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Research on Financial Sharing and Accounting Information Quality Under the Background of Big Data Information

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ABSTRACT

This study examines Yonghui Superstores' adoption of financial sharing amidst the big data landscape, investigating its impact on accounting information quality. Through a detailed case analysis, it explores how big data technology facilitates financial sharing and its effects on data accuracy and transparency. Findings reveal a 30% increase in data accuracy and a 25% improvement in transparency post-implementation. Recommendations are provided based on observed enhancements and remaining challenges, aiming to optimize accounting information quality. By merging empirical evidence with theoretical frameworks, the study sheds light on the complex interplay between big data-enabled financial sharing and accounting information quality. It offers actionable strategies for organizations to enhance their financial sharing models, emphasizing the importance of big data in modern financial management. This research contributes to both academia and industry, fostering advancements in financial practices in the digital age.

KEYWORDS

Big Data, Financial Sharing, Accounting Information Quality

INTRODUCTION

In the era of rapid digital transformation, big data has emerged as a pivotal catalyst, reshaping the landscape of corporate finance and accounting practices. Companies are increasingly leveraging massive, real-time, and diverse data flows to inform strategic decisions and optimize operations. The integration of big data technologies into financial information exchange systems promises significant improvements in the quality of accounting data. However, this integration also introduces unique challenges, in particular in data security; privacy preservation; and ensuring the precision, reliability, and clarity of shared financial records.

Despite the growing body of literature on big data and financial sharing, there is a notable gap in understanding the specific mechanisms through which these practices influence the quality of accounting information. Most studies focus on broad outcomes, such as enhanced accuracy and transparency, but fail to delve into the underlying processes and practical implications. This gap is particularly evident in the retail sector, where the complexity of financial data and the need for robust data management are especially pronounced (Yoshikuni et al., 2023).

This study aims to bridge this knowledge gap by conducting a meticulous examination of the intricate dynamics between financial data sharing mechanisms and the quality of accounting

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information, with a specific emphasis on accuracy, reliability, and transparency. Using Yonghui Superstores as a case study, the research explores the precise pathways and mechanisms through which financial sharing practices, powered by big data, affect accounting information quality. It evaluates the tangible outcomes and limitations of financial sharing in enhancing the integrity and promptness of accounting data while addressing the challenges related to data veracity and trustworthiness in a big data ecosystem.

The primary objectives of this study were as follows:

- Investigate the specific mechanisms through which financial sharing practices, powered by big data, influence the quality of accounting information
- Assess the tangible outcomes and limitations of financial sharing in enhancing the integrity and promptness of accounting data
- Propose strategies for refining financial sharing methodologies and augmenting accounting information quality through the strategic use of big data innovations, regulatory frameworks, and transparency measures
- Conduct a sector-specific analysis of the synergies between financial sharing and accounting information quality in the retail sector, using Yonghui Superstores as a case study

By achieving these objectives, this study aims to provide a comprehensive framework for guiding organizations in navigating the complexities of financial data sharing and enhancing accounting information quality in the era of big data. The findings will offer valuable insights for both academic researchers and industry practitioners, contributing to the development of more effective financial sharing practices and regulatory frameworks.

LITERATURE REVIEW

The interplay between financial sharing and accounting information quality within the realm of big data has garnered significant attention from both scholars and practitioners because of its profound implications for corporate performance, transparency, and risk management. This section provides a comprehensive review of the existing literature, highlighting key findings, identifying gaps, and setting the stage for the research objectives.

Financial sharing systems have been increasingly recognized for their potential to enhance the accuracy, completeness, and comparability of financial data. Studies, such as Szaller et al.'s (2023), have demonstrated that efficient financial sharing platforms can significantly improve the quality of financial data across subsidiaries, leading to better decision making and increased investor confidence. However, these benefits are often contingent upon effective data standardization, system integration, and organizational readiness. Szaller et al. also noted that inadequate data standardization, system integration challenges, and resistance to change can hinder the full realization of these benefits. Brewis et al. (2023) highlighted how big data technologies can enable real-time data flows, improving the accuracy and completeness of financial records. Han et al. (2023) further emphasized the role of advanced analytics in detecting and correcting data errors, thereby enhancing the reliability of accounting information. Chen and Lai (2023) explored the use of blockchain technology in financial sharing services, noting its potential to create secure and transparent financial records, which can significantly reduce the risk of data manipulation and fraud. Chowdhury (2023) discussed the integration of artificial intelligence in management accounting systems, which can provide deeper insights and support more informed decision making. Artificial intelligence can automate routine tasks, freeing up human resources to focus on strategic analysis and planning. Kaur et al. (2023) highlighted the role of artificial intelligence and machine learning in financial services, showing how these technologies can improve business systems by enhancing operational efficiency and customer service.

Challenges and Recommendations in Big Data Indexing Strategies

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