. The process reengineering should be combined with the scientific information technology, which can not only simplify and optimize the operation process, but also help to strengthen the cooperation ability within the enterprise, and put forward the feasibility

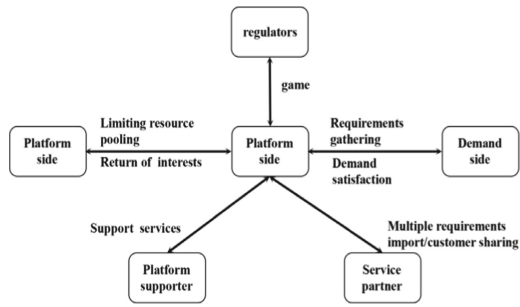


Fig. 2. Schematic diagram of sharing economy model

scheme of process reengineering by using the scientific information technology. In the financial sharing center, the work of some departments itself does not have a value-added role, but through the financial center’s statistical processing, improvement and innovation, simplification of merger, new ideas, reconstruction of new processes, and always obtain efficient use of resources. On the one hand, creates a learning curve by enabling the financial sharing center to acquire a higher level of proficiency, and on the other hand, enables the business units to use the resources planned for these savings to do higher-value work.

3 Analysis of Accounting Information Management of a Company

3.1 Basic Information

The company was founded in 2006, the main business is software development, has a lot of intellectual property and patent knowledge. In the early stage of construction, the number of companies participating in the market competition is relatively small. Moreover, the company has rich knowledge and advanced technology in the early stage, so it has a great competitive advantage in the development. In 2015, the company occupied more than 23.5% of the local market. In the context of the rapid development of Internet technology and big data technology, the strength of companies participating in market competition is also improving. By 2020, the market share of the company has been reduced to 8.3%. In order to ensure the viability of the company, accounting information transformation needs to be done well, so as to ensure the stability of the capital chain of the enterprise and meet the requirements of stable operation of the enterprise economy.

3.2 Development Status of Accounting Informatization

The company was founded in 2006, in the early stage of development although set up the financial management department, but the initial bookkeeping is still manual bookkeeping, and the volume of business is relatively small, the bookkeeping model can meet the needs of basic information management. With the continuous expansion of the subsequent enterprise development scale, the financial accounting method has also developed from the initial manual accounting to electronic accounting, and the

corresponding financial management system is also in continuous improvement and optimization, and the content of processing has also been expanded to voucher filling, report preparation and so on. Since 2012, the company began to conduct information processing and discussion on fixed assets, cloud management and other contents. In this process, it also needs to conduct fixed depreciation treatment every month to improve the reliability of inventory management. In 2018, enterprises tried to promote financial sharing services, based on which to complete the construction of accounting information system and improve the use value of system management results.

3.3 Analysis of Accounting Information Management Problems

3.3.1 Low Cohesion of the System

From the current development situation, there is an obvious problem of low cohesion of the system, which is mainly caused by the following reasons: First, in making sales mode, use the project more such sales, only to a certain direction for the development of software sales, its content is relatively low levels of detail, but also to its value needs to wait for after the software development work, to determine the specific value of the early stage of the financial sector can only to calculate, and the actual data and the connection between the bridging is relatively weak. Second, customers' software requirements are mainly customized content, and different customers' software requirements also have some differences, it is easy to have a high fault tolerance rate, so as to reduce the error rate of financial accounting. Third, the financial system of the company will not be directly connected with the business system, so the weak connection between them also leads to the failure to timely detect the wrong data in the business system, thus interfering with the system construction effect.

3.3.2 Poor Separation of Posts

After the completion of the accounting information system of the company, due to the variety of positions involved in software operation, different systems are prone to overlapping management responsibilities during the management period, which also requires objective separation of post functions to meet the corresponding management needs. For example, in the process of accounting information management, the corresponding loss rate and resource demand are different for the development of different types of software, which also requires matching the corresponding approval procedures to provide the corresponding level of research and development funding support. However, in the actual management process of the company, due to the division of hierarchical responsibilities is not clear, there is no adjustment in the link of data entry and data modification, which also affects the use value of the collated information and improves the distortion of data.

3.3.3 The Content of the Management Scheme is not Accurate

In the process of company management, there is also the situation that the content of management plan is not clear, which is embodied in the following aspects: First, on the cost management, the company still adopts the traditional standard cost management methods, namely, standard cost management pattern to an activity, the model in use,

only the framework for calculating the cost, but the degree of refinement is relatively low, the function of the software development complexity under the background of rising, its applicability is reduced by 30%–50%, And then affect the scientific nature of management decisions. Second, the flexibility of the proposed management plan is low. The management plan implemented by the company is not adjusted according to the actual application in the process of use, and the adjustment cycle is mostly concentrated in 3–6 months for centralized adjustment, which also affects the consistency of the program content and omits some important data.

3.3.4 Insufficient Talent Reserve

In addition to the application problems mentioned above, there is also a shortage of talent reserve in practical application. From the point of practical application, this problem is embodied in the following aspects: first, now in the process of management accounting in the financial sector, mainly the company was founded early recruitment of personnel, although higher qualifications, but under the background of the environment, also exposed personnel ability and the request does not match the problem, which affect the accounting information system construction. Second, in the daily work of department's training frequency is relatively low, in many cases, each quarter will only be one collective training, training content are formal, does not have specific aim, it also makes the financial sector in learning accounting informationization progress is slow, data utilization efficiency also dropped to 80%–90%, affect the system's application value [8].

4 Accounting Informatization Optimization Measures and Optimization Effect Analysis

4.1 Optimization Measures Analysis

4.1.1 Business Process Reconstruction

The business process reconstruction can improve the tightness of system connection and enhance the application value of data information. In practice, firstly, the existing sales model should be optimized. When selling development software in a certain direction, it is necessary to improve the refinement of 30%–50% on the existing basis, make full use of previous development experience and use analogy method to complete value calculation, so as to improve the relevance and cohesion between it and actual data. Second, based on the customization characteristics of customers' software requirements, corresponding recording and numbering work should be done well. This process can be completed with the help of information technology, so as to control the information matching degree above 99.5% and improve the accuracy of financial accounting results. Third, the financial system of the company needs to be directly connected with the business system, so as to improve the interaction between information and the construction effect of the information system.

4.1.2 Standardize the Rights and Responsibilities of Personnel Positions

By standardizing the rights and responsibilities of personnel positions, the orderliness of the work process can be improved and the problem of overstepping the authority of management can be avoided. As mentioned above, the company has established a reliable accounting information system based on the actual situation. In view of the problem of overlapping management responsibilities, objective separation of post functions is also needed to meet the corresponding management needs. For example, in the process of accounting information management, it is necessary to establish the corresponding responsibility management system in time. In the management system, the specific responsibilities of different posts will be clarified so that they can complete the corresponding work content in an orderly manner according to the requirements. In addition, the company also needs to make timely adjustments in data entry and data modification, so as to improve the use value of the collated information and the fidelity of the data [2].

4.1.3 Change the Cost Accounting Method

By changing the cost accounting method, the reliability of data calculation results can be improved to meet the requirements of accounting information management. In practice, first, the company on the cost management, the balanced scorecard can be used, such as pricing listing method to replace the traditional standard cost management methods, improve the cost calculation process, levels of detail and complexity in the software development functions under the background of rising, also can use many kinds of calculation methods to complete the cost calculation. So as to improve the scientific nature of management decision [6]. Second, improve the flexibility of the proposed management plan. In the process of using the management plan carried out by the company, the adjustment period of the proposed strategy should also be improved, reducing the time to one month, so as to improve the consistency of the plan content and improve the use value of the information data used.

4.1.4 Strengthen the Training of Reserve Talents

Through strengthening the training of reserve talents, we can improve the comprehensive strength of talents and meet the service requirements of accounting information management system. In practical application, firstly, the company needs to supplement new accounting personnel in time, and in personnel screening, it needs to appropriately raise the threshold of personnel screening and select operators with strong comprehensive strength to participate in activities, so as to improve the application value of data information itself [5]. Second, in daily work also needs to improve training appropriate frequency, can arrange 2–3 times per week in the early training, then training cycle control in 1 to 2 times per week, training content to improve the pertinence, makes the finance department can get steady progress in learning accounting informationization, to control the data efficiency more than 95%, increase the application value of the system.

4.2 Combing the Optimization Effect of Accounting Informatization

4.2.1 Optimization Effect of Business System Data

Case, the company from a financial sharing of the system is optimized, got the following results: first, from the point of work efficiency, optimize the authenticity and accuracy of data efficiently and decrease by 30%–50% of the check work, and on the basis of the original, increased by 30%–45% of the work efficiency, in order to satisfy the demands of practical application. Second, from the aspects of the work cost were analyzed, and the financial department and reduce the workload, can effectively reduce the manpower cost, operation cost, and on the cost of sales, attaches great importance to the level of ascension for the core of business management, also improve the use value of the data analysis results, to satisfy the reasonable analysis of input and output of sales profit, It reduces unreasonable cost expenditure by 25%–30% [7].

4.2.2 Optimization Effect of Post Personnel Structure

Case, the company from a financial sharing of post personnel optimized structure, obtained the following results: first, from the point of efficiency, responsibility clarity of ascension, make the working process of the targeted improved, this also on the basis of the original, increased by 20%–35% of the work efficiency, to meet the development requirements of the company. Secondly, from the perspective of management cost, the determination of work responsibilities of the financial department can avoid the situation of management overreach during work, thus reducing the incidence of management accidents and unreasonable cost expenditure of 15%–30% [4].

4.2.3 Accurate Optimization Effect of Cost Accounting

Under the circumstance of financial sharing, the company accurately optimizes the cost accounting, and obtains the following application effects: First, from the point of calculation accuracy, cost calculation method adopted by the rationality of ascension, and improve the work efficiency and accuracy of the cost accounting process, and on the cost accounting content, also effectively promote the degree of refinement, so also on the basis of original increased by 10%–15% of the computing accuracy, the accuracy of the calculation results more than 95%. In order to meet the actual application requirements. Secondly, from the perspective of the accounting speed, the improvement in the clarity of job responsibilities and the refinement of calculation items improves the objective of the work process, which also increases the accounting speed by 20%–35% on the original basis, laying a foundation for the smooth progress of subsequent activities [1].

4.2.4 Optimized Effect of Financial Sharing Management

The company has optimized the financial sharing management and obtained the following application effects: First, from the point of data application value, the calculation method adopted by the rationality and sharing system improved, this also improves the work efficiency and precision, and in sharing management content, also effectively promote the degree of refinement, so also on the basis of original increased by 10%–15% of

the computing accuracy, and meets the requirements of information management. Second, from the perspective of data application effect, the improvement of the refinement of data processing process improves the target of the working process, which also speeds up the speed of data sharing in terms of sharing and sorting, and lays a good application foundation for the continuous improvement of the system [3].

5 Conclusion

To sum up, the business process reconstruction can improve the tightness of system connection, standardize the rights and responsibilities of personnel positions, improve the order of work process, change the cost accounting method, improve the reliability of data calculation results, strengthen the training of reserve talents, and improve the comprehensive strength of talents themselves. From the perspective of financial sharing, taking reliable measures to improve the application value of accounting information system is of positive significance for improving the rationality of decision-making and promoting the healthy development of enterprise economy.

References

1. Cheng L (2020) The financial accounting optimization measures of construction enterprises. *Public Invest Guide* 17:167–168
2. Fang Y (2021) Research on problems and optimization of accounting informatization in commercial banks in the internet era. *Modern Mark (next issue)* 04:158–159
3. Hu Y (2019) Research on the optimization effect of accounting informatization of Nanchang JKJT company from the perspective of financial sharing. Jiangxi Normal University
4. Li Y, Jiang Y (2020) Research on the construction of accounting informationization under the condition of financial sharing – taking Changhong Group as an example. *J Finance Account* 2020(19):146–149+154
5. Lv S, Fire Y (2021) Research on the optimization of enterprise financial accounting work process under the background of informatization. *China Business Theory* 08:149–151
6. Wu H (2021) Research on problems and strategies of internal control of enterprise accounting informatization. *Fortune Today* 08:105–106
7. Jun Z (2021) Risk and prevention of accounting informatization in construction enterprises in the era of big data. *Account Learn* 07:79–80
8. Jin Z (2021) The impact of accounting informationization on business management and countermeasures. *Modern Bus* 13:190–192

Open Access This chapter is licensed under the terms of the Creative Commons Attribution-NonCommercial 4.0 International License (<http://creativecommons.org/licenses/by-nc/4.0/>), which permits any noncommercial use, sharing, adaptation, distribution and reproduction in any medium or format, as long as you give appropriate credit to the original author(s) and the source, provide a link to the Creative Commons license and indicate if changes were made.

The images or other third party material in this chapter are included in the chapter's Creative Commons license, unless indicated otherwise in a credit line to the material. If material is not included in the chapter's Creative Commons license and your intended use is not permitted by statutory regulation or exceeds the permitted use, you will need to obtain permission directly from the copyright holder.

