

A Study on the Application and Optimization of Centralized Financial Management Model in JR New Media Company

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Abstract

In the traditional media model, users intelligently and passively receive information. With the continuous development of the new media industry, the traditional centralized financial management model gradually exposes many drawbacks, which are no longer adapted to the development requirements of the media in the new era, and its financial management model is constantly being adjusted and optimized. Starting from the definition of centralized financial management mode, the article quotes the data of JR New Media Company and some websites, studies the construction of centralized financial management mode of JR Company, analyzes the problems existing in the implementation of centralized financial management mode of the new media company, and puts forward suggestions on how to optimize the centralized financial management mode, including the establishment and improvement of the financial decision-making, budgeting, funds management. It also puts forward suggestions on how to optimize the centralized financial management model, including establishing and improving the financial decision-making, budgeting, capital management, early warning management mechanism, establishing a unified and optimized performance incentive standard, and upgrading the work level of the company's financial management personnel, etc., so as to improve the level of the financial management of JR New Media Company and promote its sustained and smooth development.

Keywords

New Media, Centralized Financial Management, Optimization Recommendations

1. Introduction

With the continuous progress of science and technology and the rapid development of society and economy, the new media industry has a higher and higher status in the national economy, and the new media industry is a product of the fusion of traditional media and new technology, and its development prospects in China are extremely broad. In recent years, the new media industry has been developing rapidly in China, and its market scale is also expanding. New media companies mainly include online social media platforms represented by WeChat and Weibo and short video platforms represented by Jitterbug and Shutterbug. The new media industry has a broad market prospect in China, and its industrial scale is also expanding. As the new media industry continues to develop and grow in China, its business model has gradually changed from the traditional model to the new media model. With the continuous development of China's economy, the scale and number of enterprises have been growing rapidly, which also requires enterprises to have stronger core competitiveness in the market competition, and take effective measures to ensure that they are invincible in the market competition (Afsharian et al., 2021). Financial management as the core content of enterprise management work and an important part, determines the effect and efficiency of enterprise management, to enhance the core competitiveness of enterprises is of great significance. However, in practice, due to the large differences between the new media industry and the traditional media industry, there are problems in the financial management model of many new media companies, resulting in their role in financial management cannot be fully realized. However, its market competition is more intense, coupled with the existence of problems such as an unreasonable financial management model, which leads to its poor operating efficiency. Therefore, the level of financial management is directly related to whether the enterprise development strategy can be realized and the strength of enterprise competitiveness (Ren, 2022). Therefore, it is necessary to formulate a scientific and reasonable financial management model according to the actual situation of the new media company, and continuously improve and optimize it in practice. Therefore, to solve these problems and improve the level and efficiency of enterprise financial management, this paper analyzes and discusses the financial management model of a new media company as an example. Firstly, it introduces the overview and business model of the new media company; then it analyzes the challenges faced by the financial management of the new media company; finally, it analyzes the problems arising from the application of the centralized financial management model in the new media company from different perspectives and puts forward corresponding countermeasures.

The purpose of this study is to explore the application and optimization of centralized financial management mode of JR New Media Company, which has certain novelty. First of all, from the research background, JR New Media Company, as a rapidly developing new media enterprise, has certain represen-

tativeness in its financial management mode, and it is of practical significance to study its centralized financial management mode. Secondly, in terms of research methods, this study will use various methods such as literature review, case analysis and questionnaire survey to comprehensively analyze the financial management model of JR New Media Company, so as to put forward targeted optimization suggestions. Finally, on the research results, this study will deeply discuss the advantages and disadvantages of centralized financial management mode, as well as the specific implementation plan of optimization suggestions, so as to provide reference for the financial management of JR New Media Company.

Through this study, we will be able to understand more comprehensively the application of the centralized financial management model of JR New Media Company, put forward targeted optimization suggestions, and provide reference for the company's future financial management. At the same time, this study can also provide certain reference and inspiration for the financial management of other similar enterprises (Ta & Gao, 2022).

2. Overview of JR New Media, Inc

JR New Media Company (hereinafter referred to as JR Company) is a group company, which was established in June 2015. JR Company is subordinate to five professional subsidiaries operating in the information technology client market. JR Company formulates the overall strategic plan, mainly providing culture, media, new media business development, organization of cultural and art exchange activities, large-scale ceremonial celebration activities planning, film and television advertising business, and other related activities (Pujiharto et al., 2023). Based on the informatization operation of new media, JR's information release, product release, and industry solutions are mainly hosted on the self-developed cloud platform of new media client "JRCS". The JRCS cloud platform focuses on news releases and video releases and is dedicated to providing more timely and interesting information for users. The content of the platform includes news, interviews, local information, art, finance, entertainment, live broadcasts, videos, and other personalized recommendations based on each user's interest, location, and other dimensions for targeted recommendations, recommended content not only includes the above but also games and film information. The development goal of the platform in the next five years is to focus on improving the quality of information release and accurate delivery, according to the user's city, automatic identification of local news, and accurate recommendation to residents. To create a first-class brand in the industry; at the same time expand its offline business, so that its online and offline development at the same time. JR is a group of companies, so it has a total of five subsidiaries; its subsidiaries have JR Company's development the beginning of the establishment of subsidiaries, but also in the acquisition of private new media companies around the ability to operate on their own and management of the relative sta-

bility of new media companies. At present, JR is in the stage of continuous development and exploration, and its main business market has a relatively strong competitiveness compared with other competitors. Some of JR's subsidiaries, before the merger and acquisition, most of them were operating independently locally and had a certain degree of profitability. Specifically, JR's strategic layout of business is mainly focused on the app online business, as well as offline business operations such as commercial performances, news interviews film and television advertising, etc. (Bustani, 2022). The parent company of the JR Group mainly adopts a "centralized financial management and control model". New media companies also belong to the media industry, but unlike traditional media companies, new media companies are generally Internet companies (Basa, 2023). For example, JR Group mainly adopts an operation model that combines online and offline profits to make profits. For example, in FY2020, the profits of its parent company and subsidiaries are shown in the **Table 1** below:

Table 1. Income statement of JR's parent company as well as subsidiaries for fiscal year 2020 (in millions of dollars).

Project	Parent company	Subsidiary A	Subsidiary B	Subsidiary C	Subsidiary D	Subsidiary
Operating revenue	9341	1437	1133	1333	1763	1368
Operating costs	4780	501	851	712	1377	784
Business taxes and surcharges	456.1	93.6	28.2	62.1	38.6	58.4
Selling expenses	1782	128	163	104	115	144
Overhead	1467	189	162	149	140	168
Financial expenses	597	119	100	134	167	159
Operating profit	558.9	406.4	-171.2	171.9	-74.6	54.6
Nonoperating income	1203	-	-	-	-	-
Nonoperating expenses	572	-	-	-	-	-
Total profit	1189	406.4	-171.2	171.9	-74.6	54.6
Income tax expenses	54	12.19	-	5.16	-	1.63
Net profit	1135.9	394.21	-171.2	166.74	-74.6	52.97

As shown in the table, the consolidated revenue of the parent company and subsidiaries of JR Company for the year 2020 is 163,750,000 Yuan, and the consolidated total profit is 15,040,200 Yuan; in terms of revenue, the five subsidiaries contribute 8.8%, 6.9%, 8.1%, 10.7%, and 8.4% of the operating income, respectively, and the amount of the selling and administrative expenses of the parent company of the JR Group of Companies is huge, and the pressure on the cost is high, and the expense The reason for such a high level is mainly due to the large number of staff within JR, and the employee compensation that most of the annual income needs to be used for paymen (Ainorrofiqie et al., 2021). Therefore, the high burden of costs and expenses also adds a lot of pressure to the subsequent development of the company. As JR New Media is an Internet type of business, the 2020 epidemic did not have a great impact on JR's online business, and the epidemic instead intensified people's reliance on the Internet.

In addition, due to the unique characteristics of the new media company's service industry, the APP launched by JR Company has different local characteristics, which can accurately deliver content and advertisements to local users according to its different regional characteristics. JR Group's subsidiaries are located in different cities in Jiangsu Province and Anhui Province, which is highly decentralized, and when the subsidiaries are short of funds, they are unified by the parent company to make transfers. Overall, the group is still highly centralized in terms of capital management. At the same time, the group gives different degrees of flexibility to its subsidiaries and carries out the necessary supervision and control.

3. Analyze the Building of a Centralized Financial Management System at JR New Media, Inc

The construction of financial sharing and the development of online information systems can guarantee the timely and accurate transmission and collection of internal control information (Basa & Indrawan, 2023). At present, JR's business control system includes three major parts, namely, the service support system, operation control system, and financial special system, which specifically include: the merchant service platform, smart meter system, parking lot charging system, and staff restaurant system of service support system, asset leasing system, property management system, comprehensive budgeting system and marketing planning system of operation management system, and tax management system, financing business system and insurance management system of financial special system, management system, financing business system, insurance management system. The development and utilization of the above front-end systems provide real and accurate data for the financial sharing system, Oracle E-Business Suite, and financial statement system to carry out financial accounting, report production, and other financial control and financial accounting work promptly. The direct exchange of data ensures the timeliness and accuracy of the enterprise's information and communication, and the construc-

tion of JR New Media’s centralized financial management system for operation control, fund circulation, and accounting is shown in the **Figure 1** below:

As shown in the above figure, from the perspective of internal control, the collection of data from various operation and control subsystems ensures the smoothness of internal and external information communication channels of the enterprise. The existence of the capital circulation module, marked by the independent operation of the sharing center, provides feedback on the information transmitted by the operation control module, which ensures the scientific approval of capital authorization and also controls the execution of the budget (Si-payung, 2022).

4. Problems under the Centralized Financial Management Model

4.1. The System for Allocating Financial Decision-Making Authority Does Not Meet Scale

Due to the strong technical content and innovative characteristics of the new

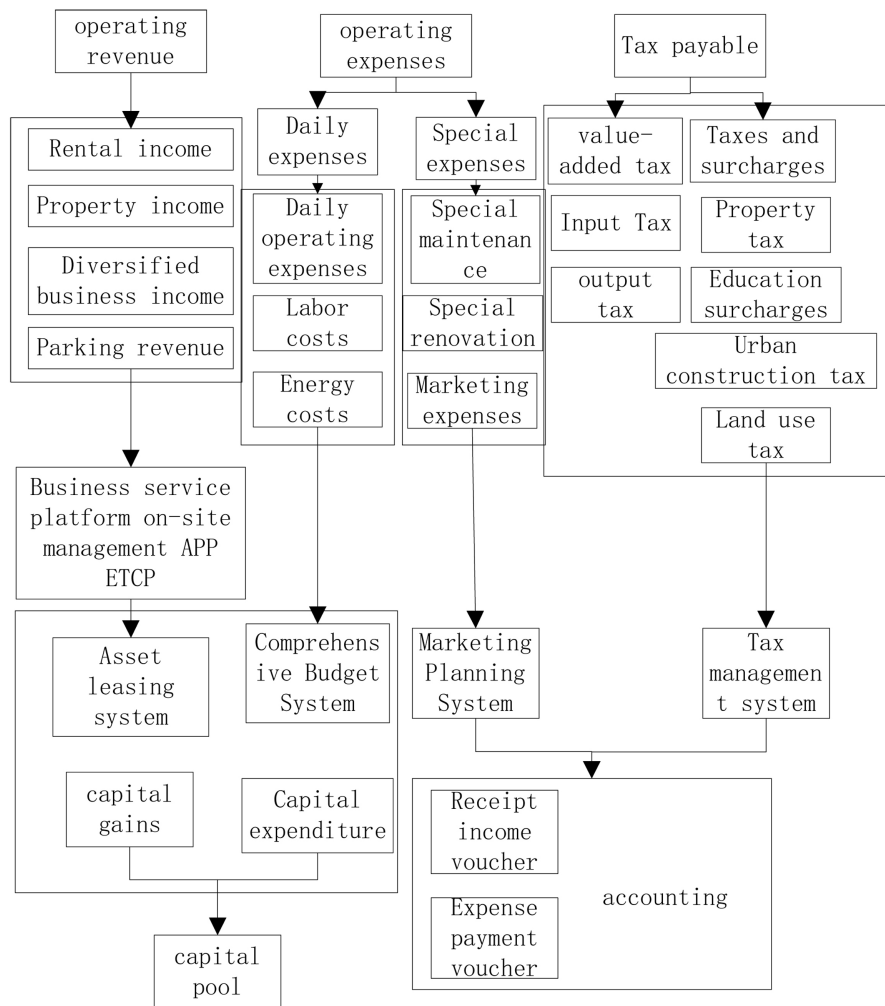


Figure 1. Aerial view of JR’s operation control, capital circulation, and accounting.

media industry, it involves many aspects of the operation process, so its financial management work is also more complex. In China, many enterprises have chosen the centralized financial management mode. This financial management mode is conducive to improving the overall competitiveness and profitability of enterprises, but also to reducing internal business risks, optimizing the allocation of resources, and enhancing the efficiency of the use of corporate funds. However, there are some problems in the centralized financial management mode, such as the lack of effective supervision mechanisms for subsidiaries, and the lack of a perfect assessment system. Under the centralized financial management mode, the decision-making power of the company is jointly decided by the general meeting of shareholders and the board of directors, and the shareholders allocate the corresponding decision-making power according to the number of shares they hold. At present, the shareholding structure of new media companies in China is mainly as follows: 90% held by the state, 10% held by the public and other individual investors. The design of this shareholding structure gives new media companies greater freedom in financial decision-making, and the major shareholders can manage the enterprise according to their wishes, thus making the financial decision-making of new media companies more democratic and scientific. However, when China's new media companies implement the centralized financial management model, their financial decision-making power allocation system is unable to meet the requirements of scale. When the scale of the enterprise is small, the financial decision-making power can be decided by the board of directors; when the scale of the enterprise is large, it is necessary to adopt the centralized financial management mode, which makes the financial decision-making power allocation system unable to meet the requirements of scale (Katona, 2021).

4.2. Inconsistent Performance Appraisal Standards

The phenomenon of inconsistent performance appraisal standards is also relatively common in new media companies in China, which is mainly manifested in the lack of comprehensiveness and systematization of performance appraisal indexes and the lack of incentives for employees in new media companies. In this case, the employees usually have the phenomena of negative slackness, passive slacking, and low work efficiency. In addition, due to the small scale of the new media company, the number of its employees usually does not exceed 200; therefore, it is impossible to accurately evaluate the performance of the employees, not to mention that it is impossible to motivate the employees through performance appraisal. For new media companies, to make financial management work more effectively, it is necessary to improve its financial management efficiency. To improve the efficiency of financial management work, it is necessary to harmonize the performance appraisal standards. Inconsistent performance appraisal standards will lead to a lack of comprehensiveness and systematic performance appraisal results, making the work of the new media compa-

ny between the staff of the objectives and direction is not consistent, resulting in low efficiency. Inconsistent performance appraisal standards will not only affect the motivation and work efficiency of employees within the new media company but also have a greater impact on its business performance.

Once there is inconsistency in the results of employee performance appraisal, then it is easy to have a staff turnover phenomenon. For new media companies, a large number of talents are needed to ensure the normal operation and development of new media companies. However, there is no unified performance appraisal standard or incentives in new media companies to attract more talent to enter the enterprise. Therefore, to ensure that new media companies can realize the goal of stable development, it is necessary to develop a set of scientific and reasonable performance appraisal standards and incentives. New media companies can formulate performance appraisal standards and incentives according to their actual situation. For example, the performance appraisal standards can be used in the target management method, according to the staff's work objectives to develop specific goals and plans; the incentives can be used in material incentives, spiritual incentives double incentives, and other ways to stimulate the enthusiasm of the staff. For example, in the new media company can develop a bonus system linked to performance. To improve the efficiency and enthusiasm of the staff, the bonus system can be set up to stimulate the enthusiasm of the staff; in addition, it can also be combined with the development objectives of the enterprise and the staff's situation to develop a reasonable and feasible performance assessment standards and incentives.

4.3. Poor Overall Quality of Finance Staff

The overall quality of financial personnel in new media companies is not high, on the one hand, because they lack systematic knowledge of financial management and on the other hand, because their working environment is relatively simple, and they lack systematic knowledge and experience of financial management in actual work. In addition, there are certain problems in the assessment of financial personnel in some new media companies. On the one hand, some new media companies neglected the assessment of financial staff and did not make detailed assessment records of their work, which led to the lack of motivation and enthusiasm of some financial staff. On the other hand, some new media companies have certain problems with the job setup of financial personnel, the job setup is too simple, which leads to a single content of the work of some financial personnel, a narrow scope of work, and a lack of pioneering and innovative spirit.

Aiming at the above problems, this paper puts forward the following optimization measures: firstly, it is necessary to strengthen the degree of attention to the financial management work of new media companies. The establishment of a sound internal control system and supervision mechanism in the new media company can improve its attention to financial management and make it realize

the importance of financial management. Secondly, the financial personnel of new media companies should be trained and assessed comprehensively and systematically. The training should focus on professional knowledge and practical skills training so that they can better adapt to the development needs of new media companies. In addition, it is necessary to strengthen the assessment of the staff of new media companies. Improving the assessment system to ensure that the staff of new media companies can consciously fulfill their job responsibilities so that they can effectively perform their duties. Finally, it is necessary to improve the degree of awareness of the importance of the financial management work of new media companies. In practice, we should pay attention to cultivating and improving the financial management personnel of new media companies to recognize the degree of corporate development goals and development strategies, so that they can formulate reasonable and effective financial management goals and plans according to corporate development strategies. In conclusion, at present, new media companies generally adopt the centralized financial management mode. This model is conducive to improving its internal management efficiency and work efficiency, but there are also some problems. To improve its financial management level and work efficiency, it is necessary to combine the new media company's characteristics to choose the appropriate financial management model and take effective measures to improve and optimize. At the same time, enterprises need to optimize and innovate the centralized financial management model to improve its effectiveness and efficiency when applied in new media companies.

5. Optimization Measures for Internal Controls of Financial Centralized Management in JR New Media, Inc

5.1. Establishment and Improvement of Financial Management Mechanisms

To ensure that the enterprise's financial management work can be carried out smoothly, it is necessary to choose the appropriate financial management model and optimize and improve it in practice. In this paper, we will analyze the current situation of financial management of new media companies, discuss the problems arising from the application of a centralized financial management model in new media companies, and put forward effective optimization measures to improve the level of their financial management work. Although the application of centralized financial management mode in new media companies has achieved certain results, there are still some problems, to effectively solve these problems, it is necessary to establish and improve the financial management mechanism and improve the level of financial management. First of all, the company needs to clarify the scope of authority and responsibility. To divide the duties of each department, set up a specialized financial management department within each department, the unified management of financial work, and improve the authority of the financial sector. Secondly, enterprises need to de-

velop a unified accounting system and establish a perfect internal control system. Accounting staff in their daily work need to be by accounting standards for accounting, for the accounting process of the problems arising in a timely manner to deal with feedback, to ensure the authenticity and integrity of accounting information. Finally, enterprises need to establish a set of scientific and reasonable performance appraisal mechanisms. Performance appraisal mechanisms can effectively motivate employees to work actively and improve the efficiency of the enterprise. At the same time to strengthen the analysis and application of performance appraisal results.

In the process of development, new media companies need to establish a perfect financial management system and put it into practice to improve the efficiency of financial management. First of all, the enterprise needs to strengthen the construction and improvement of the internal accounting control system, which will be integrated into the work of each department to ensure the quality of accounting information, and to prevent the occurrence of information distortion or data errors and other problems. Audit departments in their daily work need to supervise and review the financial activities of enterprises to ensure that the financial work is in line with the relevant regulations and standards. Enterprises should combine the internal audit system with the risk prevention and control mechanism to strengthen the understanding and mastery of the overall risk situation of the enterprise.

5.2. Establishment of Uniform and Optimized Performance Incentive Criteria

Since there are some drawbacks in the centralized financial management model, it needs to be optimized and improved to ensure the smooth progress of the enterprise financial management work. In terms of the performance assessment of the enterprise, it is necessary to first formulate a set of scientific and reasonable assessment indexes to comprehensively assess the business performance of the new media company. Then, it is necessary to organically combine the various business indicators and corporate benefits to establish a complete set of performance appraisal systems. Finally, it is necessary to develop a corresponding reward and punishment system and performance incentive program to effectively supervise and manage the financial management work. Enterprise financial management is a comprehensive project that needs to be optimized and improved in practice. However, because of the many disadvantages of the centralized financial management model, some problems will occur in the actual operation process. Therefore, new media companies should strengthen the optimization and improvement of the centralized financial management mode in the development process. As the new media company is engaged in an emerging industry, it has great risks and uncertainties. Therefore, the new media company in the implementation of financial decision-making must ensure that the decision-making mechanism has a strong scientific and feasible. According to the

development process of the new media company to face the problem and the actual situation to analyze and research before making decisions. When investing in a new media company, we should choose suitable investment projects according to its specific situation; when making development strategies, we should set reasonable strategic objectives according to the actual situation of the enterprise; when choosing accounting policies, we should choose accounting policies suitable for our own development according to the actual situation; when implementing major business decisions, we should consider a variety of factors; when formulating compensation incentive programs, we should determine the appropriate incentive standard according to the actual situation of the enterprise's own development. In the formulation of compensation and incentive programs, it is necessary to determine the appropriate incentive standards and incentive methods according to the actual situation of the enterprise's own development. As the industry in which the new media company is engaged has great uncertainty and risk, the company must establish a perfect risk warning mechanism, to effectively reduce the probability of enterprise risk and loss. To this end, the new media company should develop a complete set of risk early warning mechanisms to effectively prevent and control the financial risks that may occur in the enterprise, to ensure that the enterprise can develop healthily. Strengthen the education and training of financial management personnel. Only by continuously improving the professional knowledge and skills of financial management personnel can we effectively improve the level of corporate financial management.

5.3. Upgrading the Work of the Company's Financial Managers

With the rapid development of China's market economy, the competition among enterprises is becoming more and more intense, to maintain their advantages in the fierce competition and improve market competitiveness, enterprises must constantly reform and innovate themselves. To improve the financial management work level of the company, the work level of financial management personnel should be improved. First of all, the new media company should improve the comprehensive quality of financial management personnel, in the recruitment. Their professional skills should be assessed, according to the assessment results of their employment, for the assessment of unqualified personnel should be replaced promptly. New media companies should introduce high-quality talents and constantly improve their professional skills and comprehensive quality. Secondly, regular training should be provided to financial management personnel, so that they can master the latest financial management knowledge and technology. In the training, it is necessary to choose the content with strong theoretical knowledge to train the financial management personnel. Finally, new media companies should provide financial management personnel with learning opportunities and platforms. For example, organize them to participate in relevant professional knowledge training or go out to study and visit. By conti-

nuously improving the quality and business ability of financial management personnel, they can play a better role.

There are many problems under the centralized financial management model of the company, such as an unsound internal control system, imperfect decision-making mechanism, distorted accounting information, and weak risk control. Therefore, effective measures should be taken to improve the problems under the centralized financial management mode of the company to improve its financial management work level. The new media company should establish a sound internal control system and strictly implement it to regulate its business behavior. When implementing the internal control system, it should formulate the corresponding internal control system according to the actual situation of the Company and strictly implement it.

New media companies should formulate scientific and reasonable decision-making mechanisms and strictly implement them to improve the efficiency and quality of the company's decision-making. Improve the accounting information system. New media companies should actively introduce advanced financial information systems and apply them effectively. New media companies should use advanced technology to unify the management and analysis of financial information within the company to improve its internal data integration ability and data processing ability, to better realize resource sharing and information sharing, and to improve the company's internal financial information integration and processing ability.

6. Concluding Remark

This paper mainly analyzes the advantages and problems of the implementation of centralized financial management mode in new media companies and puts forward effective optimization measures. The implementation of a centralized financial management mode in new media companies has great advantages, firstly, the centralized financial management mode can ensure that the new media company is invincible in the market competition, and it has a promoting effect on the operation and development of the new media company; secondly, through the implementation of centralized financial management mode can effectively reduce the financial risk of the new media company, and it has a promoting effect on the sustainable development of the new media company; and finally. The market competitiveness of new media companies can be improved through the implementation of a centralized financial management mode, which can promote enterprises to obtain more profits. However, there are some problems in the centralized financial management model, such as the difficulty of realizing the financial centralized management in the real sense when the information technology is not developed enough; the lack of effective communication and exchange between the members of the enterprise group; the lack of effective supervision and management mechanism of the managers, and so on. Therefore, enterprises need to choose their financial management mode according to their

actual situation.

Conflicts of Interest

The author declares no conflicts of interest regarding the publication of this paper.

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