

Analysis of The Construction of Management Accounting System Under the Mode of Financial Sharing

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Abstract: Under the background of Internet, with the continuous development of information technology such as big data, Internet of things and cloud computing, financial sharing develops very rapidly. Management accounting plays an important role in enterprises, and financial sharing plays an increasingly important role in enterprise management accounting. Based on the theoretical basis, this paper discusses and analyzes the feasibility of the construction of management accounting system under the mode of financial sharing. It is expected that the analysis of this paper can provide certain ideas for the application of enterprise management accounting, optimize enterprise operation and improve enterprise operating performance.

Keywords: Financial sharing mode, Management accounting, System building.

1. Theories Related to Financial Sharing and Management Accounting

1.1. Financial Sharing

Financial Shared services is under the premise of enterprise in the network information technology development, the importance of the vast number of financial work out, and integrating it into a separate business center, standardized business processes, so as to reduce business costs, improve the efficiency of the business benefits of a new business model [1]. Financial sharing services are characterized by the fact that, driven by Internet information technology, For change and innovation in management pattern, can make all over the world between enterprises preferential access to has authenticity, timeliness, reliability of financial information, so as to improve the work efficiency of enterprise internal financial work and effectively control the financial cost, at the same time can improve the enterprise's financial benefits, help governments to the enterprise to carry on the effective regulation[2].

1.2. Management Accounting

Management accounting is basically an information processing system that provides decision support within an enterprise. Based on the theoretical basis of accounting and modern management science, it is used to enhance the internal control of an enterprise and improve its business performance. Under the guidance of modern management and accounting theories, it is a kind of management and operation activity with the ultimate goal of strengthening the internal management of enterprises and improving economic benefits [3].

The role of management accounting has two: one is to provide indispensable financial information for enterprises, greatly improve the analysis and judgment ability of enterprises. Second, it provides a series of effective management means for enterprises. Management accounting is an accounting information system that provides effective management decisions and management information. It has the nature of improving its value management, which includes confirming value objectives, providing information

related to value, value evaluation and analysis.

2. Conditions for the Construction of Management Accounting System Under the Mode of Financial Sharing

2.1. Basic aspects of data information

Both financial sharing and management accounting are based on enterprise information. On the basis of data information, financial sharing and management accounting can be combined with each other to efficiently provide enterprise information users with useful information for decision-making. In fact, financial sharing is information sharing. Financial sharing can set up effective information database for enterprises by collecting enterprise information quickly. Management accounting can provide decision-making useful information for enterprise internal information users. The establishment of management accounting system under the mode of financial sharing can solve the problem of asymmetric accounting information of enterprises, provide efficient and useful information for users of internal information of enterprises, and improve the accuracy of information transmission. Enterprises can combine the accounting standards for enterprises and upload the accounting information that meets the requirements of enterprises to the financial sharing center according to the characteristics of accounting information quality requirements. The financial sharing center can establish information database for enterprises and provide efficient, real and reliable decision-making useful information for internal information users. The management accounting system can excavate and analyze the information collected by the financial sharing center. Help information users to make reasonable and useful decisions.

2.2. On the organizational structure

From the perspective of organizational structure, under the financial sharing mode, enterprises generally implement centralized management and control mode, which can carry out process reengineering on the original organizational structure and establish a flatter organizational structure. Can reduce repetitive, standardization of business operation, can

be part of the enterprise financial personnel from a large number of repetitive work, have a plenty of time to management accounting transformation, is beneficial to the development of the management accounting personnel, for the enterprise management personnel basis is provided for accounting organization system construction, is beneficial to the development of the enterprise management accounting talents and the development, Improve enterprise management accounting personnel system construction.

2.3. Enterprise value

Financial sharing and management accounting systems are designed to serve the purpose of adding value to the enterprise. Management accounting provides decision-making useful information for enterprise internal information users, and financial sharing, as the carrier of information collection and transmission, can be combined with each other. Financial Shared by information collecting and pretreating, further to deep processing of information, management accounting is by combining with each other, the ultimate goal is to decision-making useful information to the information users of the enterprise, is the enterprise's management and decision makers to make reasonable effective judgment, and then achieve the value of the enterprise value, improve enterprise efficiency, maximize the enterprise value.

3. Theoretical System of Management Accounting System Construction Under the Mode of Financial Sharing

3.1. Budget management theory

Budget management theory after clear strategy refers to the enterprise purpose, to will happen in the future in all business activities and financial status of the prediction, planning, and supervise the whole process of the implementation of the progress, as far as possible to compare actual completions of the business plan and budget as specified by the target, the gap between rational analysis of the specific reason for the difference between them and gives corresponding solutions, Therefore, the improvement and reorganization can make the management close to the strategic target to a large extent, so that the next step is more conducive to the realization of the company's target income, and the preparation of the projected balance sheet and profit statement, reflecting the company's financial and performance in the future period of time.

3.2. Cost management theory

The cost management theory is a step to mobilize all employees to achieve a win-win situation with the highest ROI and reasonably control the product or service quality in the company's daily production and operation activities [4]. Scientific and comprehensive cost management is the mainstream direction for all enterprises to adapt to the development of today's society in the future. In other words, without the implementation of a comprehensive cost management system, we will not be able to taste the fruits of the expected cost management. In fact, this corresponds to the famous aphorism "efforts are not necessarily successful, but do not work hard will not be successful".

3.3. Investment management theory

Is the company's investment management theory in the concern to the context of social and economic environment,

but also through to formulate and carry out a whole set of prevention and control means, management mode, operation link and mechanism guarantee, provide guarantee for the company's assets safety and integrity, ensure legitimacy and efficiency of business activities in an orderly way.

4. The Feasibility Measure of Management Accounting System Construction Under Financial Sharing Mode

4.1. Improve the construction of financial sharing service center

In the gradual implementation of the standardized construction of financial sharing service center, enterprises need to innovate the details of the construction of financial sharing mode, strengthen the construction of financial sharing service and the adjustment of each resource. The financial management senior level needs to comprehensively strengthen the control of the financial information sharing platform, improve the management activities of the financial sharing service center, and improve the information sharing platform successively. In the process of constructing the financial sharing service center, we should ensure that its specific construction work is consistent with the actual needs of management accounting work. Finally, head office and branch, and to strengthen communication and cooperation between departments, to ensure the enforcement and corporation financial planning and strategic decision-making and rapid response, improve the financial information transfer rate, easy to make the corporation operation data of enterprise financial management has a subsidiary, branch information support, financial Shared services center so as to play a unique advantage and effect.

4.2. Establish a complete and unified management accounting information system

When formulating the system construction scheme, the management accounting personnel of enterprises should not only summarize the value established, but also conduct a comprehensive analysis [5]. In the era of big data, we should focus on the extension of the function of the research and development system, promote the transformation speed of enterprise financial management, and build a complete system architecture. At present, our present stage is still at the surface research level, has not been deeply to the core part, the reason is the lack of management accounting information improvement and control experience is not enough, can not bring the indirect economic value of the data information. It can be seen that enterprises need to improve the subsystem of management accounting information system more deeply. On the one hand, it not only integrates and records information in the economic market environment, but also has the function of processing data efficiently. On the other hand, risk early warning management information system, which has uncertain risk factors in the development of enterprises, can be established by scientific monitoring and early warning mechanism, timely find the potential risk factors. In the process of budget management, it is necessary to provide more high-quality and more complete system support to ensure the design requirements of enterprise management accounting activities.

4.3. Optimize the management accounting organization system

Enterprise management accounting system in the process of making construction plan, especially need to strengthen financial Shared services center in the deficiency of the present situation analysis, found in the construction of innovative at the same time, the support organization and to make the management accounting work in the nature of the financial Shared, can adapt to the theory of organizational flattening is just need to [6]. In the new competitive environment, managers are not only required to have strict comprehensive quality, but also to have the idea and goal of improving the scale and strength of their own enterprises. According to the requirements of sustainable development of the enterprise itself, the inclusion of accounting professionals by the human resources department also plays a crucial role in the internal control of the enterprise. When accounting professionals achieve certain performance, they should be adjusted to the internal management of the company. The establishment of a sound evaluation and monitoring system, the establishment of a sound evaluation and monitoring standards, is helpful to promote the construction of management accounting, so as to achieve the purpose of confirming the supervision content and monitoring standards.

5. Conclusion

Financial sharing mode can provide enterprises with efficient and useful information for decision-making, which makes the accounting information processing of enterprises more efficient, standardized and centralized, and lays a good internal foundation for the construction of enterprise management accounting system. Enterprises should improve

the construction of financial sharing service center, establish a complete and unified management accounting information system, optimize the management accounting organization system, and improve the design of functional modules in the management accounting system. Effectively promote the enterprise financial sharing mode upgrade, enhance enterprise value, improve enterprise efficiency.

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