Research on financial sharing model system under the background of big computer data

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Abstract. The arrival of the era of big data has provided a new development direction for China and even all industries and promoted the development of various industries. The application of advanced science and technology in various industries has comprehensively improved the core competitiveness of enterprises and driven enterprises. The growth of economic benefits has realized the modern informatization development of enterprises. By studying the concepts of big data and the financial sharing model, this paper uses four different research methods to systematically model and analyze the current financial sharing mode in the context of the big data era. Mode and put forward optimization suggestions. This paper studies a new financial sharing model and innovatively proposes a system combining big data technology and global economic integration technology. This system has important practical operability for the standardized operation and standardized operation of enterprise finance. The system is of great significance in realizing the transformation of the financial function.

Keywords: Financial sharing; Big data finance; Intelligent finance.

1. Introduction

The continuous use and innovation of computer big data technology provide new ideas for enterprises to manage tens of thousands of data assets. For the continuously developing and growing group enterprises, business data and financial data have an important impact on the management model, decision-making and investment, personnel scheduling, and production operation of the enterprise. Big data has become an important tool for the development and growth of enterprises. From the national level to the enterprise level, they are considering how to better develop and utilize big data to create more value. In terms of financial management, how to reasonably manage the huge and scattered financial data of subsidiaries has always been the focus of group companies[1]. In the process of continuous integration of big data, cloud accounting, and other information technologies with accounting disciplines, an innovative financial management model of FSSC came into being ---- the financial shared service model (Financial Shared Service Center, FSSC). With its low-cost and high-efficiency financial accounting and management service model, financial sharing has greatly promoted the upgrading and reform of the traditional accounting industry[2]. The level of accounting informatization in the unit, actively explore and promote accounting informatization work, pay close attention to the impact of big data, artificial intelligence, and "Internet +" development on accounting work, and study and explore the accounting information resource sharing mechanism. "Enterprise Accounting Informatization Work Specification" points out that large enterprises and enterprise groups should explore the use of information technology to promote the centralization of financial work[3]. Gradually establish a financial shared service center to provide policy support and guidance for Chinese enterprises to explore, establish and promote the financial shared service center model. In this big environment, this paper will systematically study the financial sharing model under the background of big computer data[4].

2. Research methods

2.1 Literature research method

After collecting, summarizing, and arranging relevant literature on big data and financial shared services, this paper understands the connotation of big data and the theoretical basis and construction framework of financial shared services by studying the literature[5]. On the basis of systematically combing and summarizing the literature achievements, some achievements are selected and applied to the writing of this article[6].

2.2 Theoretical analysis method

On the basis of making full use of the relevant theories of management and financial management, this paper analyzes and summarizes the factors that should be considered in the construction of financial sharing models for enterprise groups and how to use big data technology to build their own financial sharing models, and puts forward corresponding measures[7]. Improve measures to solve a series of financial management problems existing in current enterprise groups, such as low financial processing efficiency, low degree of financial informatization, and insufficient capital supervision[8].

2.3 Module Analysis Method

This paper mainly adopts the module analysis method. On the basis of theoretical analysis, it takes individual financial sectors as an example to discuss how different types of sectors should take advantage of big data to build their own financial sharing model and put forward corresponding improvement measures and suggestions. In this way, it can provide guidance for other enterprises to establish a financial sharing model in the context of big data[9].

2.4 Comparative analysis method

This paper summarizes the development path of the financial management model by showing the principle of the financial sharing model, compares the advantages and disadvantages of the financial sharing model and the traditional financial management model in different periods, and summarizes the financial sharing in the context of big data. Characteristics of the pattern[10].

3. Literature review

In the era of big data, the development of digital technology is an important driving force for enterprises to achieve digital transformation. Under this trend, enterprises have begun to carry out the strategic financial transformation and integrate financial data by establishing financial sharing centers to ensure the smooth progress of business and financial integration[11]. Due to the short time of application of financial sharing in China, there are various problems that affect the important role of the financial sharing center in enterprises, so it is urgent to study and solve these problems. New IT technologies such as big data and cloud computing have promoted the digital transformation of enterprises, and financial transformation is the top priority for enterprises to achieve digital transformation[12]. The development of technology has promoted the transformation of the financial management model of enterprises, turning traditional financial accounting and accounting into management accounting and achieving the purpose of separating financial accounting and management accounting. In order to meet the needs of enterprises for financial accounting, under the impetus of the new industrial era, enterprises have established financial sharing centers, shifting from decentralized management to centralized management, from modularization to integration, integrating financial data resources, and integrating business, financial and management. Organic integration ensures the smooth progress of the integration of industry and finance. After the emergence of financial sharing, the problems of construction have attracted the attention of scholars. Enterprise Consulting Company's survey report on technological change driving sharing upgrade pointed out that the change in big data technology has driven sharing upgrade. The construction of

the enterprise financial sharing service center is based on the concept of business and financial integration and put forward many valuable suggestions for the construction of financial sharing. The reimbursement process is taken as an example to study the design of the financial shared service model, and the financial shared service center has done profound thinking, which provides ideas for how to establish a financial shared service center under the background of big data. The financial shared service center of cloud accounting expounds on the management method of monetary funds of enterprises. According to the elaboration of the above literature, this paper can find that the current research on the problems of financial sharing is not perfect, mainly focusing on personnel, information processing, etc., and most scholars study corporate financial sharing from a specific background or situation Related issues have certain limitations. In view of this, based on the research of previous scholars, from the perspective of enterprise financial transformation, based on the current background of the era of big data and the application of new technologies, this paper comprehensively studies the problems existing in financial sharing in enterprise application and proposes a universal solution to supplement the insufficiency of relevant research at this stage.

4. Basic Concepts of Big Data and Financial Sharing

4.1 Big Data financial Sharing

In today's era, big data technology, intelligent production technology, and wireless network revolutionary technology are three important advanced technologies that promote the development and reform of the entire era. Among these three advanced science and technologies, big data technology is the most common, and it should be

The most widely used. If you interpret big data literally, it can be understood as a very wide range of data content; and if you interpret big data conceptually, it mainly refers to information with a relatively large amount of information and a high level of value. Also, relatively more. The biggest feature of big data is that the data content is relatively large, the variety is relatively wide, the processing time is relatively short, and the value density is relatively low. It is precise because of the characteristics of big data itself that people's production and life are increasingly dependent on big data technology, and the demand for it is increasing day by day.

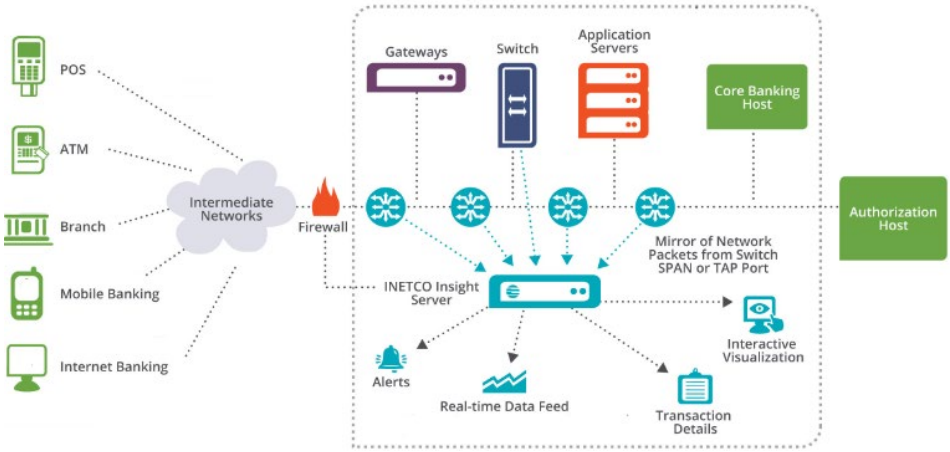

Fig.1 Basic Concepts of Big Data and Financial Sharing

4.2 Financial sharing

The financial sharing service was originally a new form of financial management in the United States. With the development and growth of some Chinese companies, it has gradually been promoted in China. Financial sharing is a change to the traditional management model. It improves the level of enterprise financial management services by classifying various financial and business operations of the enterprise, formulating unified standards, and integrating financial services into financial sharing for management. The establishment of the financial sharing center can greatly reduce the management

cost of the enterprise, improve the work efficiency, realize the norms and standards of financial management, improve the service quality, and play a certain role in the improvement of the core competitiveness and value of the enterprise. Through the exploration of some Chinese enterprises, the development of financial sharing in China can be divided into three stages: the first stage is the centralized processing of financial accounting work, which mainly integrates the financial processing of various scattered companies so as to achieve cost reduction and efficiency improvement; the second stage is process optimization, forming standard processing methods and service processes; the third stage is the full expansion of operational capabilities. Through the analysis of the process of the financial sharing center, the growth point of the business is found, and different services are provided to the internal and external service objects, respectively, so as to improve the operation ability and realize the profit of the enterprise. In this case, the traditional financial management model is difficult to adapt to the development needs of enterprises in the era of big data due to a series of problems such as slow financial information transmission and low efficiency. The advanced nature of financial sharing can speed up the informatization of financial management and Intelligent and improve the quality of business decision-making.

5. The theoretical basis of the financial sharing model and the comparison with the traditional financial management model

5.1 Resource Allocation Theory

The resource allocation theory believes that the limited resources are allocated to various business departments in a reasonable way, and the minimum resources are used to create the maximum value. Economies of Scale Theory Economies of scale are the theoretical basis for the creation of the Financial Shared Service Center. It mainly refers to the fact that in a specific period, if the absolute quantity of products produced by an enterprise exceeds the supply, the unit cost of the enterprise will drop. Enterprises must continuously reduce the average cost of products and increase the profit of products by expanding the scale of production and operation.

5.2 Standardization Theory

Implement standardized management, including tool standardization, operation standardization, labor action standardization, labor environment standardization, and other factors. The standardization of financial work can make financial internal control effective, financial operation standard, and form the optimal allocation of financial resources. The implementation of financial sharing on one platform has the same caliber of financial information, which is conducive to unified accounting processing and comparative analysis, and the unified processing process can improve the efficiency of financial work. It not only saves costs and improves efficiency but also enhances the comparability of information, providing a reliable basis for financial analysis and performance appraisal.

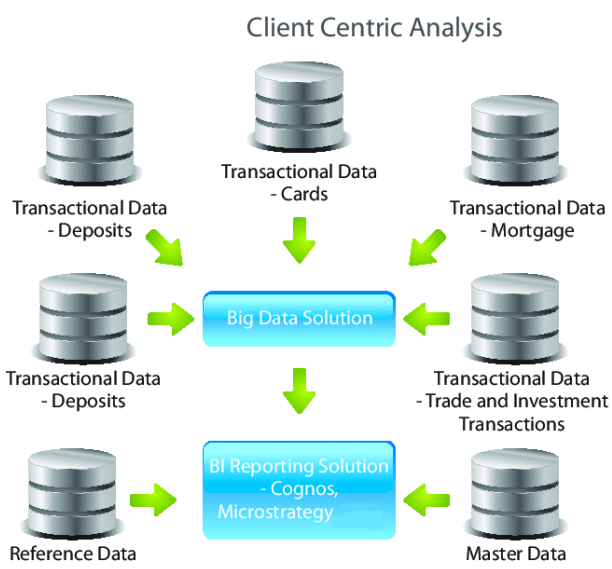

Fig.2 Financial sharing model system under big data

5.3 Business Process Reengineering Theory

The complex procedures and things are decomposed into independent and interconnected standard services through standardized processes. When a new process is initiated, the process administrator can quickly analyze the classification of the process according to the requirements of the initiated process. And classified into the required service process types through the information system. The core of process reengineering is to reset the business process for customer satisfaction so as to achieve the overall optimization of the enterprise rather than individual optimization.

5.4 Comparison of financial sharing mode and traditional financial management model

Traditional financial management is a kind of static management. Compared with the traditional financial management mode, the financial sharing mode is a major innovation of the financial management model in the era of big data.

Table 1 Comparison of differences in financial management models

model	Time backgroud	advantage	shortcoming
Centralization of power	The era of planned economy	Complementary advantages, reasonable resource allocation, and full display of economies of scale	Branches lack enthusiasm to participate in management
Decentralization	In the early stage of the market economy era	Increase the enthusiasm of employees to participate in management; increase economic benefits	Difficulty in implementing strategies
Combination of centralization and decentralization	The developing market economy era	Overcome the shortage of extreme centralization or decentralization	The extent of centralization and decentralization is very difficult to grasp; limited by the benefits and costs of centralization and decentralization
Financial sharing model	Big data era	Process, standardization, high efficiency, low cost	May lead to unclear rights and responsibilities; rely on network and information technology; there are data security risks

5.5 Pattern Times Background Advantages Disadvantages

Centralized and planned economy era Achieve complementary advantages, rational resource allocation, and fully demonstrate economies of scale; branches lack the enthusiasm to participate in management.

Decentralization In the early stage of the market economy era, Increase the enthusiasm of employees to participate in management; increase economic benefits; and makes it difficult to implement strategies.

The combination of centralization and decentralization The developing market economy era Overcomes the shortcomings of extreme centralization or decentralization. The extent of centralization and decentralization is difficult to grasp, limited by the benefits and costs of centralization and decentralization.

Financial sharing model Big data era Processed, standardized, high-efficiency, and low-cost May lead to unclear rights and responsibilities, reliance on network and information technology, and existing data security risks.

6. Exploration and Analysis of the Construction of Financial Sharing Mode Based on Financial Sharing Mode

6.1 Research on the construction of enterprise financial sharing model

In the early days of the establishment of the Financial Sharing Center, enterprises were evaluated in terms of structure, resource allocation, and workflow. First, formulate a project evaluation plan, then fully collect various data and information, and finally organize the obtained information, make a project evaluation report, and improve the management system. Risk, check the company's analysis report with the current specific situation of the company and establish an accurate positioning of the financial sharing center management system. The current business scale, business model, communication network, and construction planning of the enterprise shall comprehensively consider the situation in various fields to meet the management requirements of the enterprise. Secondly, formulate a plan for the internal financial process of the enterprise to ensure that the steps of the financial sharing center are standardized. In the construction of the financial sharing center, it is necessary to clarify the job responsibilities of each position, fully consider the fairness and uniqueness, plan the business process included in the data-sharing platform and the business process suitable for standardized management, and ensure that it is uploaded to the enterprise financial data-sharing platform. The division is consistent. Planning professional and technical personnel to upgrade the original system, build a system software control module that can complete cloud computing technology and data integration, and build a practical and efficient financial sharing center service platform. Enterprises need to cultivate professional technical personnel, assign and select personnel according to the new work process, open professional accounting positions, and do a good job in service work. Combined with changes in the external and internal environment of the enterprise, improve the working methods, flexibly use the information technology service platform, do a good job in the maintenance and management of the website, and ensure the orderly operation of the core business of the financial sharing center.

6.2 Research on the Construction of Financial Sharing Model of State-owned Enterprises

At present, China is in a critical period of economic system reform. As an important part of China's economic system, state-owned enterprises are of great practical significance in optimizing their financial management models for China's development. By analyzing the problems that some state-owned enterprises have in the process of financial management informatization construction in the new era, the current state-owned enterprises in China mainly exist within the enterprise.

There are four main problems: the inconsistency of the department's information system, the insufficient integration of the business system and the financial system, the insufficient quality of

financial staff, and the poor talent incentive system. In response to this situation, relevant units must take targeted measures to establish a unified enterprise internal information system based on their own actual conditions, formulate comprehensive information system use, supervision, and maintenance strategies to ensure its integrity and security; The integration of industry and finance, formulate new corresponding internal systems and integrate financial processes and business processes in terms of systems, thereby reducing the difficulty of financial business data collection, processing, identification, and other activities. Make mistakes; improve the overall quality of financial personnel, and formulate perfect promotion channels and development plans for an internal financial personnel. After the basic work such as financial data statistics is gradually replaced by computers, management accounting will become the main direction of the transformation of high-level financial accounting personnel; optimization The salary performance system ensures the multi-level designation of the system, that is, different incentive schemes are formulated for employees at different levels. Only by accomplishing the above points can the informatization level of financial management of Chinese state-owned enterprises be truly improved, thereby achieving the purpose of resource integration and economies of scale and ultimately helping the smooth realization of China's economic system reform goals.

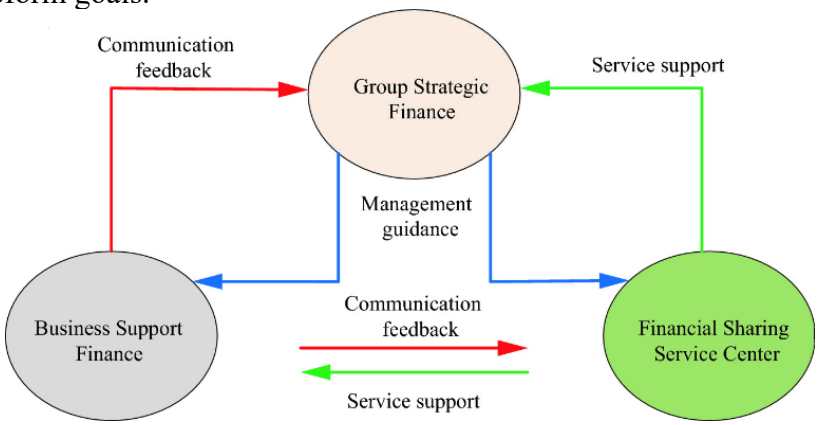

Fig.3 Financial sharing model system system under big data

6.3 Research on the Construction of Small and Medium-Sized Enterprises' Sharing Model

Small and medium Restricted by factors such as enterprise talents, technology, and capital, there is a lack of decision-making information acquisition channels and professional management personnel to process and analyze information. The financial shared service center can effectively solve the problem of financial work information acquisition for small and medium-sized enterprises, and the rapid development of big data has realized the financial The massive data storage, value mining, and visualization of the shared service center can provide a technical foundation for the informatization of financial management of small and medium-sized enterprises. However, under the existing technical conditions, there are still great risks in the construction of financial shared service centers for small and medium-sized enterprises. It should be based on the existing technology, continuously improve, step by step, and gradually improve the performance of financial shared service centers, improve the financial work efficiency of small and medium-sized enterprises, and comprehensively Realize enterprise management information. Before building a financial shared service center, small and medium-sized enterprises must make the employees at all levels highly unified, do a good job in the preparations before the start of the financial shared service center project, and combine their own business scale, business model and future strategy on the basis of sufficient research. Accurate functional positioning of development needs, formulate service goals, plan business scope, determine project plans, and strengthen employee skills training. And formulate and optimize the management system and scientific evaluation system that match the organizational structure to reduce risks at the internal control level. Continuously optimize the process of the financial shared service center for SMEs to realize business process reengineering and standardization. After the related system functions are simplified, the functions are further modularized and divided

into expense control module, imaging system module, bank-enterprise interconnection module, tax management module, and management decision support module to reduce the difficulty of operation and maintenance of the financial shared service center.

7. Management Sections in the Financial Sharing Model under the Background of Big Data

7.1 The Fund Management Section

With the intensive operation of enterprise group finance, the amount of centralized payment of funds is getting larger and larger, and the degree of automation is getting higher and higher. The centralized payment management of funds has become an important part of the centralized management of funds for the intensive financial resources of enterprises. By building a centralized management model of centralized payment and sharing of funds, the group can achieve centralized funds, reduce fund accumulation, compress bank accounts, strictly review fund receipts and expenditures, and strengthen budgets. Control and improve the efficiency of capital management. Fund management based on the management of financial sharing model uniformly regulates the income and expenditure within the scope of the group enterprise, eliminates the accumulation of funds in subordinate units, improves the group enterprise's ability to manage and control funds and uniformly allocate funds, and effectively reduces the financial expenses of the enterprise. At the same time, the fund manager of the financial sharing model concept changes the payment method, builds an expenditure management model of "unified budget and two-level review," and clarifies the hierarchical review items and authority.

The financial sharing mode management standardizes the account management system, and funds are managed in a unified and standardized manner at the group enterprise level, which simplifies the group enterprise account management system, reduces bank accounts, and compresses the payment level. The headquarters of the group company is responsible for the settlement, and the payment efficiency is improved. The detailed accounts of "each unit" set under the "internal transaction" account of the group enterprise and each unit's financial account shall be reconciled in a timely and regular manner. In the financial management and control system, real-time comparison of bank balances and book balances of accounts, as well as real-time dynamic monitoring and early warning of transactions, improves capital risk prevention and control.

7.2 Accounts Receivable Management Section

In the context of the big data era, the main goals of accounts receivable management are: on the one hand, to clarify the accounts receivable management process and to fully integrate information technology, business, and financial management processes with the advantage of system functions; on the other hand, to make full use of The existing big data technology actively realizes the group company's accounts receivable management needs, making the business process more standardized and simplified. To optimize accounts receivable management based on big data intelligence, first of all, it is necessary to effectively close all management links involved, build a standardized and complete process closed loop that can supervise capital flow and cross-system management and control, and provide the application of RPA technology. Convenient. Accounts receivable management optimization can be achieved from two aspects: billing, reconciliation, and collection process optimization and risk management. Financial robot automation can be applied to processes with high repetition rates, cumbersome procedures, and prone to problems, while risk management requires separate analysis for pre-management and post-management. Pre-management can use RPA technology to screen financial indicators, reduce dimensionality and calculate credit scores, and then use the K-Means clustering algorithm to analyze the owner's credit rating model and set different accounts receivable limits and standards for different credit levels; The post-event management needs to establish a risk prediction model with the help of K-Means clustering algorithm, and on this basis,

use the BP neural network to build a bad debt prediction model to jointly supervise the accounts receivable management risk of the financial sharing center. Therefore, the accounts receivable process optimization based on RPA technology can use big data technology to carry out the pre-owner credit rating and post-event bad debt prediction work and improve the management level of the enterprise group's accounts receivable.

7.3 Electronic Accounting File Management Section

The development of network technology and the arrival of the era of big data have promoted the change of the management work and management methods of electronic accounting files, from the traditional storage-based development to the acquisition, storage and application-based. Electronic accounting files are not limited to the workplace. Under the network environment, you can view and organize data files anytime and anywhere when you work in any area. It does not need to be recorded through paper media, and a password is designed in the network. It ensures that information will not be leaked, and at the same time, scientific comparisons of accounting content in different periods can be made. Through the role of big data and cloud computing technology, a scientific electronic file management method can be realized, and at the same time, it can combine its own management with other scientific management, which not only does not require a lot of human resources but also improves the efficiency of work. The scientific management of electronic accounting files can not only reduce paper costs and save resources but also reduce the burden of staff to a certain extent because the management of electronic accounting files needs to be completed by computers. With the assistance of the era of big data and technology, a large number of accounting resources have been mined and sorted out, and then keywords are selected for mining, and the mined keywords may be related to the development of the enterprise, which does not only provide a reference for the management of the enterprise but also realizes The healthy development of accounting file management.

7.4 Performance Management Section

In the era of big data, establishing a standardized performance management process can significantly improve an enterprise's performance management business processing capability, improve management and control, and stimulate employees' enthusiasm for work. Performance management should be carried out from six closed-loop modules: goal setting, goal decomposition, early warning and supervision, reason analysis, assessment and incentive, and summary and improvement.

(1) Target setting: Using big data and cloud accounting technology, the internal and external data of the financial sharing center can be obtained so as to conduct information evaluation and analysis on these data and clarify the design and implementation goals of performance management indicators.

(2) Decomposition of goals: Quantify and decompose the goals of performance management from the two dimensions of organizational performance management and personnel performance management, and implement them in each business unit, department, and employee.

(3) Early warning and supervision: The process and results of performance and quality can be controlled through the performance management system. When there is a discrepancy between the expected performance and the actual results, an early warning will be given to the units and individuals whose performance is expected to fail to meet the standard.

(4) Reason analysis: Clean and process it through big data technology, and then use a series of methods such as year-on-year, chain comparison, and benchmark comparison to analyze the performance. The analysis results can be displayed in the form of reports in the performance system.

(5) Appraisal and incentives: Improve and continue to maintain employees' work enthusiasm by rewarding employees' performance results.

(6) Summarize and improve: Conduct summary communication and feedback communication with employees on the results of performance appraisal, problems displayed, and improvement methods. Performance management is to integrate the business process and related systems of the

group enterprise, improve the ability of automatic performance management, reduce the time and cost of performance management of the group enterprise, and enable the management to implement performance management in real-time.

8. Problems existing in the financial sharing model of Chinese enterprises in the era of big data

8.1 There are problems in the location selection of the financial sharing center

According to the survey, when Chinese enterprises set up financial sharing centers overseas, there are problems such as a lack of understanding of the taxation and legal systems of some overseas countries or regions and communication barriers in terms of language, which increases the operating costs of enterprises. Some countries or regions have stricter supervision on bills, data, and other information, which has caused obstacles to the transmission of enterprise information.

8.2 The financial sharing center is not closely connected with the business of the enterprise

The financial sharing center is not the same as the actual operating address of the enterprise, and the business management information is superficial. The financial personnel of the financial sharing center are separated from the business and can only analyze and process the business through data information, and cannot truly and accurately grasp the business situation; the financial system of the financial sharing center. It is difficult to connect with the business system, and the business information is not delivered in a timely manner, which will cause the information received by the financial information system to lag.

8.3 The technical support system of the financial sharing center needs to be improved

In the era of big data, the scale of data continues to expand, the amount of data is huge, and the types of data are various. The technical support system of the financial sharing center of Chinese enterprises is not perfect and cannot be connected in time, which makes the financial sharing center processing business speed not timely enough and does not improve customer satisfaction. Degree requirements.

8.4 There are fewer management accountants in the financial sharing center

At present, there are many financial accountants in the corporate financial sharing center, and there are few management accountants, and the financial accountants are better at financial accounting and have poor overall quality. Therefore, enterprises should pay attention to training liberated financial accountants. Transition to management accounting. The financial shared service centers of most enterprises can only provide financial support for some branches of the enterprise and cannot achieve the goal of providing financial services for the entire enterprise group.

9. Suggestions for the optimization of the financial sharing model

9.1 Strengthen the study of domestic and foreign laws and regulations

The emergence and development of big data technology have played an important role in promoting the speed of business development and enhancing the competitiveness of enterprises, and also promoted the development of the financial sharing model. However, compared with the developed countries in the world, China's policies and regulations on the security of financial information systems still have defects and deficiencies to varying degrees. Therefore, corporate financial personnel should actively study laws and regulations, continuously improve their understanding of new financial and accounting policies, and continuously strengthen their comprehensive quality and professional skills so as to avoid the financial sharing model in the specific implementation process. Problems improve the enterprise's awareness of risk prevention and the

ability to resist risks and, based on the actual situation of the enterprise, actively use legal means to protect the interests of the enterprise from being infringed. At the same time, enterprises that set up the financial sharing system overseas should have a full understanding of local laws and regulations to prevent legal risks for Chinese enterprises due to legal blind spots.

9.2 Build a future-oriented intelligent financial platform

Promote the integration of financial system and business system in an orderly manner, integrate CRM system, SRM system, order system, e-commerce system, AMS system, contract system, BPM system, golden tax system, etc. The intelligent financial sharing platform establishes a business-driven integrated financial information processing process; the second is to build a management accounting platform based on business intelligence and obtain multi-dimensional and three-dimensional data information through technologies such as XBRL; the third is to build an artificial intelligence-based management accounting platform. The intelligent financial platform, through the application of rule robots, process robots, and intelligent robot technologies, gradually replaces the routine work of the financial sharing center with financial robots and finally realizes the sharing center model with artificial intelligence as the main body.

9.3 Process and system optimization

When updating the system, ensure that the operation and functions of the system are based on and centered on the business work and financial work of the group, rather than blindly obsessing over the system update but ignoring the operating experience of the staff, causing trouble to the staff in the use of the system. In addition, the information system should establish and improve the connection point of the business and financial data while ensuring the subdivision of the basic work of the enterprise's business and finance so as to reduce the cost of information communication between the business department and the financial department. Finally, we should improve the risk prevention system as soon as possible, improve the security of data during transmission, and avoid the leakage of data and information in the information platform.

9.4 Optimization of financial personnel reserve

The recruited employees should tend to be compound talents in business and finance. However, due to the scarcity of such talent resources, a talent training system suitable for the financial shared service center should be gradually established internally to train and improve business personnel. The data analysis thinking and market insight of financial personnel, and focus on cultivating all-round staff who are proficient in business, finance, information data analysis, and have the ability to execute and operate. It should also improve the employee incentive mechanism as soon as possible, mobilize the initiative and enthusiasm of employees, and reduce the turnover rate of financial personnel.

9.5 Platform information sharing optimization

Mining and analyzing the data in the platform through methods such as big data and data mining can help managers find possible problems and risks and avoid them in a timely manner and can also help rationally allocate resources. Managers should pay more attention to the value of data. After the most basic collection, classification, and sorting of data, the data can be shared. In the current era of the digital economy, data capital is undoubtedly the primarily productive force.

9.6 Reengineering specific relevant business processes

9.6.1 Integrate and reengineer material procurement and payment business.

During the construction of the financial shared service center, the business process reengineering of the material procurement business and payment business can be carried out: design the main line of the business process, that is, according to the submission of the procurement plan - review.

The business process of verification and approval—processing documents and invoices—platform settlement—account processing integrates material procurement and payment services through the shared center; design branch business processes, that is, in the process of document and invoice processing, the current account is automatically generated and remitted to the general ledger. Journals are automatically generated in the accounting process and remitted to the general ledger.

9.6.2 Integrate budget management with capital management and cost management.

In the budget management module of the financial shared service center, the data collection and analysis functions of the big data technology and the data-sharing ability of the financial shared service platform are used to combine the budget indicators, budget execution with the income and expenditure of funds, and the accounting and distribution of costs and expenses. , to achieve real-time comparative analysis of relevant data, timely detection of implementation deviations, and give early warnings so as to urge relevant departments and causative units to analyze and correct the reasons for implementation deviations so as to ensure the smooth realization of the overall budget and strategic goals of the enterprise.

9.6.3 Process reengineering design of expense reimbursement business

In the financial shared service center, the enterprise's expense reimbursement business process will be redesigned as follows: standardized electronic reimbursement approval form-upload scanned image data of original credentials—approval of reimbursement documents-approval and approval, and payment via bank-enterprise interconnection process after entry-Filing of original paper documents. This reimbursement process reengineering design has greatly improved the reimbursement efficiency of the enterprise, fully reflecting the high efficiency and low-cost characteristics of the financial shared service center.

9.7 Establish a data security prevention and control mechanism

Under the background of the era of big data, enterprises generate massive amounts of data information at all times, and the problem that needs to be solved is the information security risk of the network. Once the data information is leaked or lost, it will bring great losses to the enterprise, especially for the important information or secrets of the enterprise. Only by guaranteeing the security of enterprise data and information can enterprises not be in a dangerous situation. How ensure the security of data transmission and storage has become very important for enterprises. In the era of big data, in order to ensure the operation of the financial shared service model, the In order to enjoy the efficient transmission and control of information that the service model should have, it is necessary to do a good job in the security construction of the data model. It is necessary to ensure security from the three nodes of the information flow. First of all, in the data collection stage, a data system is established to ensure that the collection of information is not affected by the outside world, and data security is ensured. Find problems in the collection of financial data, establish a corresponding defense system, build a firewall for financial data information, improve the safety factor of financial information, and minimize the risk of data collection during the collection stage. Secondly, the data processing system and the data security management system should work at the same time, implement security awareness to the financial personnel of each shared service model, integrate the two aspects of data processing and data security management, and ensure the security of financial data. Finally, the data storage stage is the last step of data flow, and the financial data is stored in the financial shared service model database after information sharing. A person in charge should be specially assigned to conduct a unified security test on the storage system to ensure the security of the financial data collection stage, circulation stage, and storage stage.

10. Conclusion

The focus of traditional financial work mainly includes two aspects, one is to account for the economic activities of a company, and the other is to generate financial reports based on financial

information. However, its financial information is mainly generated after the development of economic activities and does not have strong timeliness. If there is a problem, it will have a greater impact on the economic development of the enterprise. The rational use of the financial sharing model can promote the transformation of the financial work of enterprises as soon as possible, transition to the direction of intelligence and digitalization, improve the quality of financial management work, and provide better services for enterprises. Therefore, the implementation of the financial sharing model is an inevitable trend of the times.

The financial sharing model in the context of big data requires a process of exploration and practice, both in its establishment and in its implementation. This is an overall change in financial control, and the issues involved are extremely cumbersome. The emergence and application of the financial sharing model play a very important role in improving the analysis and processing capabilities of corporate financial data and information, so it has attracted the attention and favor of enterprises. Enterprises should combine their own business development characteristics, scientifically and rigorously build a financial sharing model, and then escort the healthy and stable development of the enterprise. Enterprises should clearly recognize the challenges in the specific implementation of the financial sharing model and formulate effective measures to comprehensively improve the implementation effect of the financial sharing model, continuously improve management, and promote the overall development of the enterprise.

In view of the current financial management situation of Chinese enterprises, this paper puts forward reasonable suggestions on the internal financial sharing model of Chinese enterprises based on the background of big data and relies on the institutionalized path of intelligence sharing to build a high-standard, high-collaboration, high-informatization, and high-process financial sharing center. On the basis of innovation, the financial management function of Chinese enterprises has achieved the management functions of reducing workload, improving operational efficiency, reducing management costs, and enhancing enterprise value. Theoretical guidance.

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