Research on the Integration of Corporate Financial Accounting and Management Accounting under Big Data and Block Chain

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Abstract—In the context of the information age, big data technology and block chain technology are currently rapidly developing technology types. The application of these two technologies in the accounting industry can greatly promote the development of the accounting industry. Big data technology is conducive to increasing the digitization of accounting information. It can promote the digitization of original financial information and non-financial information, thereby expanding the scope of management of financial staff. In the information age, it is essential to ensure the reliability of accounting information. False accounting information will affect the business management strategy of the enterprise to a certain extent, thereby affecting the long-term development of the enterprise. The effective application of block chain technology can improve the efficiency of accounting data analysis. Therefore, in the current development of the accounting industry, companies need to study the specific application of big data technology and block chain technology. Companies also need to analyze specific strategies in the process of integrating financial accounting and management accounting under the background of big data and block chain technology. Only in this way can the reform and innovation of the accounting industry be promoted.

1. INTRODUCTION
Big data technology can effectively expand the amount of information, while block chain technology can increase the information rate. In the era of big data, the full application of big data technology and blockchain technology is conducive to improving the effective integration of corporate financial accounting and management accounting. In the process of business development, the continuous increase of the amount of accounting information has led to the continuous increase of the tasks of senior financial management staff. The use of Internet technology and big data technology to analyze accounting information and explore the future development scenarios of enterprises is an important foundation for ensuring the accuracy and reliability of enterprise decision-making management strategies. Under big data and block chain, promoting the effective integration of corporate financial accounting and management accounting can improve the accuracy of accounting information and the commercial value of accounting information. When we apply these two technologies, we need to accurately grasp the impact of the two technologies on financial accounting and management accounting, so as to promote the effective integration of corporate financial accounting and management accounting and promote the continuous development of the accounting industry.
2. OVERVIEW OF FINANCIAL ACCOUNTING AND MANAGEMENT ACCOUNTING

Financial accounting and management accounting are one of the main types of accounting work. Financial accounting pays more attention to currency measurement. In the process of enterprise development, financial accounting can use accounting standards and other forms to accurately measure the business transactions and economic transactions of the enterprise. At the same time, financial accounting reports can show the economic information of the enterprise. So as to provide effective data reference for business management. Companies need to use effective economic procedures in financial accounting to ensure the accuracy of accounting information. Only in this way can accounting information provide references for management decisions and promote the development of enterprises. In addition, the accounting information obtained by financial accounting can show the benign development of the market economy to a certain extent, which is a basic financial work item. No matter the size of the enterprise, it is necessary to carry out effective financial accounting work. And management accounting is usually called the internal reporting accounting system. In actual work, it is mainly based on the accurate accounting information provided by financial accounting, and the accounting information is sorted and analyzed in a professional manner. Meanwhile, relevant staff can predict, plan and control the future development of the company based on the situation of different departments and economic activities in the specific development process of the company. The main function of management accounting is to provide decision-makers with more reasonable and complete information. Simply put, management accounting is to further analyze the accurate accounting information obtained by financial accounting to extract the application value of the information. Enterprises should pay attention to the value creation and maintenance of accounting information in management accounting, which is the key content of management accounting. At present, in China's economic development, most companies pay more attention to management accounting. Management accounting has become an important system to meet corporate business and financial integration [1].

There are obvious differences between financial accounting and management accounting, which are mainly manifested in the following aspects. Firstly, financial accounting is more about carrying out the accounting work of enterprises, while management accounting is mainly for management control and decision-making of related accounting information. Secondly, there are certain differences in the service objects of financial accounting and management accounting, and their respective short-term goals are also different. The service object of financial accounting is the external environment, which can provide business units with financial information related to their interests. The service object of management accounting is mainly the internal environment, which can carry out analysis and data control based on accurate accounting information. It can provide reasonable opinions to management and decision-makers. This is conducive to promoting the overall development of the enterprise and enhancing the economic efficiency of the enterprise. Thirdly, in the process of accounting operations, financial accounting can not only calculate the current business transactions and economic conditions of the enterprise, but also present the past information of the enterprise in the present. This will help business leaders understand the company's specific funding situation. And management accounting mainly lays the foundation for the future development of the enterprise in the way of analysis and control. It can make corresponding preparations according to the past and current specific development of the enterprise, so as to lay a solid foundation for the long-term development of the future [1].
3. APPLICATION OF BIG DATA TECHNOLOGY IN ACCOUNTING INDUSTRY

In the development of the accounting industry, the full application of big data technology has had a huge impact on accounting information. It is mainly manifested in the following aspects. Firstly, big data technology has had a great impact on the amount of accounting data. In the context of big data technology, traditional accounting will increase the labor cost of financial management, and big data technology cannot be fully applied. In the process of accounting information management, if a certain data has an error, it will affect the overall data analysis effect. However, in the application process of big data technology, because of the relatively large amount of data, accidental errors in a certain data will not affect the overall data analysis results. Under the influence of big data technology, accounting information pays more attention to the results obtained by analyzing the overall database, and does not emphasize the accuracy of single data. Financial staff can accurately analyze the future development prospects of the company based on a large amount of financial information. Under this circumstance, in addition to reflecting the financial information of the enterprise, the financial statements can also dig out a large amount of business information related to the financial statement information. Besides, in traditional accounting management, the original statements can no longer meet the application requirements of big data technology for accountants. In the current process of preparing financial reports, it is more based on the massive amount of business information in the database to promote the effective connection between financial information and business information. Only in this way can the application value of accounting information be fully tapped [2].

Secondly, big data technology has affected the functions of the accounting industry to a certain extent. With the rapid development of information technology, some basic manual tasks in traditional accounting work can already be replaced by computers. To a certain extent, this threatened the employment situation of basic-level accountants. Otherwise, some talents with strong accounting professional skills, data analysis and business management capabilities are relatively lacking. When carrying out accounting work, in addition to ensuring strong accounting professional capabilities, it is also necessary to have certain corporate management capabilities. For example, in human resources management, accountants need to make overall calculations on employees' work efficiency, performance appraisal, bonuses, and benefits. In the process of enterprise investment management, accountants must formulate feasible investment strategies based on the results of accounting calculations. In the process of enterprise business management, accountants also need to accurately calculate the commissions of business personnel based on their actual KPIs and performance. In the
process of the development of big data technology, there are new requirements for the functions of the accounting industry, and accounting staff need to have a higher professional level and stronger comprehensive quality.

4. THE APPLICATION OF BLOCK CHAIN TECHNOLOGY IN THE ACCOUNTING INDUSTRY

When applying block chain technology, its main advantage is that it can use distributed bookkeeping to avoid the drawbacks of traditional double-entry bookkeeping, which can improve the efficiency and accuracy of accounting work. The unique advantages of block chain technology can promote the improvement and development of the accounting industry to a certain extent. In the current development process of the accounting industry, the following aspects need to be analyzed when applying block chain technology.

Firstly, we need to analyze the relevant characteristics of accounting information quality in the context of block chain technology. In the analysis process, we need to analyze the relevance, accuracy and safety, timeliness, and neutrality. Among them, relevance mainly refers to the relatively large number of internal and external personnel involved in the users of accounting information, including internal equity holders, external creditors, management, and the masses. When users use accounting information, because there are certain differences in the purpose of use, there will be certain differences in the focus of the accounting information concerned. In this case, the use of block chain technology can give full play to its application advantages of maximizing information relevance, so as to ensure that accounting information can meet the needs of different personnel. Accuracy and security mainly refer to the encryption processing of accounting information that can be completed during the application of block chain technology, which is conducive to improving the security of accounting information. At the same time, this can effectively prevent the problem of arbitrary tampering and theft in the process of traditional accounting information transmission and application. In addition, in the application process of block chain technology, because block chain technology has the characteristics of double encryption. All recorded information can not be tampered with at will at the same time. Every transaction can be transmitted by means of signatures, which is conducive to improving the transparency and accuracy of information. Timeliness mainly refers to the fact that the recorded business can be updated in the shortest time during the application of block chain technology, which is conducive to improving the effectiveness and timeliness of accounting information. Neutrality mainly refers to the fact that when block chain technology transfers financial information, we must ensure that all participants complete records and verify authenticity at the same time, and that block chain technology information cannot be changed at will after the record is completed. In order to ensure that their own interests can be maximized, each participant will consciously supervise other participants effectively, which can prevent mutual shielding [3].

Secondly, the application advantages of block chain technology in the accounting industry. The most important advantage of block chain technology in the application process is that it can solve the trust problems that exist in different business transactions during the development of the enterprise. This is mainly because block chain technology uses distributed bookkeeping to prevent the more complicated and complicated audit work in traditional double-entry bookkeeping. In the application of block chain technology, if a node has false information, all the information reported on this node will be rejected by other nodes. This can improve audit efficiency and reduce financial management costs. When block chain technology mobilizes and integrates accounting information, participants must not only record collectively, but also ensure that the participants jointly confirm the accounting. In this way, participants can consciously supervise different subjects. This will help improve the authenticity and accuracy of accounting information and ensure the credibility of information disclosure. In this diversified financial information management process, its source channels will improve the limitations of traditional accounting information and enrich the content of accounting information. In the application of accounting information, block chain technology can better provide a basis for corporate financial decisions.
Thirdly, some changes have taken place in the requirements of accounting practitioners in the application of blockchain technology. Currently, affected by blockchain technology, in the development of the accounting industry, accounting staff must have advanced financial management concepts. They must learn to use blockchain technology to master diversified accounting skills and ensure that staff can participate in financial management. Accounting staff must have advanced management concepts, and this is the accounting talent needed for enterprise development. Blockchain technology can improve the level of accounting information analysis when applying blockchain technology to corporate financial accounting and management accounting. Accountants must not only possess professional accounting skills, but also constantly improve their own financial management capabilities. This requires accountants to actively learn professional knowledge and enrich their own financial management concepts. At the same time, accountants must also enhance their financial management capabilities. Only in this way can the company's accounting information be effectively integrated and analyzed, so as to provide a reliable basis for the company's financial decision-making.

In addition, financial staff must have strong data analysis capabilities. Only in this way can the staff effectively extract the massive information in the database and fully tap the application value of accounting information. In the meantime, the financial staff should comprehensively evaluate and analyze the different changes faced by the enterprise in combination with the professional theories of management, and propose strategies to avoid risks based on the results of data analysis to improve the development capabilities of the enterprise. Higher financial decision-making ability is also one of the professional abilities that current accounting practitioners need to possess. In the application of blockchain technology, the cost of audit work can be effectively saved, and the focus of the work of accountants will gradually shift to forecasting future development trends. Simultaneously, the financial staff must make effective forecasting decisions based on relevant accounting information. Blockchain technology is mainly to summarize data. Accountants need to make final financial decisions based on their own management knowledge and risk assessment capabilities. Otherwise, a strong computer level is one of the professional skills that current accounting practitioners must possess. Blockchain technology is based on the Internet. If the accounting staff cannot operate the computer software proficiently, it will directly affect the staff's work efficiency and work level. This requires staff to continuously learn computer operation methods, master computer operation requirements, and effectively combine computer technology with accounting expertise. Using computer technology to carry out accounting management can give full play to the application advantages of computer technology and blockchain technology, and improve the professional level of accounting staff [4].

5. THE INTEGRATION STRATEGY OF ENTERPRISE FINANCIAL ACCOUNTING AND MANAGEMENT ACCOUNTING UNDER BIG DATA AND BLOCK CHAIN

5.1. Promote Exchanges in the Same Industry
In order to promote the effective integration of corporate financial accounting and management accounting in the context of big data and blockchain, we must strengthen the communication between the company and the same industry, and promote the communication between various companies. In the case of the integration and development of financial accounting and management accounting, accountants must not only have a comprehensive understanding and grasp of the financial status of the enterprise itself, but also master the management status of the enterprise. Only in this way can accountants be able to clarify the investment activities of the enterprise and master relevant accounting information. In this case, we can encourage companies to carry out communication and exchanges between the same industry after integration, and analyze the specific status quo of industrial development and upstream and downstream industries. This enables companies to formulate and adjust production management and service plans based on the actual development of the industry. This will help companies expand production capacity when the downstream market improves, and reduce production capacity when demand is insufficient, thereby promoting the sustainable development of the company. In the process of accounting communication, in addition to grasping the operating conditions
of upstream and downstream enterprises, it is also necessary to conduct effective communication based on financing needs, which can help key links in the industry chain to replenish funding loopholes. Furthermore, the financial staff must analyze the advantages of the current state of business management in the process of communication. Companies need to use corporate management as the theme to analyze their management cost budget, performance and other related experiences in the process of applying big data technology and block chain technology, so that they can give full play to the advantages of the integration of financial accounting and management accounting[5].

5.2. Promote Root Cause Integration
In the process of promoting the integration of the two, enterprises need to proceed from the traditional roots and promote basic integration. From the essential point of view, financial accounting and management accounting are the main components of the accounting system. The effective integration of financial accounting and management accounting functions in the context of big data and block chain can make the connection between the two accounting tasks more detailed, which is conducive to achieving the requirements of organic circulation and effective integration. In actual work, financial accounting and management accounting have their own characteristics. However, management accounting is more about applying scientific methods, and at the same time carrying out analysis and integration work based on the information proposed by financial accounting. Compared with financial accounting, management accounting can improve relevant information and provide a reliable guarantee for the decision-making work of enterprise development, which helps reduce the occurrence of errors. Management accounting and financial accounting are the work content of different stages in the accounting management system. Promoting the effective connection between the two work is conducive to improving the enterprise's accounting management level [6].

6. CONCLUSION
All in all, the rapid development of information technology has to a large extent promoted the effective application of big data technology and block chain technology as well as the accounting industry. At present, promoting the effective integration of financial accounting and management accounting in the accounting system is one of the main development trends of enterprises in the future, which can ensure that enterprises meet the new requirements of market economy development. Based on the future development of the enterprise, mastering the integration strategy between financial accounting and management accounting under the influence of big data and block chain technology can effectively optimize the accounting system. This can enhance the market competitiveness of enterprises and promote the further development of Chinese enterprises.

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