Research Article

Research on Financial Cost Accounting and Control of Small- and Medium-Sized Enterprises under the Background of Data Mining

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1. Introduction

In the period of data blast, individuals have a more extensive scope of ways of getting data. Getting different required data from the Web has turned into the primary wellspring of data. Financial backers attempt to acquire significant data to give information backing to future speculation choices. Undertakings have collected a lot of information in activity and from the executives, and different monetary sites likewise distribute letters of major recorded organizations consistently. Chiefs need to examine this information and go with different choices. In spite of the fact that data frameworks are increasingly more generally utilized in the business of the executive exercises, how to productively look for helpful data is as yet a major issue for business supervisors. To settle on choices more sensible and powerful, supervisors need to specifically deal with enormous measures of information, which is likewise incredibly tedious. Mass data carries many
pessimistic impacts on individuals, the most significant is that there is an excess of futile data, and extricating compelling information is troublesome. A lot of futile data will definitely influence the idealness of supervisors’ independent direction and will unavoidably cause data distortion. It is hard to separate viable data and will definitely prompt a significant expansion in administration costs. Undertakings critically need to direct inside and out investigation of gigantic monetary information to extricate possibly compelling data so that endeavors can utilize it. Is it conceivable to track down another strategy to rapidly handle a lot of boisterous and deficient information to mine valuable data, create powerful data to help independent direction, and deliberately produce a particular model, which undertaking supervisors can utilize just to What might be said about recreating genuine working outcomes? The boundless utilization of information mining innovation is to tackle such issues. Mining helpful data from gigantic information is the basic utilization of information mining innovation. Supervisors can utilize the mining results to lay out target models and afterward lay out a total arrangement of dynamic frameworks, which is valuable for directors to really control dynamic data and pursue the right choices, in order to work on the seriousness of ventures [1–8].

Notwithstanding, the complicated issues achieved by information additionally bring new difficulties for SMEs. The first is the adjustment of the size of information. With the approach of the information period, SMEs should not just complete the assortment, arranging and examination of inside information of SMEs, yet additionally outside natural information, industry information, modern chain information, contender information, utilization information of SMEs. SMEs need to gather, distinguish, sort and store sensibly. The second is the difference in information types. Small- and medium-sized undertakings will create a lot of information during the time spent in creation and activity exercises, including organized information utilized for conventional monetary direction, as well as unstructured information that tremendously affects the monetary decision-production of SME partners’ information. Sensible capacity and use of unstructured information and the utilization of unstructured information to help monetary information in direction are the subsequent test brought by the information age. Obviously, traditional financial analysis methods have shown difficulty in meeting the decision-making needs of modern SMEs. In the process of financial analysis, data mining technology needs to be used reasonably to help SMEs meet the above challenges smoothly. So how to effectively combine data mining technology with financial analysis methods, how to complete the collection, sorting, and storage of huge data sets, and conduct reasonable screening, analysis, and research on these data, so that the value of the data can be brought into play, reflecting the valuable business information, and then help SME managers to make financial and strategic decisions that adapt to the development environment, make SMEs develop in the right direction, and improve the market competitiveness of SMEs is an urgent problem to be solved.

2. Related Work

With the quick advancement of Web innovation, PC applications, computerized reasoning, and other data innovations, data innovation has entered into varying backgrounds and furthermore includes all parts of individuals’ everyday creation and life. Endeavor monetary data development is no exemption. With the ceaseless expansion in the business field of endeavors, enormous medium and little undertakings, for example, state-claimed ventures, confidential undertakings, and global endeavors, are creating increasingly huge scope fiscal summary information consistently. The sporadic and outlandish administration of this monetary information has turned into a difficult issue that influences the typical improvement of corporate money. Notwithstanding, the monetary information board of certain endeavors actually stays at the degree of conventional succeed reports or independent administration programming, and, surprisingly, a few little undertakings actually hold the paper-based administration of corporate monetary information. These conventional and in-reverse administration techniques truly confine the speed of big business advancement. With the rising number of corporate monetary information, the utilization of data and deliberate administration of corporate monetary information has become one of the critical worries of corporate pioneers.

Information mining arose in 1989. It is the study of finding regulations from tremendous informational collections. It incorporates a wide range of exploration fields and primarily brings about the bearing of data sets, measurements, AI, computerized reasoning, and so on. Utilizing “information mining” as the watchword to look on CNKI, beyond 140,000 related papers can be found. Information mining innovation is presently broadly utilized in designing, medication, financial matters, and different fields. Carlos fabricated a monetary choice emotionally supportive network for undertakings in view of the brain network model, and the framework takes monetary proportion file as the primary exploration object to give monetary information backing to corporate monetary direction. Through the brain network model, the effect of corporate monetary choices on pointers can be judged, and the related monetary choices can be chosen in light of the advancement assumptions for monetary markers. This paper centers around the use of brain network models in the monetary field and represents the reasonableness and adequacy of information mining innovation in the monetary field. Tae Kyung Sung utilizes the choice tree model in information mining innovation to complete the monetary examination of endeavors in various outer climates. This study utilizes the choice tree technique to create different monetary conjecture results when the outside conditions change, and the monetary gauge part is improved somewhat. Wang Qing laid out an information mining strategy in light of the dim framework hypothesis and joined with the information on monetary examination, to mine the current monetary information of recorded organizations. Through group examination, the relationship and similitude of corporate monetary pointers were mined,
and the connection between monetary markers in a specific industry in a specific period was closed. Nonetheless, the ends drawn by this calculation might be impacted by the possibility of the information, and whether it very well may be utilized as a reason for monetary examination is as yet worth investigating. Cao Zhong accepts that monetary exercises are a significant piece of the financial exercises of endeavors, and the advancement of big business data should be planned with a monetary data framework as the center, with requirements to finish the assortment, handling, and criticism of information on time. Utilizing information mining innovation to manage the huge measure of data and quick handling pace can meet the plan prerequisites of the monetary data framework. Important data can be found from a lot of monetary information and ideal input can be finished. This study applies information mining innovation to the monetary examination framework and utilizes the benefits of information mining innovation to assist the framework with handling a lot of information and rapid criticism results, demonstrating that information mining innovation has high application esteem in the field of monetary investigation. In any case, this study accentuates the job of information mining innovation in information assortment and handling and has not been executed in unambiguous monetary examination and monetary direction. Gan Weiping accepts that according to the viewpoint of monetary examination, information mining innovation can assist its clients with rapidly acquiring important data and information. Through this innovation, undertaking business data can be immediately handled and the proficient transmission of inner data can be accomplished simultaneously. Assist undertakings with investigating expected markets and clients, and give dynamic premise to the executives’ independent direction. Simultaneously, he additionally applied information mining innovation to showcasing different fields and added reasonable experience in information mining innovation. This study consolidates information mining innovation with business exercises, which gives an incredible premise to board navigation. It is the pattern of future exploration to utilize information digging to offer help for business navigation. Yu Cuijing and Qian Xiaojing applied information mining innovation to the ERP board framework and accomplished good outcomes. Information mining innovation can actually engage the ERP framework and simultaneously complete the viable blend of the inward information of the ERP framework and the outer information of the venture, help the ERP framework to procure, process, and investigate the outside information of the undertaking, and further develop the ERP framework’s presentation. In this study, the information mining innovation is applied to the ERP board framework and has accomplished great outcomes, as yet profiting from the benefits of information mining innovation handling information in huge request and quick speed. Zhao Xuan yuan and Xue Jian lou take the country’s land industry as the exploration item and utilize the group investigation strategy to do a point-by-point bunch examination of corporate monetary markers to furnish financial backers with a dynamic premise. According to the point of view of financial backers, this study leads monetary examination and shows the application worth of information mining innovation. Cao Zhihua summed up the generally utilized information mining strategies, essentially including brain organizations, fluffy sets, and choice trees. He accepted that information mining innovation could not tackle the issues of conventional monetary investigation techniques assuming handling monetary data was just utilized. Future information mining innovation ought to make forward leaps from the two elements of information obtaining and examination objects. According to the point of view of information securing, information mining innovation is utilized to acquire unstructured information. The examination object point ought to be joined with nonmonetary information and unstructured information for joint investigation. Li Rongli accepts that information mining innovation enjoys the benefits of exhaustiveness and profundity, which is truly appropriate for big business monetary information investigation. She consolidated information mining innovation with corporate monetary investigation and developed a monetary examination model by utilizing information mining strategies based on symptomatic information obtained from general judgment and exceptional judgment. This study joins information mining techniques with the monetary examination hypothesis and utilizes bunching investigation, choice tree model, and other computational strategies to help the monetary investigation process, making the examination results more significant.

From the above writing survey, it very well may be seen that the utilization of information mining innovation in the field of monetary examination has been moderately full grown, and researchers in our nation have likewise accomplished a great deal of results in the use of information mining in the field of monetary examination. An agreement has been reached according to the point of view of certain burdens of monetary examination. Later on, information mining innovation is not just utilized in information assortment and handling, yet in addition gives commonsense choice help to pertinent partners of undertakings according to the viewpoint of information mining results [9–15].

3. Construction of the Financial Cost Control System for Small and Medium Enterprises Based on Data Mining Technology

3.1. Cost Accounting and Control System Architecture Design

3.1.1. Physical Architecture Design. The monetary examination framework in view of information mining is mostly planned and carried out in light of B/S engineering. The B/S design has numerous qualities, such as simple organization, simple upkeep, and client accommodation, and understands the detachment of the client side and the server side. Considering the significance and secrecy of the monetary information of small- and medium-sized ventures, the monetary examination framework to be created will be sent
to the intranet and introduced in the neighborhood of small- and medium-sized undertakings and it can accomplish total actual separation from the outside network through the firewall and forestall the assault of unfamiliar unlawful gatecrashers.

3.1.2. Software Architecture Design. The actual engineering configuration chart of the monetary investigation framework for small- and medium-sized endeavors in light of information mining predominantly incorporates the UI Layer (UIL), the Business Rationale Layer (BLL) that carries out client login and UI activities, and the information access layer. It understands the trade and shared calling of monetary information of small- and medium-sized endeavors. The information mining layer conducts inside and out mining and investigation of the monetary information of small- and medium-sized ventures to extricate possibly helpful worth data. The important part of the information foundation layer mainly includes dataset arrangement records and SQL Server 2008 dataset management device to ensure the validity of financial information of small and medium-sized enterprises. In Figure 1, the product engineering configuration graph of the monetary examination framework for small- and medium-sized endeavors is given [16].

3.2. Design of Functional Modules of Cost Accounting and the Control System

3.2.1. Financial Management Function of SMEs. The SME account management functions include financial card management operations, SME asset addition operations, general ledger management operations, and subsidiary ledger management operations. The design of the financial management function module of SMEs is shown in Figure 2 [17] and Table 1.

3.2.2. Asset Inventory Management Function. Asset inventory management mainly includes asset inventory, inventory surplus assets, inventory difference adjustment, multiaccount book management, change order management, and other major operations. Figure 3 shows the design of the asset inventory management function [18].

The detailed description of the SME asset inventory management function is shown in Table 2.

3.2.3. Asset Allocation Management Function. The management functions of asset transfer are mainly operations such as asset transfer, asset transfer, asset reduction, moving joint construction assets, and asset depreciation adjustment. The design of the asset allocation management function is shown in Figure 4 [19].

The specific description of the asset allocation management function is shown in Table 3.

3.2.4. Asset Depreciation and Write-Off Function. Asset depreciation and write-off mainly include operations such as asset depreciation and amortization, detailed depreciation calculation table, departmental depreciation summary table, asset depreciation adjustment, and provision for impairment. The asset depreciation and write-off function design are shown in Figure 5 [20].

The detailed description of asset depreciation and write-off management functions is shown in Table 4.

3.2.5. Asset Data Maintenance Management Function. The maintenance and management functions of asset data include asset changes, asset appraisals, asset impairments, asset splits, and asset consolidation operations. The asset data maintenance management function design is shown in Figure 6 [21].

The specific description of asset data maintenance and management functions is shown in Table 5.

3.3. Database Design of Cost Accounting and the Control System

3.3.1. Conceptual Structure Design. The SME financial analysis system based on data mining is mainly aimed at leaders or investment elites in the fields of SME financial management, SME financial analysis, and so on, such as SME leaders, financial department managers, financial analysts, and investors [22]:

(1) SME entity attributes include SME code, SME name, SME legal person, SME address, contact person, contact number, registered capital, SME attributes, industry, social unified credit code, business Scope, activity area, business supervisory unit, whether it has subordinate departments, number of departments, issuing authority, issuing date, registration date, and remarks

(2) Department entity attributes include department code, department name, department abbreviation, display order, department attribute, auxiliary login, department type, establishment time, inventory organization, department level, telephone, superior department, department head, whether for retail, address, and notes

(3) Customer entity attributes include customer code, customer name, customer abbreviation, foreign language name, industry, whether it is a retail investor, whether it is a DRP node, whether it is a channel member, unit address, contact person, contact number, region, customer person in charge, head office code of the merchant, type of merchant, corresponding department, region, taxpayer registration number, registered capital, economic type, legal person, price group, and remarks

(4) Cash account attributes include account code, account name, mnemonic code, account opening company, currency, account opening date, contact person, contact number, account status, sealing date,
account cancellation date, whether the minimum balance is controlled, minimum balance, minimum balance control scheme, whether maximum balance control, maximum balance, maximum balance control scheme, and remarks.

(5) Item attributes of financial documents include document number, document status, card code, account code, account name, account type, specification model, management department, user department, start time, service life, and withdrawal month, original value in original currency, original value in local currency, accumulated depreciation, net value, provision for impairment, net amount, net residual value, reduction method, and remarks.

(6) Budget report credits incorporate monetary number, monetary classification, division, utilizing division, money, subordinate, move date, approaching sum, account balance, business archive number, voucher number, outline, input charge, current month to month affirmation of record section, account status, account move, account type, administrator, whether to make a record, and comments.

(7) Data credits of SME representatives incorporate worker number, name, ID number, work number, orientation, date of birth, kind of work, division, marriage, personal residence, bank card number, account opening bank, section time, working years, whether it is an extraordinary sort of work, rank, and comments.
### Table 1: Detailed description of financial management functions of small- and medium-sized enterprises.

| Numbering | Action name               | Function description                                                                                                                                                                                                 |
|-----------|---------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| F1        | Financial card management | Financial card management is the comprehensive management of system cards. Including adding, modifying, querying, deleting, and printing financial cards.                                                               |
| F2        | Corporate finances increase | Mainly complete the functions of adding, saving, modifying, deleting, locating, and copying financial cards of newly added fixed assets and deferred assets. When “assets are added,” the system automatically pops up a window for adding assets; you can add, modify, delete, and copy asset cards. Copying is a quick way to input multiple cards with similar card content when inputting. |
| F3        | Financial ledger management | In the process of fixed asset management, it is necessary to grasp the statistics, summary, and other information of assets in a timely manner. The main operations of general ledger management include setting common query conditions, selecting query units, and displaying impairment reserves. |
| F4        | Financial ledger management | A subsidiary ledger is an account book used to classify and register detailed changes in assets within a certain period. Its main operations include setting common query conditions, selecting query units, displaying impairment reserves, displaying usage status and departments, displaying voucher numbers, displaying other card items, and printing detailed ledgers. |

![Asset inventory management](Asset_inventory_management.png)

**Figure 3:** Asset inventory management function design.

### Table 2: Detailed description of asset inventory management functions.

| Numbering | Action name             | Function description                                                                                                                                                                                                 |
|-----------|-------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| F1        | Property assessment     | The business documents for asset count are processed here, and document maintenance and approval are performed. The inventory function only supports the information of the inventory business, and the generated reduction document and difference adjustment document are all documents under the business account book. |
| F2        | Profitable assets       | Documents for inventory surplus assets are automatically generated by the system based on the final inventory check-list after review. The subledger is an inventory difference for classifying and registering the detailed changes of assets within a certain period. |
| F3        | Inventory difference adjustment | The adjustment sheet is automatically generated from the non-conforming assets after the inventory is reviewed. In the account book query, add a query "asset account book" button, and use this button to select the desired. |
| F4        | Multi-book management   | Question data. Account books must be chosen independently; the default is the primary record book, which upholds the multibranch question of one record book. Change request from the executives is the complete administration of progress orders made by the framework. Predominantly incorporate requests |
| F5        | Change order management | Change order, joint check asset card, and joint check specific change order.                                                                                                                                               |

3.3.2. *Logic Structure Design.* The financial analysis system based on data mining mainly includes seven data tables, which are SME entity attribute table, department entity attribute table, customer entity attribute table, cash account attribute table, financial document item attribute table, financial statement attribute table, small- and medium-sized enterprise attribute table, and employee information attribute table [23].
Table 3: Asset allocation management function specific description table.

| Numbering | Action name        | Function description                                                                                                                                 |
|-----------|-------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|
| F1        | Asset call out    | The approval of the transfer of assets is mainly to complete the maintenance and approval of the transfer of fixed assets among the enterprises within the group. It mainly includes adding an approval document, modifying an approval document, reviewing an approval document, a card for a joint investigation and issuing a document, and transferring assets. |
| F2        | Asset transfer    | Asset transfer approval mainly completes the maintenance and approval of transferred fixed assets among the enterprises within the group. It mainly includes modifying the transfer approval document, approval document, and asset transfer. |
| F3        | Assets decrease   | Asset reduction processing is different from asset card deletion: card deletion means that in the month of card entry, the card entry error is found, and the card information is completely removed from the system. It mainly includes cards for adding asset reduction documents, modifying asset reduction documents, deleting asset reduction documents, reviewing asset reduction documents, performing asset reduction, querying asset reduction documents, and checking asset reduction documents jointly. |
| F4        | Mobile co-construction assets | According to the original value of fixed assets, impairment provision, and accumulated depreciation derived from the mobile ERP system, a mobile co-constructed fixed asset card is formed. The business attributes of the card such as asset name, storage location, user department, management department, and user must be lost. Attributes can be set according to the actual situation and imported after forming the fixed asset card ledger of mobile joint construction assets. |
| F5        | Asset depreciation adjustment | After the mobile joint asset card is added, the system does not accrue depreciation. By synchronizing the depreciation accrued in each period of the mobile ERP system to the enterprise asset management system through the adjustment of accumulated depreciation. The adjustment of asset depreciation mainly includes adjustment to increase the original value of assets, adjustment of asset depreciation, and provision for impairment. |
4. Realization of Financial Cost Accounting and the Control System Based on Data Mining Technology

The chapter on the realization and testing of the financial analysis system based on data mining is also an important part of the realization of each function in the software engineering development process. This research will combine the clustering algorithm commonly used in data mining technology to analyze a large amount of financial data and mine potential, important, and valuable financial data information from it, as shown in Figure 7.

As per the ongoing improvement of monetary information of small- and medium-sized ventures, the utilization of customary succeed tables and information insights programming can help in understanding the rundown of monetary information and the examination and investigation of general monetary information. With the consistent extension of SMEs, the monetary information of small- and medium-sized ventures has turned into a remarkable development strategy and it is as yet expanding. Different monetary information is created and gathered. With the rising consciousness of data innovation among pioneers and monetary directors of small- and medium-sized undertakings, they are anxious to find a few regulations that are helpful to the improvement of small- and medium-sized ventures from the monetary information produced by small-
and medium-sized endeavors for a long time. Be that as it may, to understand the powerful examination of a lot of monetary information, the related programming instruments should be utilized to understand the fast and viable investigation of the monetary information and to find the secret significant information data rapidly.

This examination accepts and dissects the monetary information created by the small- and medium-sized endeavors in the one-year creation and activity process. Through measurable examination, around 14,000 bits of monetary information in the one-year creation and activity exercises of the small- and medium-sized undertakings are obtained. Thusly, the size of information investigation acknowledged by this monetary examination framework is at the 10,000-digit level. Obviously, with the quick and inside and out improvement of information mining innovation, the size of information investigation generally arrives at the degree of 100,000 or 1,000,000 (M). Obviously, the monetary examination framework is a long way from the ongoing degree of 100,000 or 1,000,000 (M) in the information mining process. Thus, somewhat, the all-inclusiveness of information investigation and information mining has specific constraints. In the subsequent examination work, this paper will lead top to bottom check and exploration on the monetary examination framework in blend with a bigger information level, to work on the presentation and productivity of the monetary examination framework [24].

4.1. SME Case Selection. This examination takes grain creation undertakings as an illustration to do related research work regarding the matter. Among the numerous assortments of grain, this study centers around examining the monetary information circumstance during the time spent in grain creation undertakings. The examination in this paper is that the first information comes from the yearly monetary information and fiscal reports of small- and medium-sized undertakings distributed by the Grain and Oil Affiliation and different divisions. In the wake of summing up the accounting reports of the above grain ventures, the general monetary record of grain creation undertakings in Xinjiang is shaped. Simultaneously, the totaled information sheets are placed into the SQL Server 2008 data set and broke down involving the examination administration in the OLAP device, shaping into a time-sensitive report.

4.2. Algorithm Selection and Application. This study will direct bunch investigation on the monetary information of the above-chosen small- and medium-sized grain creation ventures. For the most part, the monetary status of an organization can be by and large isolated into four sorts: great monetary status (A), great monetary status (B), normal monetary status (C), and poor monetary status (D). In the group examination process in this segment, the circulation bunching apparatus in MATLAB programming is utilized to understand the monetary group investigation of grain endeavors. The means of the examination are displayed in Figure 8.

Through programming with MATLAB software, the operation results are obtained. In this paper, the data is directly converted into a columnar graph, as shown in Figure 9.

According to the above cluster analysis results, among the selected small- and medium-sized grain production enterprises, 1 enterprise has a good financial status of A-type enterprise, which is M23; a total of 3 enterprises has a good financial status of B-type enterprises, which are M1, M4, and
M10; a total of 3 enterprises whose financial status is general C-type enterprises, namely, M2, M8, and M15; M20 and M25, two grain production enterprises, whose financial status is poor, belong to D category.

5. Conclusion

This examination breaks down the utilization of facts mining innovation in huge commercial enterprise financial examination framework and plans and executes a financial examination framework in view of data digging for the variables like lengthy haul disposing of and forgetting of economic records of a particular venture. This study elucidates the examination basis of the challenge in view of statistics mining innovation and recommends that the use of statistics mining innovation to the examination of massive enterprise economic facts has imperative well worth and exhibits importance. In the sketch phase of the economic examination framework, the objectives and requirements of the framework configuration are clarified, the engineering format of the framework is shown, and the specific factors of the economic investigation framework and the facts set layout ideas are defined in realistic modules. At last, through the economic statistics of the selected small- and medium-sized grain introduction endeavors, joined with the bunching calculation and aggregate, the financial popularity of the above grain advent undertakings is dissected, and the future enhancement layout of the project and the impact on the task are outwardly proven as exceptional graphs. The internal variables of extra enhancement provide a stable dynamic premise to enterprise pioneers and journey monetary backers.

Data Availability

The dataset can be accessed upon request to the author.

Conflicts of Interest

The author declares no conflicts of interest.
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