

Research on innovation of basic accounting work in Universities in the Era of Big Data

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Abstract: With the rapid progress of cutting-edge technology, digital life has penetrated into all aspects of the public's daily life and workplace work. As the foundation of financial work, the basic functions of accounting have also experienced the baptism of the era of big data. Big data not only brings challenges to traditional accounting functions, but also opens up new development space and promotes the continuous optimization of basic accounting functions. Based on this, this paper mainly discusses and analyzes how the basic accounting work of colleges and universities can carry out innovation under the background of big data era.

Keywords: Big Data Era; University Accounting; Basic Work

Introduction

In the era of big data, the wide application of information technology has a profound impact on the basic work of accounting in colleges and universities. On the one hand, big data provides rich data resources for accounting work in colleges and universities, which helps to improve the accuracy and timeliness of accounting information; On the other hand, big data also brings challenges in data security and privacy protection. Therefore, under the new era background, the basic work of college accounting needs to be innovated urgently.

1. Characteristics of college accounting basic work in the era of big data

1.1 Data-driven

First of all, the main body of accounting information processing has undergone a fundamental change, and the traditional manual operation mode has been gradually replaced by computer-assisted processing, which greatly improves the efficiency of accounting data collection, processing and analysis. With the support of computer technology, accountants can complete data entry, verification, summary and other work more quickly. Thus, it provides strong technical support for the financial management of colleges and universities^[1]. Secondly, the basic accounting work in colleges and universities pays more attention to data analysis and mining. In the data-driven environment, accountants are no longer limited to traditional accounting processing, but begin to pay attention to the potential value of data. Through in-depth mining of massive data, accountants can find the rules and trends and provide targeted decision support for the management of colleges and universities.

1.2 High degree of informatization

With the rapid development of information technology, the informatization degree of accounting basic work in colleges and universities has been significantly improved. Through the introduction of advanced accounting software and systems, the accounting work in colleges and universities has been automated, and the work efficiency and accuracy have been greatly improved. The traditional manual accounting method is gradually replaced by electronic processing, which reduces the occurrence of human error. In addition, information technology enables the financial data of colleges and universities to be updated and monitored in real time, so that the management can grasp the financial situation in time and make scientific decisions. Meanwhile, with the help of information technology tools, the financial report of colleges and universities can be automatically generated, which not only improves the accuracy of the report, but also saves a lot of human resources.

2. Difficulties faced by basic accounting work in colleges and universities in the era of big data

2.1 Data security and privacy protection issues

With the advent of the era of big data, the amount of data involved in the basic work of accounting in colleges and universities has

increased sharply, and the types of data are more diversified. However, in the big data environment, accounting data of colleges and universities may be illegally obtained through the Internet, mobile devices and other ways, leading to data leakage. Once data is leaked, it will not only damage the interests of colleges and universities, but also violate the privacy rights of students. In addition, due to the huge amount of data involved in big data technology and the complexity of data types, traditional data security protection means are difficult to cope with, and hacker attack means are constantly upgraded, accounting data security of colleges and universities is faced with severe challenges^[2]. In addition, China's laws and regulations on data security and privacy protection are not perfect, which is difficult to meet the needs of accounting basic work in colleges and universities in the era of big data. Some colleges and universities may have illegal operations when processing students' personal information, leading to privacy disclosure.

2.2 Insufficient capacity of accounting personnel

Accountants need to have strong data analysis ability in order to extract valuable information from massive data. However, some accountants lack relevant skills and are not qualified for data analysis work. Big data technology involves many fields, such as cloud computing, artificial intelligence, etc. Some accounting personnel in colleges and universities need to master these technologies to improve work efficiency. However, some accountants have limited understanding of new technologies and insufficient application ability, and some accountants do not pay enough attention to informatization, which leads to the disconnection between accounting basic work and informatization construction.

2.3 Accounting system does not match big data environment

China's current accounting standards are difficult to adapt to the development needs of the era of big data, and some accounting standards have fuzzy areas when dealing with accounting matters generated in the environment of big data. In the environment of big data, accounting methods need to be constantly innovated, and the current accounting methods in colleges and universities are still dominated by traditional methods, which is difficult to meet the needs of the era of big data. In the environment of big data, the quality of accounting information is affected by data quality, data processing methods and other factors. It is difficult to guarantee the quality of accounting information in some colleges and universities, which affects the accuracy of accounting decisions.

3. Innovation strategies of college accounting basic work in the era of big data

3.1 Strengthen data security and privacy protection

Under the background of the current era of big data, the basic work of accounting in colleges and universities is facing unprecedented challenges and opportunities. In order to ensure the accuracy and security of accounting information in colleges and universities, a set of perfect data security management system must be formulated. First, it is crucial to clarify responsibilities for data security. This requires all relevant departments and personnel in colleges and universities to fully realize the importance of data security and clarify their respective responsibilities and tasks in data security work. Secondly, in order to ensure data security, colleges and universities should adopt advanced encryption technology to encrypt accounting data. Encryption technology can effectively prevent data leakage and tampering during transmission and storage, and ensure the confidentiality of accounting information^[3]. At the same time, universities also need to regularly update and upgrade encryption technology to cope with changing network security threats. In addition, strict access control of accounting data in colleges and universities is also a key measure to ensure data security. Only authorized personnel can access relevant data, which requires colleges and universities to establish a sound user identity authentication and authority management mechanism.

3.2 Improve the accounting personnel ability

Colleges and universities should formulate a complete training plan according to the characteristics of the era of big data, and conduct systematic training for accounting personnel. The training content should include the basic concepts of big data, data processing technology, data analysis methods and the specific operation of accounting work in the big data environment, etc. Through training, accounting personnel

can master the big data processing tools and improve work efficiency. At the same time, in order to stimulate the enthusiasm of accounting personnel in the innovation of accounting basic work, colleges and universities should reward accounting personnel who have outstanding performance in innovation. The form of reward can be diversified, such as issuing honorary certificates, providing promotion opportunities, giving financial subsidies, etc. Through the incentive mechanism, stimulate the innovation enthusiasm of accounting personnel and promote the continuous innovation of accounting basic work.

3.3 Improve the matching of accounting system and big data environment

Through the mining and analysis of massive data, potential problems and risks in accounting can be found, so that measures can be taken in advance to avoid the occurrence of financial risks. Big data technology can also help us realize the automation and intelligence of accounting and improve work efficiency. Combined with big data technology, traditional accounting methods can be optimized. For example, by establishing a data model, we can monitor and analyze accounting data in real time, discover anomalies in time, and ensure the accuracy and integrity of accounting information. In addition, we can also use big data technology to forecast and analyze accounting data to provide strong support for financial decision-making in universities.

Conclusion

In the era of big data, the basic work of accounting in colleges and universities is facing unprecedented challenges and opportunities. Through the innovation path, strengthening the application of big data in the basic accounting work of colleges and universities will help improve the efficiency of accounting work, prevent financial risks, and provide a strong guarantee for the sustainable development of colleges and universities.

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