Trend and Risk Prevention of Accounting Information under the Background of Big Data

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Abstract: The development and progress of the times have certain laws and characteristics, and the era of big data also has its own unique characteristics and development direction. However, while promoting the improvement and development of economic level in all areas of society, there are also some problems in the development of the era of big data. In the context of the big data era, the exchange and sharing of information has increased rapidly. But at the same time, it also brings more difficulties in the field of traditional accounting information calculation. Traditional accounting management can not meet the needs of the times, which is out of the international development track. Therefore, under the background of big data, we need to make a reasonable analysis on the development trend and risk of accounting informatization.

1. Introduction
Nowadays, with the acceleration of economic globalization, China's policy of opening to the outside world has been constantly introduced. Under the guidance of the national economic strategy in the 21st century, enterprises focus on improving management level, technical level and management quality. Finance is an important system in the development of an enterprise, which determines the lifeline of the enterprise economy and the important capital decision-making in its development. Therefore, the renewal and upgrading of financial management should be emphasized in the new period. In this way, we can improve the financial management level of enterprises. Under the background of big data, the construction of accounting information is the core development idea of enterprise finance. Although information technology provides important opportunities for enterprises, information risk can not be ignored. Therefore, only by analyzing the development trend, can we truly realize the upgrading and transformation of financial management.

2. Developing trend of accounting information

2.1 The theoretical system of informatization is more perfect
In 2015, the Chinese Academy of Accounting discussed the fields of accounting informationization and accounting standards, and put forward the requirements of strengthening XBRL classification standards and improving the theoretical system of accounting informationization. In the future, accounting informationization will be more standardized, more scientific and reasonable.

2.2 The development of accounting information towards marginalization
The marginalized development of accounting information is beneficial to the application of information system, which is the key to ensure that information technology is fully utilized. The development of accounting informationization can not be separated from the support of theory and information
technology. Only when information technology and accounting information are combined and integrated can information technology be better served in accounting management.

2.3 Pay more attention to the cultivation of personnel quality
Comparing with traditional accounting management, accounting information management is a comprehensive work that integrates modern information technology, accounting and management. Therefore, accounting informationization requires more stringent accountants. Personnel engaged in computerized accounting must have certain computer knowledge and accounting knowledge. They need to be proficient in the operation and maintenance of accounting information system software. This requires accountants to change their concepts, keep learning, and improve their professional quality and computer operation ability.

3. Risk factors of accounting informatization

3.1 Insufficient practical application of accounting information in enterprises

There are some deficiencies in the implementation strategy of accounting informationization of enterprises in China. First, many enterprises are implementing ERP rapidly. In the process of rapid implementation, enterprises are in a passive acceptance position, while consulting companies play a leading role, which inevitably leads to the difficulty of implementing the promotion methods. Secondly, in order to meet the urgent economic benefits of implementing accounting informationization, consulting companies eventually lead to the implementation strategy of binding plan, which has a huge impact on the original culture of enterprises. These situations increase the risk of the accounting informationization implementation. Thirdly, the long-term change of business process can not be realized. After some business process optimization, the existing process is no longer suitable for the changing market demand. Fourthly, in the implementation of accounting informationization, it has not been integrated into the basic management of the company's ERP system. A total of 500 questionnaires were issued, and 451 questionnaires were valid, with an effective rate of 90.2%. The survey results show that poor business process change compatibility and slow application speed are the main solution, 82.9% and 80.9% respectively. The results are shown in Figure 1.

3.2 Traditional culture conflicts accounting information
The traditional manual accounting method has been accepted for a long time. Although many enterprises adopt the application of accounting information, they have not made new improvements to the traditional culture inherent in enterprises. Enterprises haven't paid enough attention to the way of accounting informationization. Neither the leadership nor the grassroots have a sufficient understanding of the accounting information generated in the new information age. This leads to the fact that accounting informationization can not really play its role in enterprises. The confidentiality and security of accounting information data are not in place, which affects the popularization and promotion of accounting information. According to the survey results, 57.3% thought that Traditional culture will
conflicts accounting information seriously, 33.5% thought that there had been a general shift, and 9.2% thought that there had been no change. The results are shown in Figure 2.

![Figure 2: The change of accounting work focus](image)

### 4. Measures of accounting information risk under the background of big data

#### 4.1 Changing the traditional ideas of employees

In the era of accounting information, employees of enterprises change their original accounting management concepts. They can not be confined to the traditional accounting management of hand accounts. Traditional accountants should constantly learn the spirit of being positive and enterprising. Through learning computer related knowledge, enterprises should constantly sum up experience in the construction of accounting information. Enterprise leaders must change their concepts and realize the importance of accounting information construction. Referring to the successful experience of Accounting Informationization in large companies at home and abroad, enterprise accountants should constantly improve their working level and skills. Enterprise leaders must change their concepts and realize the importance of accounting information construction.

#### 4.2 Full networking of accounting information software

Users can use a variety of remote communication methods to realize the network interconnection between groups through the network management platform. Management can understand the operation of each branch through a comprehensive network. The comprehensive network management can make all kinds of financial information of enterprises be reflected quickly. Through the comprehensive networking of accounting information, enterprises can realize the dynamic real-time processing and centralized management of financial information.

#### 4.3 Improving the security performance of information resource system

Before enterprises improve the level of accounting informationization, their security has been evaluated. Although accounting informationization has changed the way of service, it has not subverted the traditional security model. Enterprises should strengthen their awareness of security and guard against security loopholes by monitoring accounting informationization at any time. Enterprises need to emphasize people's subjective awareness of information system security. In order to improve the security of accounting information system, software developers should consider many aspects in the construction, such as setting up firewalls and reducing system vulnerabilities. Only in this way can the accounting information system be guaranteed the most basic security. When setting up identity authentication, enterprises should carry out authentication operations in as many aspects as possible. By repeatedly verifying the identity of visitors, enterprises can ensure that the system is not maliciously invaded by illegal personnel. The structure chart of accounting information risk prevention is shown in Figure 3.
5. Conclusions
In the era of big data, accounting informationization has become an inevitable development direction in the future accounting field. Therefore, it is very important to invest in the construction of accounting informatization. The application of Accounting Informationization in China is still in the initial stage of trial, and we need to further sum up practical experience. At the same time, through the cooperation between experts in financial accounting and network utilization, we can jointly promote the development of accounting information in China. Under the background of the development of big data era, the construction of accounting information is bound to face certain risks and challenges. Therefore, enterprises should formulate preventive measures to ensure the smooth progress of accounting information.

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