

Research on the Application Value of Management Accounting under the Background of "Great Wisdom Moves Cloud"

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Abstract

In Modern Society, with the development of science, the emergence of the Internet has played an important role in this information-based society. It has brought certain influences to every industry, which is both an opportunity and a challenge, brought about major changes in the economic sphere. With the further development of technology, new information technologies such as big data, intelligence and cloud computing are emerging, and all industries are advancing with the times, as part of the economic sphere, the accounting profession has also stepped into a new era of "great wisdom moves cloud", management accounting, as an important tool to strengthen the internal management of enterprises and realize the best economic benefits, should also go up in this tide. This paper summarizes the background and research status of the "great wisdom moves cloud", as well as the new information technology including: Big Data, cloud accounting and financial sharing service center, etc., this paper further analyzes the influence, challenge and opportunity of "great wisdom moving cloud" on management accounting, and explains the reform of modern accounting in detail with the new application and new change successful cases in the field of management accounting under the background of "great wisdom moving cloud", it provides reference for the future development of accounting under "great wisdom moves cloud".

Keywords

Great Wisdom Moves Cloud; Management Accounting; Development.

1. Introduction

1.1. Research Background and Significance

Since the beginning of farming civilization, society has been developing and advancing continuously, from the industrial age to the current electronic information age. Technology changes, drives, and reshapes today's world. The new technology of network information is causing an irresistible revolution that affects everyone on a global scale, in the whole society and in the whole industry. Our country has also been forced to accept its influence and role from the beginning, to the active treatment of it later.

In August 2013, Wu Hequan, an academician of the Chinese Academy of Engineering, first proposed "big intelligence to move the cloud" (big data, intelligence, mobile Internet and cloud computing) at the China Internet Conference. Since then, it has become an important technical means to promote the progress of the times. The combination of mobile Internet and Internet of Things promotes the generation and collection of big data. At the third session of the 12th National People's Congress on the morning of March 5, 2015, Premier Li Keqiang proposed in the government work report, "to formulate an 'Internet +' action plan to promote the integration of mobile Internet, cloud computing, etc. with modern manufacturing. Promote the healthy development of e-commerce, industrial Internet, etc., and guide Internet companies to expand the international market." 2017 can be described as the "first year" for the implementation of intelligent management accounting. There has been a lot of attention to the

intelligentization of the world. Many accounting firms have proposed the use of accounting robots. Driven by economic globalization, "big intelligence and cloud" has brought great changes to management accounting. Enterprise data The use and sharing of information has also received more and more attention from the financial department. The rapid development of automatic and intelligent technologies such as RAP robots and AI has enabled more and more enterprises to benefit from network informatization and intelligent financial processing and decision-making. In 2018, the summit forums on management accounting work under the "big wisdom and cloud" are row upon row. For example, the China Management Accounting Forum held by the China Association of Chief Accountants aims to continuously learn and update management accounting in the digital age, and be more active in adapting to new technological changes. Speed up economic transformation and upgrading.

In this new era of "big intelligence moving to the cloud" that combines many information technology features, Chinese enterprises should also conform to the trend of economic globalization and keep up with the pace of development of the times. The accounting industry is an important industry in the economic field, and management accounting as a As a tool for enterprise managers to create value, they should grasp new technologies well, use big data, intelligence, mobile Internet, cloud computing and other means to change their thinking, abandon outdated traditional views, old theories, and old practices, and focus on updating and development. Modern accounting has great influence and significance. In modern enterprises, management accounting realizes the prediction, decision-making and evaluation of the economic process through the deep processing and reuse of financial and other information. The basis of this process is the mining, quantification, integration, analysis and calculation of data information. In the aspects of management accounting personnel department management, accounting information collection and integration, accounting analysis, etc., there have been problems such as excessive dispersion of personnel, untimely information collection, inaccurate accounting, and low work efficiency. These problems can be largely solved by adopting these new For example, by establishing a Financial Shared Service Center (FSSC) that integrates industry and finance, an enterprise builds an enterprise big data platform that integrates finance, business, and big data, and promotes enterprises to realize the integration of industry and finance and the refinement of management. It reduces the cost of obtaining information, improves the accuracy of accounting information, reduces the burden on management accountants, improves labor efficiency, improves the quality of management accounting information, increases the awareness of the application of new technologies to management accounting, and promotes the accounting industry. Entering a new stage, it provides great help for enterprises in data information, management decision-making, and obtaining benefits. Therefore, it is very important to study the changes and development of management accounting in the era of "big wisdom and cloud" for the entire industry and modern enterprises.

1.2. Literature Review

In 1999, Hu Jinping and Wang Wenjing put forward the concept of "network finance" based on the Internet. They believed that network finance could be used to deal with some remote businesses, such as remote account reporting and audit, etc. This concept strengthened the financial supervision of the management over their departments.

In 2010, Yang Nan made the following statements about the realization of networked accounting: With the development of network technology, enterprises use the network to collect financial data information from all over the world and send it back to the corporate headquarters in time. The headquarters can implement dynamic management of the business activities of the enterprise and focus on discussing the strategic decisions of the enterprise,

which can reduce the business risk of the enterprise and improve economic benefits and work efficiency.

In 2011, Cheng Ping and He Xuefeng put forward the concept of cloud accounting for the first time in the Big Concept of "Cloud Accounting" ushered in by The Accounting informatization of Small and Medium-sized Enterprises. They believed that the development process of the Internet gave birth to cloud accounting, and the Internet cloud accounting could provide enterprises with a series of accounting information systems such as online accounting services. There are a lot of accounting studies under the background of the Internet, but there are not many studies on management accounting based on the background of "great wisdom moving cloud". In cnKI, VIP and other academic research websites, the number of such journals and papers is less than 100, mainly including:

In 2014, zhao Xuhai, a research scholar, took the complex information environment as the starting point. In GT Group: "Industry 4.0+ Management Accounting" imagination, he described some theories and changes related to the future financial reporting reform in the Internet era, and then began to study the development of management accounting under big data.

In 2015, Geng Yunjiang, Zhao Xiaoxiao in the era of big data management accounting opportunities, challenges and response to the enterprise how to deal with the role of management accounting in the era of big data slowly presented and to face the challenges and how to make the sustainable and healthy development of management accounting are discussed;

In 2016, Li Hongmei and Yao Yunxia put forward relevant guidance and suggestions on the development and innovation of management accounting tools in the Era of "Internet +" in combination with the current era background.

From the intelligent management accounting landing in 2017 to now, research scholars and research literature began to increase, Mou Lixin and Wang Dan think that "wisdom shift cloud" era of management accounting in many aspects have changed, enterprise performance is also due to the improvement of management accounting level and gradually improved;

He Xuefeng and Xu Shan also pointed out that the development of enterprise management accounting has entered a higher stage under the background of "great wisdom moving cloud", and management accounting has carried out certain innovation in strategic management, cost budget management and performance assessment. In 2018 with "the big wisdom moving cloud" + management accounting under various peak BBS and speech conference held constant, the theory and practice combination, BBS meeting collection enterprise, accounting group to further implement the financial demands of promoting management accounting, further promote the new development of management accounting under moving cloud, promote academic and industry upgrading and transformation.

1.3. Research Contents and Main Methods

This paper starts from the research status of management accounting in China under the background of "big intelligence moving to the cloud", and then lists the concepts and characteristics of big data, intelligence, cloud computing and financial sharing service center, and analyzes the challenges and opportunities of "big intelligence moving to the cloud" to management accounting. Finally, a typical case -- Haier Group is taken as an example. The system explains the function and reform of "great wisdom moving cloud" to its accounting, and then studies and summarizes the problems and development prospects of management accounting exposed under the background of "great wisdom moving cloud".

Based on the score of the general form, in general, the first overview of the present research situation, the "big wisdom moving cloud" related data, intelligent, mobile Internet, cloud relevant theoretical knowledge of accounting, financial Shared services center and so on, the

more specific further discussed from the aspects of haier group, the "points" in the "great wisdom moving cloud" under the background of enterprise application practice, the accounting department do Summarize its characteristics. Finally return to the overall, "wisdom shift cloud" now and future development prospects and opportunities for management accounting.

Technical methods mainly adopt literature reference method, specific research method, case analysis method and so on.

Reference method: Through science and technology of China journal full-text database, the major Chinese newspapers full-text database and Chinese hownet, VIP web sites, such as professional literature to access to information and research papers on the topics to browse read, and through the way such as books, newspapers, journals and Internet to know about the "moving cloud" wisdom, the related theory of the new technology such as information, as well as the application of management accounting research value.

Content research method: Collect and sort out the changes made in management accounting and the new network information technology applied by Haier Group under the background of "great wisdom moving to cloud", and conduct content research on it.

Case analysis: Through data collection and literature review, case analysis is conducted on haier group's "big intelligence moving cloud" + management accounting mode, and its characteristics are evaluated and summarized.

2. The Concept of Great Wisdom Moves Cloud and the Challenge to Management Accounting

2.1. Great Wisdom Moves Cloud Related Knowledge

Internet domain experts and the Chinese Academy of Engineering WuHeQuan in August 2013 China Internet conference "wisdom, moving cloud" is a word, in general large data, intelligent, mobile Internet and cloud computing, "intelligent" including the Internet of things and large data mining support user experience, the combination of mobile Internet, Internet of things, It also makes the generation and collection of big data possible.

"Great wisdom moving cloud" has not only had a profound impact on people's lives, but also played a vital role in the development and reform of various industries and industries. The combination of mobile Internet and Internet of Things has promoted the generation and development of big data. Further speaking, the in-depth exploration and collection of big data has in turn promoted the improvement of the level of mobile Internet and Internet of Things. Statistics from CNNIC show that by June 2019, the number of Chinese netizens reached 854.4 million, and the Internet penetration rate reached 61.2%. Meanwhile, Chinese enterprises are gradually inseparable from the Internet in their daily operations, and gradually use Internet tools to carry out information collection and processing.

New technologies such as big data and intelligence may be lacking in functions when used alone, but their combined value is huge. "Smart cloud" promotes the increase of information and communication technology service income, so that it is transformed into more intelligent; It also makes software and hardware more intelligent and accelerates their integration. And make the combination of industrialization and information more closely; The traditional mode of production has changed drastically, and the business model has been further expanded and updated.

Internet innovation platform has been developing and changing, starting from the computer, experiencing the traditional Internet, and then centering on "great wisdom moving cloud". "Great wisdom moving cloud" is the background of the general trend of the development of the new generation of industry, which makes the Internet enter a new period and realize the deeper

combination with the industry. The era of "shifting wisdom" is a major opportunity for China to implement the innovation-driven development strategy.

2.1.1. Big Data

Big data, or huge amount of data, refers to the massive, high-growth and diversified information assets that require new processing modes to have stronger decision-making power, insight and process optimization ability, including data storage, mining and analysis, development and application, data trading, etc., with real-time performance. This data may come from huge data sets such as social networks, e-commerce sites or visitor logs. "Big data" became a popular word in the network information technology industry in 2009 and thereafter. With the development of high-tech era, the development prospect of big data industry is becoming broader and broader. The role of big data can be summarized as follows: First, enterprises that can provide a large number of products or services to customers can use big data for precision marketing; Second, long tail enterprises that have been committed to small and refined can use big data to make strategic changes; Third, traditional enterprises that must transform under the pressure of the Internet need to keep pace with The Times and make full use of the value of big data. The core value of big data still lies in the mining and storage of massive data. The key to the term "big data" is quality, not quantity, so its value is more important. How to use big data is the key.

2.1.2. Intelligent

Intelligence is the use of big data, the Internet and artificial intelligence and other technologies, and then make a certain item can meet the needs of people's a characteristic, is a kind of intelligent application including modern information technology, network technology, intelligent control technology, such as, now the mobile phone, unmanned aircraft, intelligent robot, etc.. With the continuous development of modern technology, people live and work in the fields begin to embody gradually into the network and digital information such as the characteristics of people's life level and quality of work level had higher acceptance and requirements, intelligent now no longer merely content with the small home appliance, began to intelligent convenience stores, intelligent hospital, industrial manufacturing and other industries and fields in life. Then the development of intelligent manufacturing has become the general trend, artificial intelligence (AI) through the simulation and extension of human intelligence, imitation of human learning and work engineering, has brought great changes to many fields, enterprises make good use of artificial intelligence, but also can greatly improve the level of production and management, strengthen decision-making ability and internal control ability.

With the development of science and technology, some traditional accounting positions with high predictability and repeatability can be replaced by artificial intelligence. Nowadays, management accounting is not easy because it involves a lot of subjective initiative, decision prediction, selection and analysis. It was replaced by intelligent machines, but it also played a role in promoting the necessary optimization and improvement of management accounting to a certain extent.

2.1.3. Mobile Internet

Mobile Internet is the result of mutual practice and integration of Internet technology, operation mode and mobile communication technology. Meanwhile, it inherits the advantages of mobile communication technology and Internet interaction and sharing regardless of time and place. The most common application is the modern mobile phone, the use of mobile phone is in the application of mobile Internet. Compared with the Internet of computer terminal, the mobile Internet has the advantages of rapidity, secrecy and convenience. The torrent of mobile Internet is rushing into all aspects of the society. All kinds of popular software for convenience and entertainment are on the mobile terminal. Mobile users are more than computer terminal users.

The development of mobile Internet, management accounting has brought a great change, from paper is changed to the present nearly every type of management accounting application based on Internet, is solved some we haven't been able to realize data collection, data sharing, data transmission anytime and anywhere, not only broaden the boundary, the practical application of management accounting also broaden the management accounting theory boundary.

2.1.4. Cloud Computing

Cloud computing is a new information technology that divides a data processing process into many small calculations through network cloud under the background of "Internet +", processes and integrates these calculations through a platform composed of multiple servers, and finally feeds the results back to customers. On August 9, 2006, Eric Schmidt, CEO of Google, put forward the word "cloud computing" for the first time at the Search Engine Conference. Since then, cloud computing has become one of the hot topics of people's attention. Using this technology can complete huge data processing in a few seconds, and then realize effective network services. It combines a large number of computing data in a network and provides resources efficiently with very few people involved. Cloud computing is characterized by its high dexterity, high value ratio and scalability. Most of the resources used in cloud computing are virtual resources and are managed in the virtual resource pool of the cloud system. Therefore, the resources can be flexibly used and quickly arranged.

There are three main service models for cloud computing:

- (1) Software as a Service (SaaS) mode: users apply for software programs that can only be used for a fee through the Internet according to their needs. Cloud computing service providers take care of and manage these software programs and give users the right to connect to the software programs and use the global Internet to use these software programs.
- (2) Platform as a Service (PaaS) mode: The provider provides the required research and development conditions for the development, testing and control of software programs, and provides users with the basic platform for global Internet construction software programs and services.
- (3) Infrastructure-as-a-Service (IaaS) mode: It provides cloud computing providers with networked computing data, such as storage and operation systems, virtual machines and other infrastructure. Users only have to pay a rental fee.

Cloud accounting is the accounting work under the cloud computing environment, its essence is to use cloud technology to build a virtual accounting information system on the Internet, to complete the accounting and accounting management of enterprises. Through the transmission of open network, cloud accounting enables enterprises to share accounting data and information in the "cloud" and carry out remote control. Accounting personnel can manage accounting related businesses anytime and anywhere. Under the traditional accounting management mode, enterprises usually install the purchased accounting software into the computer operating system and use the software to carry out accounting work, while cloud accounting is an online service provider that provides the right to use accounting software, and enterprises purchase the right to use accounting software for accounting.

With the continuous improvement of cloud computing technology, cloud accounting has significant advantages in enterprise financial information processing:

First, improve the efficiency and quality of accounting personnel. Under the background of cloud accounting, accounting personnel using laptops, mobile phones and other mobile terminal tools, can share enterprise in the "cloud" of all the accounting information, the accounting transactions anywhere, anytime, to enhance the effective communication and cooperation between departments, also make the enterprise managers timely understand the accounting information of enterprises, make decisions in a timely manner. The staff can also

make use of cloud accounting related business to carry out cloud audit, bank reconciliation, etc., which greatly improves work effectiveness.

Second, it reduces the cost of accounting information. Cloud accounting depend on computer technology, but form USES is outsourcing services, the enterprise only need to pay rent to service providers, don't have to pay to build plants, a large number of the cost of the computer, also need not cost a lot of manpower and financial resources for maintenance, so that enterprises can save time and effort for accounting information, accounting work.

Third, promote the implementation and construction of accounting information. Under the cloud accounting mode, accounting information has the characteristics of accuracy, concentration and high security. Users can query and use the cloud information anytime and anywhere, and realize information sharing among users to solve the problems of poor information flow, which is conducive to improving the construction level of accounting informatization.

The emergence of cloud computing platform provides a new platform for the integration of management accounting and information technology, and also provides a new method for enterprises to manage accounting information. In the cloud platform, enterprises use a variety of software to process and analyze data information, which is characterized by high efficiency and provides information help for managers to make better decisions and plans.

2.2. The Challenge of "Great Wisdom Moves Cloud" to Management Accounting

2.2.1. Put Forward New Request to Management Accounting Information

Under the background of "great wisdom shifting cloud", different stakeholders have put forward higher requirements for the quality and processing of accounting information and the security of accounting information. Now the Rapid development of the Internet, based on the enterprise information foundation, there are a lot of accounting software and high-tech, such as Kingdee, Yonyou, cloud computing and other information technology. In a constantly changing and upgrading of the information technology, enterprise in the face of the different market environment, different information users, changed the traditional accounting enterprises mainly provides the general practice in the three basic financial statements, is now not only provide three financial statements, one must do it from different angles using different methods to analysis the financial position and operating results of an enterprise. In terms of the preparation time of statements, the traditional report preparation system of equal time periods such as quarterly or annual will be transformed into the report of appropriate time, and accounting information will be provided at any time according to the needs of stakeholders; In the preparation of the statement content, according to the diversification of accounting information users (such as the government, affiliated enterprises, enterprise workers, etc.) to provide diversified accounting information, to meet the needs of multiple internal and external enterprises, to support the management of the decision; In the form of transfer, can use now developed computer technology to transmit financial statements, to achieve timely, accurate and convenient.

But companies involved in the mining of massive information clients in a business and a lot of privacy information and trade secrets, etc., using cloud computing the process more difficult, the Internet within a closed system of financial information security also put forward higher request, inherent risk is higher, it's easy to have a information theft problem, because the information is stored in the cloud or on an electronic database, Once appear, malicious hackers illegal invasion and network viruses, or damage to computer or hard board, that information is at risk of leakage, never caused irreparable damage to the enterprise, so under the background of "great wisdom moving cloud", we will strictly control the financial management of enterprise information system and management of access, and multiple backup, encryption of data information and monitoring, Revise the network security management system regularly,

improve and upgrade the enterprise information system regularly, and ensure that the core data information is more secure.

2.2.2. Put Forward New Request to Management Accounting Information

In the era of digital economy, more and more important functions of management accounting in enterprise financial work, in the face of vast amounts of data information, enterprise want to deal with complex and changeable market, we must attach importance to and gathering of information mining and induction, this will inevitably consumes a large amount of human, material and financial resources, enterprise accounting function is mainly depends on traditional financial accounting accounting functions, Management accounting is largely ignored. Under the influence of "great wisdom moving cloud", some theoretical basis and practical operation of the traditional accounting industry have changed, and the transmission speed, way and sharing of accounting information of enterprises also present new characteristics. Accounting personnel can based on the Internet, the use of big data, cloud computing and other new technologies, accounting for information collection, processing and accounting work become convenient, with the development of economic and social, the traditional accounting work has been unable to meet some new requirements, accounting from accounting function to management accounting function constantly change, Request enterprise attaches great importance to the big data, cloud computing and other new technology in the application of management accounting, require accounting personnel are faced with huge amounts of data information, using the method of management accounting tools based on new technology to the value of information, engaged in the management of the enterprise to create economic benefits, more attention to the forecast decision-making, planning, control and management, Thus conducive to long-term decision-making and long-term development of enterprises.

2.2.3. New Requirements are Put Forward for Management Accounting Personnel and Practice

While using computer technology industry of our country accounting accounting related work has experienced a period of time, but the accounting professional personnel to the popularity of the Internet or on the low side, the use of the Internet and the operation of professional personnel quantity is less, manual bookkeeping, tabs, and even the network accounting in modern enterprises cannot meet the development of the progress in the market. In the era of "great wisdom moving cloud", enterprises have made some innovations in accounting, but the quality and development of personnel are unsatisfactory. Many scholars and experts, such as Dai Baihua and Gao Yibin, are necessary to reform talent training in the Internet era. In this era, due to the accelerated development of internationalization, The new management accounting information system will be passive pure accounting personnel into a strong initiative enterprise management innovator. Therefore puts forward new requirements to the traditional accounting personnel, financial personnel have enough professional knowledge, to have a basic understanding of the Internet, new technology, to master the new system operation, is committed to building with the development of economy, technology times, compatible with the basic knowledge of accounting professional knowledge and professional Internet interdisciplinary talent.

At the same time, the accounting work in addition to the financial and accounting management model based on static (such as an account, fill out a form, a report and other basic accounting treatment), the accounting practice is not only to the data summary and induction, more requires the use of the existing computer technology function, using the Internet thought the potential value of the accounting information mining, Conduct deeper comparison, analysis and evaluation of financial statements.

3. "Great Wisdom Moves Cloud" Development Opportunities for Management Accounting

3.1. Promote the Construction of Accounting Informatization

The era of "great intelligence shifting cloud" brings new challenges to the quality and efficiency of accounting information, but also brings new development opportunities. Throughout the world influential and competitive large enterprises, the informatization construction is very important to the development of enterprises, enterprises with foreign enterprises in our country also has the very big disparity in the aspect of using the Internet for information construction, the gap will directly lead to enterprise lagged the development of market economy, due to information technology equipment, the lack of information software or don't fit, Enterprise informatization is lack of necessary information basis, which may hinder enterprise development to a great extent.

With the rapid development of the Internet, computer technology is constantly improved and upgraded in the economy and society, and many new high and new technologies in the field of accounting are derived, such as: Cloud, cloud accounting audit, network agency bookkeeping services, online financial management consulting services such as financial cloud software, the new technology has been widely accepted by the accounting personnel approved use, greatly saves manpower and material resources and financial resources, they can cope with traditional accounting can't cope with the service object, such as virtual business, the enterprise ontology can also be a line, Accounting information is no longer only from the daily entity, more from the network, which is conducive to the integration and processing of information, accounting information from independent to sharing, but also the financial personnel from the complex routine work of liberation, more attention to the business decisions and strategic analysis of the enterprise, promote the refined management of the enterprise. Chinese enterprises should speed up the construction of accounting informatization, in order to give full play to the powerful influence of big data, intelligence, Internet and accounting integration on enterprises in the changing market environment, and improve the competitiveness and development potential of enterprises.

While using the new technology to promote the construction of accounting information, it also promotes the security of accounting information. In the era of "big wisdom moving cloud", the market competition in addition to breakthrough development in the number of data and information, what is more important on the quality of the data information further, firms began to backup through the network, cloud storage, such as SQL language database encryption technology, the data information transfer and sharing is more security and for internal use of data information, Enterprises upload data information to private cloud platforms and adopt intelligent technologies such as voice recognition and iris recognition to prevent disclosure and destruction of accounting information, which greatly promotes the security of accounting information.

3.2. Promote the Transformation and Development of Accounting Functions

In the era of "big wisdom moving cloud", big data and cloud computing, emerging technology widespread application, the enterprise accounting personnel in the basic work, such as accounting, spend time and effort to reduce, make enterprise accounting function towards the more be able to create economic benefits in the management of enterprise production and management, financial accounting is transforming to management accounting in gradually, The focus of accounting work has changed from focusing on external stakeholders to internal management. These changes are embodied in the following aspects:

3.2.1. Shift from "Local Control" to "Total Control"

In the past, due to factors such as technology and communication services, there was asymmetry in financial and other information exchange and data sharing between the traditional financial department and other departments and even the management, which could not meet the information needs of various departments and was not conducive to the overall cooperation and development of the enterprise. Under the influence of the Internet, all departments can share information and materials in the cloud by using computer technology, so that communication is not hindered. Financial information at this time also is not only a reaction business inventories, the respect such as business data, but make full use of the data of other departments in the enterprise, constantly reference fusion processing, make the financial information more complete, comprehensive and specific, other departments can also be based on corresponding financial information for enterprise business situation, target, comparison and analysis the next planning policies. In this way, the enterprise has realized the effective interconnection between the financial department and other departments, so as to shift from local control to comprehensive control.

3.2.2. Change from "Static Control" to "Dynamic Control"

Traditional accounting work has many restrictions, generally accounting work is first static budget, feedback and forecast, and finally control, in this mode, the accuracy and timeliness of data information is not guaranteed, is not conducive to the accurate grasp and application of information analysis. In the era of "big wisdom moving cloud", the new technical tools and management mode, with the help of the financial department to build cloud platform, the huge amounts of data stored directly on the Internet service cluster, real-time and accuracy of accounting information have made a lot of change and ascension, in the whole process of enterprise management, financial personnel can more easily get involved, It is conducive to the internal control and management of enterprises. According to the risks and conditions, problems can be found dynamically and solutions can be put forward, which is conducive to the decision-making and steady development of enterprises.

At the same time, in the era of "big intelligence moving cloud", enterprises can track economic business and collect, quantify and integrate data information through Web, wechat, ERP system and other means, providing scientific and powerful support for the performance evaluation of enterprise management accounting function.

3.3. Promote the Transformation and Development of Management Accounting Personnel

For not the Internet and the Internet start-up period, the slow development of the older accounting personnel engaged in accounting work is mainly written proof, bookkeeping, tabulation and summary, only to master the knowledge of accounting and practice, but with the development of the era, paper accounts no longer meet the needs of corporate finance, under the "big wisdom moving cloud", In addition to theoretical skills of accounting, accounting personnel should also master certain computer technology, be able to skillfully use accounting software to integrate, analyze and evaluate accounting data, and master data value mining technology. They should be comprehensive management accounting talents with global strategic awareness. Today's universities to students of accounting major general courses in a variety of computer information technology, etc, at the same time, companies also through cooperation with colleges and universities in scientific research, establish intelligent management accounting laboratory innovation project, make the students in learning professional knowledge at the same time, improve the quality of the business practices, and continue according to the market economy, the development of modern society's ability to complete self, To be a graduate of compound accounting major and a talent with comprehensive quality, to lay a solid technical foundation for the management accounting work of enterprises.

At the same time, enterprises must attach great importance to the construction of management accounting professionals, to carry out targeted lectures, training on a regular basis, actively encourage financial management personnel to change the old ideas, keep up with The Times the pace of science and technology, active learning new knowledge, new technology, and with the corresponding theoretical knowledge and practical appraisal mechanism, the assessment results can be considered with job performance, Improve employees' ability of positive transformation development.

"Great wisdom moving cloud" promotes the transformation and development of accounting personnel, from simple financial accounting to management accounting, from management accounting to high-quality management accounting personnel, and also promotes the accounting industry to a deeper level of reform under the "great wisdom moving cloud".

4. Haier Management Accounting Case Analysis under the "Big Wisdom Moving Cloud"

4.1. Haier Group Corporate Background

Haier Group, founded in the 1980s, provides satisfactory solutions for people's quality life. In continuous development and innovation, Haier Group has always maintained the concept of putting customer and human value first. With user experience as its service focus, It has been awarded the title of The World's no. 1 household Appliances brand by Euromonitor International for more than 10 consecutive years, and is the first and only Internet of Things ecological brand among the Global BrandZ Top 100 brands. Haier started from only producing refrigerators, expanded to different household appliances, mobile communications, household accessories, logistics services, financial services, biopharma and other fields, gradually transformed from manufacturing products to manufacturing innovative talents platform. Haier Group includes five business platforms: white goods platform, service investment incubation platform, financial holding platform, real estate platform and cultural industry platform.

4.2. Haier Group in the "Smart Cloud" Management Accounting Application Status

The development process of Haier has undergone several strategic transformations, from the original brand strategy to the diversification strategy, and then to the internationalization strategy. Finally, from 2005 to 2012, With the development of the Internet, Haier entered the global brand strategy of the Internet era. At this stage, Haier CEO Zhang Ruimin proposed the mode of "integration of people and orders". It is proved that the model has the characteristics of cross-time, universal applicability and wide sociality.

Since 2012, with the further development of the Internet and the arrival of the era of "great intelligence moving to the cloud", Haier has entered the stage of network development strategy. Haier has further innovated and transformed itself into a "platform enterprise in the Internet era".

1. Haier makes full use of the new network technology, new technology and fusion technology in the era of "big intelligence moving to cloud", and innovates the financial sharing service mode in organizational form by using the combination of mobile Internet and Internet of Things and cloud accounting and other technologies.

2. Haier uses big data, cloud computing and other technologies to innovate and establish a management accounting information system on the management information tools. It keeps innovating the mutually beneficial mode of "integration of people and orders" and establishes a more perfect version of the "integration of people and orders 2.0" mode.

3. Through convenient network platform and intelligent data exchange and sharing, Haier Group has set up different training institutions both inside and outside the enterprise, so that employees have been fully trained in theory and practice both online and offline.

4.2.1. Development and Innovation in Organizational Form -- Financial Sharing Service Center

The Financial Shared Service Center (FSSC) can be said to be the subordinate offices of manufacturing enterprises with high quality employees. Under the background of "smart cloud transfer", it applies powerful network system. IT platform with strong enterprise information systems (such as the emergence of the ERP system, good promoted FSSC) in enterprise management practice, the latest application in the enterprise financial management of the centralized management mode, through this model, the efficiency of the financial management of large enterprises in the low, and into many problems are well solved. Promoting multinational companies, enterprise group financial Shared services model, set up the network service center, also can saying is the financial document management outsourcing services, at a particular location platform through IT information platform for enterprises of various financial procedures for processing analysis, to promote the transformation and upgrade of financial accounting to management accounting.

Compared with ordinary financial management mode, it has the following advantages:

First, it reduces the cost of operation. In general, shared service centers can significantly reduce operating costs by creating a new location on the Internet to consolidate centralized data information, create new organizational structures, and reduce the number of people and layers of intermediate management.

Second, support the development strategy of enterprise groups. Financial Shared services center can make staff focus on the core business of the company, also can through the remote financial systems provide help for the new subsidiary, have reduced the number of simple tedious calculation work burden of financial personnel, management and strategic decisions for the company to provide high quality financial decision support.

Third, improve the quality and speed of financial management. The financial sharing service center contains all the financial information of the enterprise, data information mining and integration as well as data analysis between different regions and departments are easy to do, relatively centralized professionals, greatly reducing the cost of training management, this mode also makes the upgrading and updating of the computer system quickly, easy to use.

Since 2005, Haier Group has entered the stage of global brand strategy development. With the transformation of strategic development, finance, as the department leading process reengineering, is particularly important to improve the level of financial management, and financial sharing is the premise and foundation of financial management transformation. Therefore, In 2006, Haier Group began to reform its financial management department. The reform took sharing services as the entry point and divided the original financial department into three centers, which were responsible for accounting, cost and operation respectively, transforming from a traditional accounting financial organization to a management accounting financial organization that could better plan the future.

Traditional financial organizations are pyramid-based, with high management costs and low operation efficiency. However, the Financial Sharing Service Center (FSSC) created by Haier Group based on Internet information technology divides financial personnel into three categories:

The first type is professional services, mainly using computer technology to provide professional financial management, asset management and financing information services for enterprises;

The second category is strategy and business services, play the role of management accounting, for the enterprise's production and operation activities and internal activities to provide the formulation and revision of corporate strategy;

The third type is shared finance, whose function is similar to that of traditional accounting personnel, but can be based on Internet technology to make the processing of financial information more centralized and unified, and build a new global "intensive" processing mode from cloud data to business end. And through the "integration of people and orders" mode, so that each financial staff is their own CEO.

The establishment of FSSC unified the accounting caliber of Haier Group, improved the efficiency of financial management and resource utilization, and realized the transmission of financial information more efficiently.

4.2.2. Development and Innovation of Management Tools -- Management Accounting Information System

The management accounting information system, as a part of the accounting information system, makes use of the principles and methods of management accounting and uses cloud computing to effectively plan, make decisions, control and evaluate the production and operation activities of enterprises on the basis of big data. Haier group management information system is the most important part of the global information network, it USES the Internet thinking has changed the traditional manufacturing enterprise financial idea, promote the reform of the internal hierarchy flattening, make the function of financial personnel is no longer a simple bookkeeping, accounting, but by dealing with the global information, management accounting information system of mobile phone It is beneficial to enterprise strategic decision making and value realization.

Haier Group established the management mode of "integration of people and orders" and achieved a breakthrough in the integration of management accounting tools. Zhang Ruimin, CEO of Haier Group, once made such explanation: " Integration of people and orders' means that everyone has their own orders and is responsible for them independently, so that no orders will be missed. In other words, the value of human beings is reflected in the value created by the market through orders, and human beings and the market are integrated. Each person becomes an SBU (independent accounting unit) that creates the market and manages the market. In other words, employees used to passively follow the instructions of the management, but now they take the initiative to perceive and guide the needs of users. As a result of the new management mode of "integrating people and bills", Haier Group replaced the traditional financial statements that could no longer reflect the operation and management system of autonomous enterprises with a new financial statement system, including strategic income statement, daily balance statement and people's bills and remuneration statement.

The strategic income statement is composed of customers, business units, business activity processes and compensation incentives. It takes customer value as the orientation, flattens the organizational management level, strengthens the power of active decision-making, and builds a unified business process, which takes customer value as the goal and ultimately achieves win-win results for both parties. Finally, the individual salary and treatment of employees are linked with the performance of business units to stimulate the motivation and energy of employees.

Nissin table through the target system, control system and incentive system three network information system, according to the market environment and so on the goal of the enterprise, through the system layer upon layer down to the staff, inspection on each employee's work, supervise, help and control, supplemented by the corresponding return, make employees accomplish day day knot, eliminate the differences.

The payroll is an extension of the strategic income statement, which evaluates employees' performance and gives them compensation according to the specified level of achieving customer goals.

Then the Haier group in "the single unity 2.0" mode, the stakeholders such as customers, employees, enterprises and suppliers, such as organic integration of the form by the budget management system, the performance evaluation system, internal control systems and management accounting report system of a combination of network information system management accounting information system, simultaneously realizes customer value, employee value and enterprise value.

(1) Budget management system

Haier does not meet the only feedback, control, evaluation and the original budget of the disintegrative data of simple system, began to independent research and development is different from traditional static budget management budget management software, to create a budget, plan and preparing pay three preliminary budget management information system, through the cloud computing platform for transnational cross-regional data information such as real-time analysis of the budget, And constantly revise the budget plan, so that the enterprise's decision more integrity and correctness.

(2) Performance evaluation system

Haier group use online data information platform, based on information system of management accounting reports, user interaction, information system such as system, set up the performance evaluation information system, not only in combination with related important performance indicators, and customers after-sales team output value, such as large data, comprehensive, system and objective evaluation of the employee's comprehensive performance.

(3) Internal control system

Haier uses the Internet to transform the daily management of internal control into the online management of information system, which reduces the management level. Meanwhile, it can carry out environmental control and risk assessment around the world, and timely find and avoid the risks of the enterprise.

(4) Management of accounting report information system

According to the needs of daily management and business decisions, Haier has built a management accounting statement system to effectively analyze all kinds of daily management information and business decisions. Besides the assets in the statement, Haier pays more attention to the assets off the statement, such as the value increment of employees.

4.2.3. Development and Innovation of Talent Training -- Three-dimensional Talent Training System

For better internal development, Haier has established a Three-dimensional talent training system by taking advantage of today's technology network, which consists of training institutions from multiple aspects (including online training platforms, etc.), mainly including:

One is the department internal training institutions, is the main purpose of these institutions to the development of each door based cultivating their own talent, for example some Haier branch established highly strict management mode of "west point", cultivate the training of new employees to be master accounting, management, interdisciplinary talents, new and high technology, etc.

Two is company's overall training institutions, is the main purpose of these institutions as to train qualified personnel for the group's long-term development, through the network technology and intelligent interaction to employees on a regular basis for the cultivation of corporate culture, and through the establishment of new -- data platform, network marketing

business the backbone of the enterprise, management backbone practice training, improve their ability and team spirit.

The third is the training institutions outside the company, including the cooperation with universities and scientific research institutions, as well as the cooperation with large foreign companies, through the sharing of databases, technical alliances and other forms of cooperation, to improve the business ability of employees.

5. Conclusion

"Moving cloud" wisdom, age brings opportunities to the development of management accounting as well as with the challenges, new technology and the fusion of traditional accounting requires companies to comply, sets up the big data, Internet thinking, the domestic many large enterprises in the era of "big wisdom moving cloud", has presented the new model to accounting and characteristics, And spawned "" Internet +" accounting "concept of this theory, enterprise use of cloud computing, business intelligence, mobile technology, such as the Internet, all kinds of accounting software and so on to make accounting work more convenient, has a certain impact on the traditional accounting mode, enterprise financial accounting and management accounting in such a break with the continuous development in the upgrade, Make the management accounting work efficiency and effect have great progress, can better serve the internal management of the enterprise, for the enterprise to create more value income.

This paper starts from the study of relevant theoretical concepts in the era of "big intelligence moving to cloud" (Internet, cloud accounting, financial sharing service center, etc.), and takes Haier Group as an example to summarize the application status of its accounting department under the influence of the Internet. Through the analysis of "moving cloud" wisdom, such as which produces to the accounting of accounting recognition and measurement, accounting hypothesis, and the influence of the management accounting functions such as, as well as the "great wisdom moving cloud" of management accounting information, accounting management and accounting personnel of the proposed to go along with the new requirements of The Times development, and then sums up the "big wisdom moving cloud" have an impact on the accounting industry challenge is to have the opportunity of promoting its development, Can promote the construction of enterprise management accounting information system, is conducive to enterprise information communication and sharing, but also can promote contemporary accounting personnel to continue to learn, enhance their own ability, for the society for the enterprise to cultivate compound talents.

Through the analysis of Haier Group's "Big Wisdom cloud" management department, accounting work has been optimized, upgraded and developed, I believe that the integration of big data, the Internet, cloud computing and other new technologies of the accounting industry will be better and better.

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