The Problems and Countermeasures of Small & Medium-sized Enterprises' Accounting Information using the Cloud Computing Model

Dong-Dong Weng^{1,a}, Yao-Xiang Bi^{2,b}, Xiao-Fang Wang^{3,c}

¹Quanzhou Normal University, Fujian, Quanzhou, China

²Quanzhou Normal University, Fujian, Quanzhou, China

³Liming Vocational University, Fujian, Quanzhou, China

^aweng28911985@163.com, ^b2602108793@gg.com, ^cwxf@lmu.cn

Keywords: Cloud computing model, SMEs, Accounting information.

Abstract. Cloud computing, as a new software model, has properties of powerful computing, flexible service mechanism, and costing little, etc, which has positive effects on data management for SMEs accounting information in many ways. However, SMEs will inevitably encounter obstacles in its accounting information process due to the current low-level development status. This paper outlines the background and the necessity for cloud computing model; explains the problems of the cloud computing model for SMEs accounting information; puts forward corresponding proposals and responses to relative questions.

Introduction

SME is an important part in the socialist market economy, it has the irreplaceable role in China's national economy. China has a large number of SMEs, most of which has a non-public ownership system of private enterprises. These private companies in competition with state-owned or multinational enterprises, due to serious offers homogeneous the similar product as a disadvantage. While be compared with the monopoly, SMEs in core technology, intellectual property and patents are obviously without advantages, thus they rarely have their own voice in the market. However, these SMEs, solve the 80% employment for the country, and contributing 60% of GDP as well. The arrival of the era of big data will bring both opportunities and challenges to our small and medium enterprises. Compared with large state-owned enterprises, SMEs are much closer to the consumers and the customer market, which has a strong vitality. Accounting information is the basis for decision-making, and accounting information has been an important driving force for proper decision-making and the development of SMEs. Facing a new era, which contains more and more voluminous data information, decision-making has become increasingly difficult. Even the background is already like this, to deepen the development of SMEs accounting information technology is of great significance. The data contains a large number of valuable models and information. SMEs should dig out the potential commercial value of complex and diverse data, thereby to seize the opportunities, which requires not only accurate and keen judgment but strong technical support as well. The cloud computing as an emerging computing model and the current service model not only provides powerful data storage capabilities, but also ensures that the most rapid data computing power. It supports large data and accounting information systems applied to small and medium enterprises and it's bound to boost small and medium in big Data era of corporate accounting information technology, so that SMEs can strengthen the accounting information management in numerous big data and find the potential commercial value to gain competitive advantage. Although cloud computing in the SME accounting information in the application have some problems and deficiency, but it is believed that through continued efforts, in practical application, to small and medium enterprises accounting information technology development, the cloud computing model will be highly pro-gaze.

The Problems And Issues

As a new model and the current service model, cloud computing, to some extent for China's

SMEs in terms of lower level of information technology, has obvious advantages and a positive impact on the development of accounting information, However, there will still be some problems.

The traditional concept of SMEs accounting information

Cloud computing, as a new service model, many SMEs understood poorly of it, or were also hesitant to carry on. If the concept of SMEs towards it is too banal, and is not able to boldly accept the new mode of changing attitudes; even cloud service providers would like to be SMEs accounting information construction output is difficult. Nowadays, China's most SMEs are still at Accounting stage, still use traditional information technology software; cloud computing application model, on the one hand, some employees of SMEs not only are strange with that, but they are not willing to abandon their own already skilled software applications from scratch. The moment of our market economy "credit crisis" widespread, and SMEs do not want to pay their own data to others to store, manage; which is contrary to the cloud computing model at SMEs directly through the Internet anytime, anywhere concept of accounting data storage and processing of information.

The domestic cloud computing platform for SMEs accounting information is not mature enough

Development of cloud computing technology is not yet fully mature; and domestic government policies on the cloud computing is not clear, also it does not correlate with clear criteria related to cloud computing. While cloud computing platform construction requires not only strong financial support, but also good technical level of development as well as long development cycles. Independent research and development of SMEs in China's current accounting information cloud computing platform in this regard is still in the initial stage of exploration; the country will also have yet to have their own independent enterprise cloud computing platform, so the environment of domestic SMEs accounting information cloud computing platform is not mature enough and constraints SMEs accounting application of information technology in the cloud computing model.

There exist accounting information security risks under the cloud computing model

Security issues are also critical and eternal; data never be absolutely safe. Relatively speaking, compared to the accounting information storage hardware resources under the traditional model, cloud computing can improve their safety, but the cloud computing model under accounting information still has security risks. Cloud-based accounting information technology makes a variety of small and micro enterprises accounting data pass over the network. In this case, the vehicles of data consequently changes, and the way accounting data confirm that information will produce a variety, at the same time, the Internet-based information will often encounter some problems, and this is inevitably due to the open nature of the Internet. We cannot prevent malicious behavior of the network hackers and competitors. Also it's hard to imagine when the company's most important data of accounting information be theft by malicious acts, tampering, or disclosing to others due to accidental causes, what kind of risk sad situation the SMEs will face. Thus, SMEs in the choice will be considered. We can say that the security of cloud computing model determines its popularity in the SME accounting information technology.

Accounting information software and services under the cloud computing model is not perfect

Cloud computing, being an emerging computing and service model, as many cloud services providers want to enter new markets with low cost, making the cloud computing model not comprehensive to enter the bottom of the market. Thus, the current cloud-based information service domestic operators provide for SMEs accounting cloud still remains primarily basic and single-level in the financial function; small and medium enterprises accounting information processing can be achieved through the network anytime, anywhere. With compared to the traditional mode of accounting information it also has many aspects to improve. But based on the urgent need for SMEs to financial accounting as the core part can be mutually integrated financial accounting and business management software cloud computing model complete service still cannot get provided. These all

need to be addressed and improved.

Advice

Deepen our understanding of enterprise development

SMEs have their own characteristics; we cannot disregard the status of its own development and determine its concept is traditional one. However, in accounting information technology, cloud computing model is the ideal model. The majority of employees and managers of small and micro enterprises should change their ideas, trying to seize the opportunity to improve the competitiveness of their enterprises in the accounting information to promote and achieve stable and healthy development of enterprises, which not only requires internal knowledge vigorously SMEs training to improve staff awareness of SME managers but also need to actively learn, understand the market prospects and seize business opportunities.

Improve the relevant legal system, strengthen the supervision of cloud computing

Most effective Dynamic development of the industries is support from national government. The reason for slow development of domestic SMEs accounting information cloud computing platform is some IT vendors in the capital or other aspects of the lack of technology etc. If the Government can formulate appropriate strategies and programs, and actively integrate resources, led the project to develop cloud computing. While also providing the appropriate resources for SMEs accounting information cloud computing development platform, encourage domestic vigorously in order to active in the construction and set up cloud computing platform standards or policies. Thus independent building such domestic cloud computing platform will achieve good results. Cloud computing model in our application of information technology accounting for SMEs will inevitably be in full swing.

Enhance the security of cloud computing applications

Accounting information security under the cloud computing model is not just a problem for SMEs, but should be technical problems of cloud service providers. So to ensure the security of the accounting data information requires cooperation between the two. On the one hand, SMEs should be established within the enterprise itself perfect, strict operational management system, and strengthening internal access control, to clarify their respective responsibilities. On the other hand, cloud service providers to ensure the security of the network required for the internal and external network interfaces to build a firewall, in addition, by the key management technology, enterprise data stored in the cloud is encrypted by the enterprise in charge of the key, to prevent cloud service providers and other unrelated people see the data. Secondly, we can also use a virtual machine from hackers and malware intrusion detection and prevention services, and virtualized security gateways.

Improve cloud computing capabilities and services

SME accounting information system should be able to develop with the actual needs of SMEs and expanding cloud computing model and improve. One of the basic points is the improvement of SMEs which needs a cloud service provider to ensure. Cloud service providers should stand on a higher level of service to SMEs accounting information, and the moment can only break the existing basic services online for SMEs limitations, continued service to the development of deeper and broader level. The progressive realization of the cloud calculated based economic analysis and decision services, formed under the cloud computing model to the real core of the financial accounting and the ability to achieve financial accounting and business management which are integrated with each accounting information systems. In addition, cloud service providers should strive to develop its own technology, should provide an independent platform for the development of SMEs, to meet the individual needs of SMEs accounting information systems. Thus, with the continuous improvement of Cloud Service Providers, SME accounting information to the cloud computing model matures and bring a strong competitive edge.

Ending

Innovation and technology leads the development of the times. With the development of the network we already entered the era of big data. A broad array of data has great value, and SMEs development is inseparable from the large amounts of data analysis and management. Cloud computing as an emerging computing, service model, has a positive impact on the accounting information and data management for SMEs. Of course, the cloud computing model used in China's SMEs accounting information is also faced with many problems. Application of science and technology through practicing and proving their significance; holds many lessons for cloud computing accounting information on the impact of China's SMEs, I believe in constant development and improvement of cloud computing model, and our application of information technology accounting for SMEs will become the industry mainstream.

References

- [1] Wang Jian, Yang Zhendong explore cloud-based SME financial information application mode [J] Chinese management information, 2009,12 (17): 53-54.
- [2] Zhao jing. cloud-based hierarchical data security issues and defense enterprise accounting information [J].the Chinese Institute of certified public accountants, 2013(4):118-123.
- [3] Xu Yuxia. Enterprise construction of accounting information based on cloud computing research [J]. China Securities and futures, 2013(9):147-148.
- [4] Lv Cheng, Yi Yanhong. SWOT analysis of cloud computing in the construction of accounting information system [J]. business accountant, 2013, 4(7):103-104.
- [5] Sun Zhiwei.the age of big data strategies for SMEs [J].development and the future, 2013(10): 46-49.
- [6] Wu Yanjun.the age of big data has arrived--age of man-machine integration data [J]. industrialization and technology, 2013(5): 46-49.
- [7] Luis M V,Luis R M,Juan C,et al.A break in the clouds:toward a cloud definition[J].ACM SIGCOMM Computer Communication Review,2009,39(1):50-55.
- [8] SALEEM R.Cloud Computing's Effect on Enterprises--in terms of Cost and Security [D].Lund University,Jan,2011.