



Establishment of Financial Accounting Information Disclosure Model in the Era of Cloud Computing

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Abstract. The era of cloud computing is an era of information technology (it) everywhere. The IT industry has changed from centralized to open and distributed systems, and more than 50% of global business transactions are processed by Internet-based systems. In this new environment, accounting professionals face many challenges, such as data security, privacy protection, quality control and auditability. In addition to these traditional problems, there are also some new problems in this era, such as the responsibility of cloud computing service providers for financial reporting fraud or other illegal acts of their service users. The main purpose of establishing financial accounting information disclosure model is to help enterprises and organizations share their financial data with each other in a more convenient way. This will also enable them to make better decisions based on data obtained from others. What are the benefits of using cloud computing? The main benefit of using cloud computing is that it allows companies and organizations to save time and money by not having to maintain their own servers or computers.

Keywords: Cloud computing era · Accounting information · Model establishment

1 Introduction

Management accounting cannot directly obtain original data from financial accounting information because financial accounting processes economic information in business activities according to unified accounting standards, while management accounting has diversity and flexibility. The two are difficult to match in many ways: first, the way of financial accounting collecting original information can not meet the needs of management accounting. For example, if the authenticity and accuracy of unit product cost are caused by improper collection of original financial accounting information, the result will not affect the final result of financial accounting, but will affect the authenticity and accuracy of management accounting information. Second, timeliness [1]. The data of financial accounting is generally the data generated by month, quarter and year-end, while management accounting sometimes needs the data at a certain time point. Third, the “dimension” of the original data collected by financial accounting does not meet the

needs of management accounting. For example, direct materials, financial accounting only needs to distinguish the direct materials consumed by a product, but management accounting may need the data of direct materials consumed by a workshop and a team.

Through the analysis of the cycle process of financial accounting and management accounting, the cycle process of both can be simplified as “original information collection - mode operation - Report”. However, in the specific connotation, there are great differences between the two. For financial accounting, the collection of original information is essentially accounting recognition and measurement, as well as filling in accounting vouchers; Model operation is essentially the preparation of accounting entries [2]. The ledger, general ledger and accounting statements of financial accounting can be regarded as the result of model operation. For management accounting, the collection of original information is the process of selecting original information in the cycle of management accounting; Model operation is the process of calculation, comparison and difference analysis, and generates corresponding reports. Although there are differences, the starting point of the cycle of both is the business activities of enterprises. Therefore, financial accounting and management accounting can be compatible by combining the original information sources.

2 Related Work

2.1 Cloud Computing Era

At present, enterprises have different types of work responsibilities, infrastructure and locations, including physical/virtual machines and containers, in addition to public/private clouds. Cloud computing is responsible for protecting the platform, allowing enterprises to manage their various workloads, infrastructure and locations from a single management console, so that they can also deploy common security policies across all locations.

Many enterprises use multiple cloud services and applications, all of which are monitored from one CASB. Therefore, enterprises can effectively implement security policies, solve cloud service risks, and ensure compliance across all cloud services (public and private clouds).

Usually, enterprises will consider using MDR services only when they have no resources or personnel to continuously monitor threats. These service providers enable enterprises to improve their threat detection and event response through continuous monitoring.

This enables enterprises to separate and isolate applications and job responsibilities in the virtual data center. It uses virtualization software only security mode to assign finely adjusted security policies to each partition and even each job responsibility.

Container is an independent executable part of software, which also includes everything needed to run it, including code, runtime, settings, system tools and system libraries. Containers usually share the operating system [3]. Any attack on the operating system may cause all containers to be infected. Container security solutions enable scanning before containers are created, and in addition to providing protection, they also monitor the runtime.

Sometimes malicious activities will penetrate the enterprise network and will not be detected by other types of network defense systems deployed by the enterprise. In this case, spoofing technology can provide insight and can be used to find and detect such malicious activities. It will also take an active security posture and defeat attackers by deceiving them. Currently available spoofing solutions can cover multiple levels within the enterprise stack and cover networks, data, applications, and endpoints.

With different systems and participation connected through the same network of enterprises, SDP allows enterprises to define who needs to know what, so as to effectively remove sensitive information from the public eye. This helps reduce the attack surface by checking the identity and status of the device before allowing the device to access the application infrastructure [4]. Remote browser provides a remote virtual environment in which a web browser can be opened, and since this environment is not connected to the enterprise network, browser based malware cannot penetrate the enterprise network to steal data.

These security solutions monitor all endpoints for any unusual / malicious behavior. EDR focuses on detecting abnormal activities and then investigating them. If threats are found, they will be repaired and mitigated. According to Gartner, by 2020, 80% of large enterprises, 25% of medium-sized enterprises and 10% of small enterprises around the world will use EDR function.

2.2 Accounting Information Disclosure

At present, in the corporate enterprise with the separation of ownership and management, the relationship of entrustment and entrustment has been formed between the owner of the enterprise and the operator of the enterprise. The enterprise management authority is entrusted by the client (Investor) to operate and manage the enterprise and has the fiduciary responsibility. Similarly, a de facto entrustment relationship has been formed between the creditors of the enterprise and the enterprise management authority because of the credit relationship. The management authority of the enterprise has the responsibility to properly, reasonably and effectively operate the assets of the enterprise [5]. The financial accounting report is that investors and creditors can timely understand the custody and effective use of assets by the enterprise management authority, and can comprehensively reflect the distribution of financial resources, operating results and cash flow of the enterprise.

Facing the complex business environment, the enterprise management needs to make a large number of important decisions, and all these decisions must rely on the relevant information provided by the financial accounting report. It provides reliable and essential information for the enterprise management to make reasonable judgment and decision-making, which will obviously help the management to make correct decision-making.

Investors, governments, creditors, workers and trade unions, suppliers and customers, these external information users will face many problems that need decision-making when they have various economic relations with enterprises. For example, investors' investment decisions, creditors' credit decisions, the government's macroeconomic management decisions and employees' decisions. Supplier credit decision, customer purchase decision, etc. [6]. All these decisions need to be made on the basis of understanding the financial situation, operating results, cash flow and other information of the

enterprise. The financial accounting report can provide this information to reduce the decision-making risk of stakeholders.

3 Establishment of Accounting Information Disclosure Model

Because China's accounting system, the format, content and filling methods of the accounting statements submitted to the outside world are unified and fixed, and remain unchanged for a long time, the information of the statements provided by enterprises is limited. The accounting standards have very strict and systematic provisions on the format, content and filling method of accounting statements, but there are no specific provisions on the disclosure of off balance sheet information. Therefore, the disclosure of off balance sheet information in the financial statements published by each enterprise is different, and the specific contents of disclosure are also different [7]. Most enterprises choose some information they are willing to publish independently, Especially the information that plays a positive role in the company's image, but for the information that will have a negative impact on the company, we try our best to hide it.

First, establish the activity code table and cost driver code table, and establish the corresponding relationship; Establish the product variety code table, and establish the corresponding relationship between products and activities according to the cost driver; Establish a cost center code table, that is, a cost library code table. Secondly, establish the corresponding relationship between department cost accounting and cost base cost accounting. The setting of financial accounting cost subjects remains unchanged as required by the accounting standards, but a corresponding relationship must be established between the detailed accounts of auxiliary production costs and manufacturing expenses and activity-based costs [8]. This correspondence can be solved in the following two ways: first, when the setting of detailed accounts is allowed and the resources consumed by unit activities can be directly measured, the activity cost is regarded as a level of detailed accounts. Second, if the setting of detailed accounts is not allowed, or the resource cost consumed by unit activity is difficult to measure directly, and the estimation method is adopted, the two can be linked by setting transition accounts. That is, set "cost base" (primary account) and "activity cost" (secondary account) in the transition account, and modify the accounting voucher appropriately. Figure 1 below shows the accounting information disclosure model.

The traditional assessment of operators is mainly based on economic benefits. The assessment method is relatively single and unscientific. Many operators take risks to achieve their goals, resulting in the distortion of accounting information. Therefore, formulate a reasonable and effective incentive mechanism for managers, so that enterprise managers will feel that there is no need to fabricate false accounting information [9]. In addition, the enterprise performance assessment system should pay attention to the legitimacy and scientificity of the process. The design of assessment scheme and the selection of performance evaluation indicators should strengthen the assessment of the whole process of accounting information generation and avoid preference for result state, so as to correctly guide the operation of accounting work and ensure the provision of true and effective accounting information.

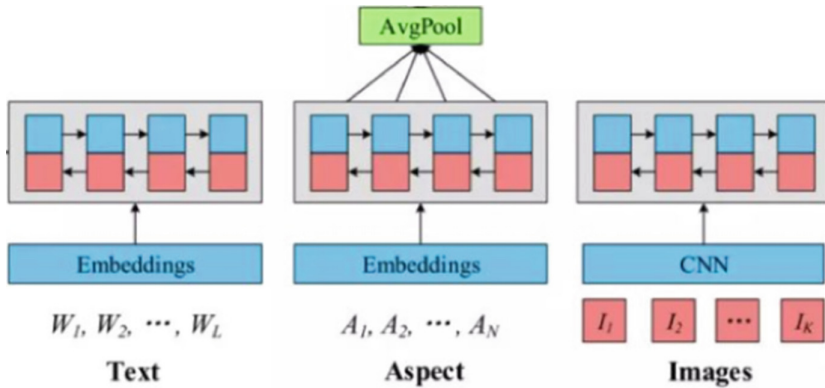


Fig. 1. The model for Accounting information

We should formulate a series of practical systems and regulations on the post responsibilities of accounting personnel, accounting treatment procedures, property management, property inventory, original record management and other aspects, so as to avoid the distortion of accounting information caused by the confusion of internal management of the enterprise. Establish accounting institutions, formulate corresponding financial management measures, and allocate accounting personnel to ensure the authenticity of accounting information [10]. Strictly implement the internal accounting management system, continuously improve the supervision and management of the collection, recording, classification, summary and other processes and relevant links of accounting information, timely find and correct the problems in accounting work, ensure the quality of accounting information, and truly reflect the economic management activities of enterprises.

4 Conclusion

In the era of cloud computing, the financial accounting information disclosure model is established. It is necessary to disclose the information available to users and other interested parties (such as investors, creditors or auditors). The main purpose of this disclosure model is to provide users with accurate and reliable financial data in time. In this disclosure mode, there are three types of financial accounting information: basic (non-financial) accounting information; Supplement (non-financial) accounting information; And non-financial business transactions.

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