Retraction

Retraction: Research on the Application of Cloud Accounting in Government Accounting under the Background of Big Data (J. Phys.: Conf. Ser. 1881 032091)

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This article has been retracted by IOP Publishing following an allegation that raises concerns this article may have been created, manipulated, and/or sold by a commercial entity. In addition, IOP Publishing has seen no evidence that reliable peer review was conducted on this article, despite the clear standards expected of and communicated to conference organisers.

The authors of the article have been given opportunity to present evidence that they were the original and genuine creators of the work, however at the time of publication of this notice, IOP Publishing has not received any response. IOP Publishing has analysed the article and agrees there are enough indicators to cause serious doubts over the legitimacy of the work and agree this article should be retracted. The authors are encouraged to contact IOP Publishing Limited if they have any comments on this retraction.

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Research on the Application of Cloud Accounting in Government Accounting under the Background of Big Data

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Abstract. In the era of big data, cloud computing and big accounting data are combined to build a cloud accounting application platform that mainly integrates spatial distribution, security, accessibility, and the importance of transforming the state of accounting information. In the face of the wave of economic development, cloud accounting will also begin to be applied to administrative agencies and show great vitality in these departments. On this basis, this article focuses on the application of cloud accounting in government accounting under the background of big data. This article attempts to analyze the characteristics of cloud accounting to explore its functions and application services. In the new requirements of the new government accounting system, the importance of "big data" in the implementation of the new government accounting system is systematically analyzed. The use of cloud accounting in the government compares the settings and levels of the application with traditional government accounting work. The research results show that the emergence of cloud accounting is a major change in the accounting industry. It improves production efficiency and reduces company costs, and is favored by units. But cloud computing has some disadvantages. In today's digital age, how to make cloud accounting a foothold takes a long time to think about how to make cloud accounting seize opportunities and respond to challenges.

Keywords: Big Data; Cloud Computing; Government Accounting; Cloud Accounting

1. Introduction

It can be said that cloud accounting [1-2] is a kind of "electronic accounting"; which uses cloud technology to build a virtual online accounting information system [3] to complete corporate accounting and accounting management. As a kind of electronic accounting [4]; cloud accounting can not only replace traditional accounting; but also meet the requirements of accounting supervision of administrative units. As an electronic device; users do not have to worry about account errors or damage. From the perspective of third-party fairness; cloud accounting can store more information than traditional accounting; and better supervise and manage management institutions.

The "big data" era [5-6] has many characteristics; such as large data volume; different data types; low data value density and fast data processing speed. In order to use the advantages of "big data" to implement government accounting systems; it is necessary to first establish a big data information processing platform. According to the relevant requirements of the government accounting system; the big data information processing platform needs to meet a variety of management requirements at the same time to effectively reflect the functions of budget management; asset management; financial supervision and other functions; and give full play to the central data processing function. Therefore; the big data information processing platform [7-8] that aims to effectively implement the new
government accounting system [9] must include central accounting and central treasury payment [10]; central accounting data; organic integration management of business and central accounts. In addition; in order to fully realize central accounting; it is necessary to further realize the standardization of the accounting system; the establishment of account groups; the standardization of accounting topics; and the standardization of business directions in accordance with the relevant requirements of the accounting standards. New government accounting system ensure the standardization; standardization and efficiency of platform operations.

On this basis; this article analyzes and studies the application of cloud accounting in government accounting under the background of big data. The application of traditional financial accounting in the government is used as the control group; and the application of cloud accounting in the government based on the background of big data is used as the experimental group for comparative analysis. Research shows that the application of cloud accounting in government accounting under the background of big data is conducive to internal supervision and government economic supervision and supervision; and can effectively maintain the healthy development of the market economy.

2. The Important Role of Cloud Accounting in the Development of Government Accounting

2.1. Development Characteristics of Cloud Accounting in the Context of Big Data

2.1.1. High resource sharing
Cloud Accounting uses a combination of cloud computing technology; software and hardware to integrate the basic information of all steps of the company; from the company's purchase of materials; production of goods and products to making financial decisions on the same platform; thereby ensuring real-time communication and seamless communication. Help companies improve management efficiency and reduce maintenance and operating costs.

2.1.2. Provide a basis for financial decisions
The era of big data has brought a huge data foundation to the management of the government. The government's financial management decision is no longer just the analysis of its financial statements and the experience of financial managers in making financial decisions. The government's acquisition; processing; analysis and application of big data directly affect the success or failure of government fiscal decisions.

2.1.3. Reduce the cost of government accounting informatics
Traditional accounting informatics requires companies to purchase related software for installation and use; and also requires professional technicians to perform tedious tasks; such as using; maintaining and managing software. The emergence of cloud accounting can save the government a lot of costs; and it can also provide the government with an effective long-term accounting information system.

2.2. The Development Strategy of Cloud Accounting in the Context of Big Data

2.2.1. Ensure the security of accounting data
Ensuring the security of accounting data is an important prerequisite for the development of cloud accounting. The cloud accounting service platform should increase the capital investment and manpower input of cloud accounting; provide professional ethics training for employees; enhance the backward security of cloud accounting; and develop cloud accounting users for data use. Encryption technology can protect accounting data and user privacy.

2.2.2. Promote the construction of cloud computing platform
Due to the high funding requirements and long cycles; the risk of building a cloud computing platform is high. Therefore; expect the government to make progress. The government can take the lead and
integrate resources; realize the integration of capital; technology; manpower and management of related enterprises; and create a special project to develop a cloud computing platform.

2.2.3. Speed up the process of promoting cloud accounting
The difficulty of cloud computing is largely because users have doubts about cloud computing; so ensuring the security of cloud computing is the key. The government has higher requirements for data updates. Service providers must ensure the timeliness and quality of data updates and improve service levels. In addition; according to the special needs of the government; it can be adjusted at any time to meet changing business needs.

3. Experimental Thinking and Design

3.1. Experimental Ideas
This article analyzes and studies the application of cloud accounting in government accounting under the background of big data. This paper takes the application of traditional financial accounting in the government as the control group; and the application of cloud computing based on the background of big data as the experimental group. It conducts a comprehensive comparative analysis of its security; transparency and financial decision-making in financial management. scientific.

3.2. Experimental Design
Cloud accounting has powerful functions; including coupons; additional accounting; fixed assets; cashier management and mobile terminal functions. It is a comprehensive accounting. As a cloud storage device; cloud accounting is not only used to manage accounts and vouchers in the unit; but also to check and supervise the management organization through the cloud storage function of cloud accounting to prevent bad behavior in the unit.

The purpose of this research is to study the application of cloud accounting in government accounting under the background of big data. According to the division of the experimental group and the control group; the traditional financial accounting application in the government is used as the control group; and the cloud accounting application in the government based on the background of big data is used as the experimental group for comparison. A simple scale is used to evaluate the two For the financial processing of the group; 10 points in the score are the upper limit. The higher the score; the better the indicator processing. The application characteristics of the control group and the experimental group at the government accounting level are shown in Table 1.

| Test group | Test group |
|------------|------------|
| Scientific | Scientific |
| Streamline | Streamline |
| Intelligent | Intelligent |
| Separability | Separability |

4. Discussion

4.1. Discussion on Refined Management Measures of Cloud Accounting at the Government Accounting Level
Accounting cloud computing and traditional cloud computing are accounting software; both tools for keeping accounts. Cloud computing is characterized by more powerful functions and a stronger ability to adapt to the times. In fact; the sustainable development of cloud accounting will not only affect the accounting industry; but also promote the development of the accounting industry. Implementing cloud accounting in management units can effectively improve unit work efficiency. Improve the
efficiency of internal and external supervision of administrative agencies. The emergence and development of cloud computing can enable market economy to develop in a healthy environment. Its security risks are undeniable; but with the development of the times; it will continue to improve. In the future; enterprise use of cloud computing will become the norm. Cloud computing will also become an industry that cannot be ignored in the market economy. Cloud computing is a product that keeps pace with the times. Its appearance will have an impact on the traditional accounting industry. This is a double-edged sword for administrative units. Correct use will greatly improve the efficiency of supervision. With the emergence of cloud accounting; the requirements for accounting professional skills will become higher and higher. Cloud accounting will increase the barriers to entry in the accounting industry. Accountants must not only understand accounting items; but also cloud accounting terminals must be operable. Due to the strict requirements for professional knowledge; the design; development and maintenance of cloud computing can be combined with the traditional accounting industry to interact and develop harmoniously.

![Figure 1](image)

Figure 1. Comparison of application characteristics between experimental group and control group

It can be seen from Figure 1 that the scientific; intelligent; refined; and separable aspects of financial management in the experimental group are higher than those in the control group; in terms of safety; the experimental group is significantly lower than the control group. It can be seen that as an electronic device; cloud computing does not need to worry about account errors or damage. He can better supervise and manage administrative institutions. The government stores accounting data in the "cloud" to process accounting data. When analyzing the accounting decision of the accounting data; its security faces a series of challenges. Therefore; this is a double-edged sword for administrative units; and proper use will greatly improve the efficiency of supervision.
Figure 2. Comparison of financial decision-making functions between the experimental group and the control group.

It can be seen from Figure 2 that the convenience, low cost, efficiency, and personalization of financial decision-making in the experimental group are higher than those in the control group. It can be seen that the development and application of the cloud accounting platform system meets the analysis needs of a large amount of accounting data; improves the efficiency of corporate accounting information services; and reduces accounting costs, especially in the current large and complex accounting information range of enterprises. Accounting data structure. Under this premise; the cloud accounting platform is used to achieve the speed of acquiring; storing; managing; sharing and analyzing accounting information to ensure the timeliness of enterprise accounting data analysis.

4.2. Challenges Faced by Cloud Accounting in the Context of Big Data

4.2.1. Security Challenge
The government stores accounting data in the "cloud" to process accounting data and analyze accounting decisions. For this kind of accounting data; its security faces a series of challenges. The first thing is to prevent cloud billing back-end service personnel from maliciously modifying accounting data. Second; it is necessary to prevent network hackers from maliciously using accounting data and malicious software. The lack of network security system technology will lead to security risks.

4.2.2. Development challenges
Due to high technical and financial requirements; long research and development cycles; and high risks; the development of cloud computing technology in China is not yet mature. Therefore; most of China's cloud computing platforms come from countries with rapid Internet development. Many companies have not confirmed this. Reasons for putting economic and accounting data on external platforms.

Therefore; cloud accounting technology needs to pay enough attention to information leakage and strengthen the authority setting of information technology. If the corresponding authority is not obtained; it will be impossible to directly view and access relevant data. For important financial information; encryption processing is required; especially the various core financial data involving
enterprises. Although the current cloud accounting has been quickly recognized by the government; cloud accounting is currently limited to data processing and does not really play the value of cloud accounting. Therefore; in the subsequent development process; it is necessary to effectively integrate cloud accounting information technology is continuously applied to enterprise accounting informationization through cloud accounting to improve the use of cloud accounting information technology by enterprises.

5. Conclusions
In the research on the application of cloud accounting at the government accounting level based on the background of big data; the application of cloud accounting at the government level based on the background of big data is used as the experimental group; and the application of traditional financial accounting in the government is used as the control group for comparative analysis; From the perspective of the safety and transparency of financial management and the scientific nature of financial decision-making. The research results show that the experimental group Cloud Accounting has more powerful functions and stronger ability to adapt to the times. Cloud Accounting will not only have an impact on the accounting industry; but will also promote the development of the accounting industry. Implementing cloud accounting in the management unit can effectively improve the work efficiency in the unit. Improve the efficiency of internal and external supervision of administrative agencies. The emergence and development of cloud computing can enable the market economy to develop in a healthy environment. Its security risks are undeniable; but with the development of the times; it will continue to improve. In the future; enterprises using cloud accounting will become the norm. In order to better promote the healthy development of government administration; improve the government's financial management system; eliminate drawbacks and perfection; the only way to implement government management improvements will lay a solid foundation for steady development in the future.

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