

Integration of Management Accounting and Financial Accounting under the Background of Network Economy

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Keywords: Net work economy, Management accounting, Accounting, Mix together

Abstract: Science and technology have developed rapidly in recent years. Management accounting and financial accounting play an increasingly important role in the development of enterprises, and the related systems are gradually becoming perfect, but they are still facing unprecedented challenges and impacts. Network economy has considerable advantages and potential, which can promote the further development of economy and society. Under this background, the integration of management accounting and financial accounting has broken through the confinement of traditional accounting work mode and thought, and provided an effective way to improve the quality and efficiency of accounting work. The Internet and all walks of life have achieved in-depth integration, but there are also many problems in the integration process of enterprise management accounting and financial accounting. For the accuracy of the accounting industry and the preciseness of large-scale data calculation, it is necessary to make a reasonable analysis according to the actual situation within the enterprise. From capital investment to economic income, it is necessary to make a comprehensive calculation and induction. In order to further give full play to the functions of management accounting and financial accounting, we should also seek ways to integrate management accounting and financial accounting, establish a perfect and stable accounting system, improve the comprehensive competitiveness and market value of enterprises, strengthen financial management, and avoid economic risks of enterprises.

1. Introduction

With the development of Internet economy, the application of cloud computing and computer technology has provided a new idea for the financial management mode of enterprises and a strong technical support for the accounting reform and development of enterprises. However, there are a series of problems such as backward equipment, imperfect related systems and low ability of managers in the process of the integration of enterprise management accounting and financial accounting. At the three levels of data, process and report, the enterprise need to promote the comprehensive integration of accounting and accounting, improve the ability of accounting management and work, and provide more true, transparent and complete accounting information for the accounting industry.

In order to adapt the accounting work to the needs of social development and market economy, it is required that accounting staff should analyze financial accounting and management accounting by means of technical informatization, grasp the similarities and differences between them, make accounting integration planning and overall planning by means of informatization, and implement new management and development strategies from the perspective of innovation. At this stage, the development conditions of the Internet can play a certain role in promoting the development and integration of management accounting and financial accounting. It can not only improve the financial management level of the enterprise, but also promote all departments of the enterprise to be more integrated, help to strengthen the internal and external communication and exchange of the enterprise, arrange and use human, financial and material resources rationally, strive to reduce various cost consumption, and obtain greater social benefits with less labor consumption, So as to improve the economic benefits that enterprises can obtain, enhance the development mode of enterprises, and innovate the development ideas of enterprises.

2. The Positive Impact of Network Economy on the Integration of Management Accounting and Financial Accounting

On the one hand, the timeliness and sharing of accounting information are improved under the network economy. Enterprises can make use of information technology to make unified planning and management of financial analysis results and analysis process, further predict the potential risks of enterprise production and operation activities, make preparations for enterprises to adapt to the needs of the development of market economy in advance, promote the whole process control of enterprise accounting system, and help enterprises achieve effective improvement of decision-making effect with the support of accounting system. Enterprises apply Internet technology to accounting management and data collation, and conduct unified online management, so as to get rid of the dependence on document information such as accounting statements in the previous business process. Enterprises can build an information management platform associated with the government service platform to facilitate a comprehensive grasp of all kinds of enterprise accounting information data, so that information can be shared in an all-round way. Enterprise accounting can be carried out in a higher and more comprehensive information dimension.

On the other hand, under the network economy, the confinement of the traditional working mode of accounting work has been broken, and the accounting information exchanges between enterprises are no longer bound and restricted by regions. In the past, within the scope of accounting services, there are some limitations in the nature and scale of services. However, under the background of network economy, the accounting market is facing fierce competition. The reasonable application of Internet technology to complete professional accounting work such as enterprise tax declaration, financial statements, capital transactions, etc., makes the service form develop in a diversified direction, expands the scope of enterprise services, improves the service ability of enterprises, and better breaks through the time and space constraints in the management process, which can not only improve the comprehensive competitive strength of enterprises, but also break the traditional data exchange mode, The efficiency of accounting management is improved.

3. Problems Existing in the Integration of Management Accounting and Financial Accounting under the Background of Network Economy

First of all, under the background of network economy, enterprises have more and more demands for Internet-related applications. The integration of management accounting and financial accounting in all aspects of enterprise management in contemporary enterprises has relatively high requirements for the ability, level and accomplishment of relevant personnel. Nowadays, the working pressure of enterprise financial management personnel is increasing, coupled with the shortage of financial management departments in many enterprises, it is difficult for many staff members to quickly accept and master advanced software systems. Financial management has a certain degree of professionalism. Many managers are also very lack of business ability. Many basic accounting knowledge are not well mastered, and they are not very skilled in the application of relevant software. Their comprehensive ability is insufficient, which makes it difficult to refine the work and improve the work efficiency.

Secondly, many enterprises are still using the old equipment before, and the information system has not kept up with the requirements of the times to update. It takes a lot of time for relevant personnel to quickly collect all kinds of information, and the authenticity and accuracy of the information cannot be guaranteed. The low level of computer informatization, the difficulty of obtaining information in the work of financial accounting and management accounting, and the lack of a platform for sharing information resources between the two sides will lead to errors and deviations in the subsequent accounting integration and decision-making.

Finally, the rapid development of network economy has greatly changed the accounting work. This leads to many defects and gaps in the current system, and it is difficult to restrain and guide the accounting integration work. Most enterprises don't have a relatively mature financial management system, and they don't pay enough attention to financial management, which wastes the time and

energy spent by relevant personnel in system formulation and planning. There will be some confusion in the internal financial management of enterprises. The overall accounting integration effect and system implementation effect are still unsatisfactory, which is not conducive to the integration between financial accounting and management accounting.

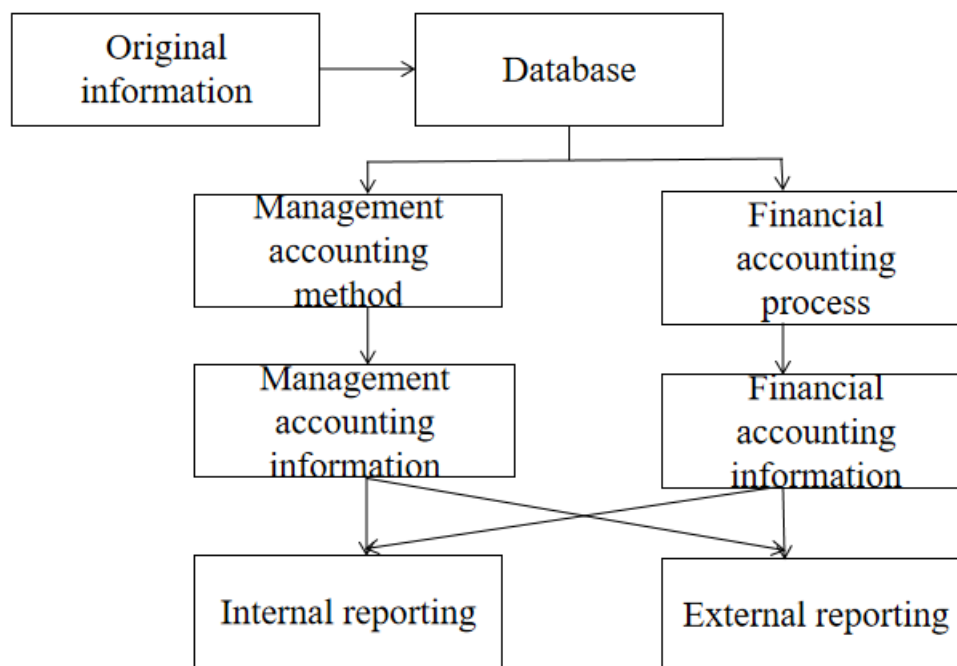


Fig.1 Integration of Management Accounting and Financial Accounting in All Aspects of Enterprise Management

4. Measures to Promote the Integration of Management Accounting and Financial Accounting under the Background of Network Economy

First of all, enterprises can make full use of the network economy to publicize the integration of financial accounting and management accounting, guide the relevant personnel of the enterprise to conduct in-depth study and discussion, strengthen the ideological and political work of the relevant staff, do enough work in cultural construction, promote them to establish new accounting concepts and ideas, and improve the comprehensive quality of management personnel. Enterprises can improve the self-cultivation of accounting practitioners by strengthening their education and training, innovate measures to integrate management accounting and financial accounting, and actively encourage financial personnel to find the integration point of management accounting and financial accounting, so as to lay a solid foundation for optimizing enterprise financial management.

Secondly, enterprises can break the regional restrictions by using modern information technology, so as to receive better accounting services and inject new vitality into the entire competitive market. Under the background of network economy, advanced information systems are introduced to supervise the work of financial accounting and management accounting in all links. Relevant staff can efficiently process massive data through the information management platform, which requires effective classification and integration of data sources, and store enterprise data and employee data in the corresponding cloud computing database, so as to obtain the required information data at any time and improve the efficiency and quality of enterprise information management.

Finally, under the background of network economy and the new situation, in order to make relevant personnel better grasp their own responsibilities and obligations, we should implement a more sound post responsibility system. Managers can use network information tools to systematically and standardized analyze the obtained data under big data, so that enterprises can better manage and control enterprises through data. Enterprises should comprehensively analyze and study the internal and external management of enterprises according to the development

characteristics and direction of their own enterprises, establish a set of standardized financial management system suitable for each department through a two-way feedback mechanism, and promote the standardization and flow of financial management.

5. Conclusions

Under the background of network economy, the focus of enterprise financial management is the integration of financial accounting and management accounting. Relevant personnel should look at management accounting and financial accounting from a brand-new perspective, improve the business level of financial management personnel, establish a perfect and stable accounting system, improve the level of management accounting and financial accounting, and realize the effective integration of management accounting and financial accounting while ensuring information security. An enterprise shall, in combination with its own development and operating conditions, understand its development requirements and decision-making planning objectives, work out a reasonable, scientific and feasible integration scheme, and timely adjust, optimize and improve it. Enterprises need to continuously improve their own information construction level, achieve the sharing of information resources, reduce the waste of resources in accounting work, increase the comprehensiveness and effectiveness of accounting information, and constantly improve and perfect the company's financial management to meet the needs of enterprise development, so as to ensure the sustained and healthy development of accounting.

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