The Impact of the Arrival of the Big Data Era on Accounting Work

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Abstract. We are living in the era of “Internet +”. As time goes by, business development is getting deeper and deeper, and global data is growing rapidly and will continue to grow. Big data technology is imperceptibly changing our lives. Its influence is not limited to the original business field, but now it is deeply affecting smart manufacturing, financial securities, e-commerce and so on. This article takes the impact of big data technology on accounting work as an entry point, and discusses the positive impact and challenges of big data technology on modern accounting work. Discuss how companies can meet challenges in the face of multiple challenges. I hope that some of my small suggestions can be of some benefit to accounting practitioners and companies.

1. Introduction

Since the advent and development of computer technology in the last century, under the in-depth development of science and technology, we have entered a new era unwittingly. Accounting work has also entered the era of computerization from the era of punching and binding. After years of development and accumulation, various data of enterprises have already piled up. Traditional methods of financial data analysis are becoming more and more incapable in the face of such massive data. Big data technology can be very effective and objective analysis of accounting data, but this is the tip of the iceberg of big data technology. The impact of big data technology on accounting work is reflected in all aspects. From accounting assumptions to the preparation of budgets after accounting data analysis, big data technology can be seen everywhere.

![Fig 1. Advantage](image-url)
2. The Advantages Brought by Big Data Technology to Accounting Work

2.1. Streamline Accounting Workflow
Accounting documents are the basis of accounting information, and the first step in traditional financial accounting is to fill in and review accounting documents. Living in our new era, accounting workers can use big data technology to complete the filling of accounting documents, and the filling of accounting documents tends to be automated. The filling of accounting books is a common method in double-entry bookkeeping. Accounting books can summarize the daily records in accounting documents and lay the foundation for the preparation of accounting statements. Big data is highly intelligent nowadays, accounting books seem redundant, and the cancellation of accounting books is also a simplified aspect of accounting work.

2.2. Promote the Transformation of Accounting Functions
In the development process of modern accounting, although the accounting method of accounting workers has become more and more simplified from the initial manual accounting, the accounting function is in a stable state. The accounting work in the era of big data has evolved from simple financial accounting to management accounting, and the work center has also become more macroscopic. Specifically embodied in: the compiler of the after-sales accounting statement becomes the compiler of the accounting budget, and the accounting budget is adjusted at any time as the business operation changes. In the environment of information sharing across the enterprise, not only can the information exchange between departments, but also the macro-control work of accounting workers can be carried out.

2.3. Solving a Series of Problems in the Accounting Field
There are some problems that cannot be avoided under the product of the times, so there are inevitably a series of problems in the traditional accounting work. The arrival of the big data era has solved these difficulties well. The specific performance is as follows: the collection of data is more timely, and each subsidiary can transmit its own data information to the parent company more quickly, and realize the convenience and rapidization of financial data sharing. Accounting staff are no longer stuck on their desks, and can use the Internet to work efficiently anytime, anywhere. The realization of office liberalization in time and space is a major feature of our big data era, and it is also a great convenience for accountants and their accounting work.

2.4. Optimize the Way the Business Operates
As we mentioned above, traditional financial accounting is transforming its functions in our current information age, and it is also changing the way companies operate. With the support of big data, enterprises have unlimited possibilities to change themselves. For example, there is a kind of “viral marketing” in the emerging marketing methods. It relies on the Internet to launch viral marketing to customers, introduces its products insanely and gains recognition from some customers, and then uses the fast features of modern information transmission to achieve cyclopaedic effects. From this change in marketing methods, we can see that the transformation of business management methods is bound to be. The change of management mode is reflected in the accounting work, which requires the accounting staff to adapt to the new business mode of the enterprise and quickly make strategic adjustments.

2.5. Accounting Data Usage Effect is more Significant
The traditional way of financial accounting is to analyze monetary funds. Contemporary accountants can also monitor and manage business operations by analyzing and processing accounting data. The expansion of accounting work is an inevitable product of the development of the times, which makes accounting workers more and more important in the operation of enterprises. The use of spss, excel and other big data analysis software not only improves the efficiency of accountants, but also frees accountants from the tedious work to better play their professionalism, and also saves manpower and resources for the enterprise. With the help of big data, our data sources are wider and information
sharing is more convenient. Enterprises can not only analyze their own internal data, but also receive external data information to a certain extent. The relative analysis of internal and external information could fully dig the value of the data, while making the company more clear about its positioning and development.

3. A Series of Challenges in the Era of Big Data

3.1. The Current Situation of Accounting Work is Difficult to Change

The enterprises on the market today are varies, and the response to the big data era is also different. Large e-commerce companies such as Alibaba and JD have led the way in using big data technology to optimize their own operations, while some small businesses may still use the traditional accounting methods. In a process of alternating old and new, companies that have updated the latest technology will have stronger competitiveness; and for those enterprises that have various difficulties in upgrading, it is really difficult to survive. Not only that, but there is also a transition period in the updating of technology. If the traditional accounting work method is completely abandoned, it will make it difficult for accounting workers to adapt and have the opposite effect. How to update, there is still a long way to go.

3.2. Accounting Data Management Confusion

The most significant feature of big data is that its users appear massive data every day. Some of the data are indispensable for accounting work, while others are relatively useless. Although the function of big data analysis could simplify the process of accounting analysis, the generation of junk data still increases the difficulty of accounting workers. In today's accounting work, more and more unstructured and semi-structured data have great analytical value. It is a difficult problem to extract effective information from these confusing data. The large amount of data and various forms lead to an increase in management difficulty. If this problem is not solved in time, data management confusion will continue.

3.3. Accounting Work has Security Risks

With the advent of the Internet age, we have to face some new inconveniences while enjoying various conveniences. Security issues are a major problem. In the big data era, there are security risks in accounting information, data collection and transmission, which may not only lead to data leakage during the transmission process, but also may be maliciously attacked. As a new profession in the Internet era, hackers represent the need for it, and it also means that the daily information in accounting work is at risk of being stolen by malicious people. The construction of internal network security problems in enterprises is currently in its infancy, and there will be some security risks, user names and passwords are at risk of being stolen. In summary, in our age of technology, the security of accounting work has been greatly challenged.
3.4. Increased Requirements for Accounting Staff

The knowledge learning of traditional accounting staff focuses on the professional knowledge of the accounting work. While in the Internet era, there is more comprehensive requirements for the professional capabilities of accountants. On the basis of skilled accounting expertise, you also need to be proficient in various accounting professional software. For companies, whether they are training existing accountants or hiring high-quality accountants, the cost will be greatly improved. However, in today's fierce market competition, high-quality accounting talents are the basis for companies to achieve good economic returns. However, if you want to retain accounting talents for a long time and mobilize the enthusiasm of the accounting staff, you must spend more energy on the attention of the accounting staff.

4. Suggestions for Dealing with the Challenges

4.1. Establish a Complete Database

In an environment where internal and external changes occur at any time, there is a great deal of pressure on the enterprise's data storage system. To establish a complete database, first of all, we must pay attention to the database storage system and prepare for the foundation. Then classify the data, classify structured data, unstructured data, and semi-structured data. Semi-structured data also requires professional interpretation to determine the most useful data information that companies can extract.

4.2. Improve the Data Security Prevention System

Not only in business operations, but even in daily life, we can feel the inconvenience caused by information leakage. The security of accounting data, which is of great importance, is even more dangerous. It is extremely urgent to establish a sound data security system. But for now, the introduction of big data technology is still in an incomplete stage, and information security is even more insecure. Modern enterprises need to combine the actual situation of the enterprise, and then establish a safe and effective accounting data security system. Enterprises will implement the security system in depth and jointly to create a network security environment.

4.3. Pay Attention to Accounting Staff

Every industry need high-quality talents. When the importance of accounting work is becoming more and more obvious, cultivating high-quality accountants is investing in enterprises. The demand for accounting practitioners in our time is increasing, and most of the accounting staff can't keep up with the development of the times. If accounting practitioners want to gain an absolute advantage in modern time, accounting practitioners must not only strengthen their professional knowledge, but also continuously learn big data knowledge to enrich themselves. If enterprises want to take the lead, they must improve the overall quality of accounting workers.

5. Summary

Our times are constantly improving and we are in it, and we are also feeling the conveniences and drawbacks. Modernization has changed many aspects of accounting. In general, the advantages are more than the disadvantages. I hope that we can face a series of challenges positively, correctly use big data knowledge to create the greatest positive influences, and constantly improve ourselves.

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