

# Discussion on the Influence of Computerized Accounting on Accounting Work

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**Abstract:** With the continuous advancement of science and technology, the ever-developing computer technology has been widely applied to wider fields and more enterprises. Motivated by the application of computer technology, computerized accounting has become one of the important tools for accounting information processing in many enterprises. The application and promotion of computerized accounting is an inexorable trend to satisfy the requirements of the current accounting work. It is available to have a comprehensive and specific control of the financial status of the company in the first time by processing and analyzing the internal accounting information and accounting data of the company, and applying relevant processing software and processing programs. Utilization of computerized accounting can strengthen accounting data and information processing capacity, make enterprise financial work easier and more efficient.

## 1. Introduction

The application and promotion of computerized accounting as the scientific management of enterprise development at this stage reflects the improvement and innovation of enterprise financial work. Through the overview of computerized accounting, this paper analyzes the current application situation and problems of computerized accounting in accounting work, clarifies the importance of strengthening computerized accounting in accounting work, and the application direction of computerized accounting in accounting work at this stage.

## 2. Overview of Computerized Accounting

### 2.1 The Meaning of Computerized Accounting

Computerized accounting as a perfect combination of computer technology and traditional industries refers to completing various accounting tasks with electronic computers as the carrier and accounting software instead of manual work. Applying computerized accounting for accounting processing in enterprises means to digitize the accounting processing, calculating and storing accounting information and accounting data on the computer as a carrier storage by using relevant computer programs and computer processing modes. In this process, accounting information is integrated with computer technology to highlight the advantages and strengths of computerized accounting.

### 2.2 Processing Characteristics of Computerized Accounting

#### 2.2.1 The Processing of Information through Computerized Accounting is Fast and Accurate

Computerized accounting with its unique characteristics and traits in processing is firstly manifested by fast information processing with high accuracy rate. Most of the accounting processing and accounting operations in previous traditional accounting depended on the internal financial personnel of the enterprise, who are possible to make calculation mistakes during operations, leading to unscientific final financial work. Use of computerized accounting can improve accounting information processing accuracy and avoid mistakes in business. After entering original data into the computer, and entering the content to be calculated, the computer will work on its own to output corresponding information, keep accounts, summarize and create statements. By using computerized accounting, the operating procedures can be simplified and the financial work

of relevant personnel is reduced. So, it is an important embodiment of the scientific and efficient enterprises financial management.

### **2.2.2 Computerized Accounting is Automatic**

Compared with previous accounting programs and manual operations, computerized accounting shows huge advantages in automation as it can follow the operating procedures of the system for appropriate processing and analysis through data type-in and program setting, and carry out fair and just financial budgeting in strict accordance with the requirements of financial accounting standards. It requires to design a set of scientific software in computerized accounting. The computer after being installed with the software can automatically run program according to the instructions and obtain corresponding data information. During this process, relevant personnel with no need of additional work just need to set the program into the computer, and then subsequent operations will be automatically completed through computerized accounting.

### **2.2.3 Computerized Accounting is Procedural**

Computerized accounting essentially as the automatic operation of accounting software is comprised of binary “0” and “1”. The internal control performed automatically by commands composed of these binary numbers, which requires a complete set of programs only with no need of manual calculation step by step. From this perspective, it can be seen that computerized accounting is procedural. Different financial personnel have less influence on the processing of accounting information, which means computerized accounting can avoid the phenomenon of accounting information processing errors caused by human factors to a certain degree. So, the computerized accounting and management of the internal financial work of the enterprise can be completed by mastering and running a complete set of programs.

## **3. Current Application Situation and Problems of Computerized Accounting in Accounting Work**

### **3.1 Some Staff with Low Computer Processing Level Cannot Give Full Play to the Advantages of Computerized Accounting**

Utilization and promotion of computerized accounting is achieved based on computers, which requires internal personnel of relevant enterprises to master certain computer processing capabilities. When operating internal accounting work with computerized accounting, accurate entry of the program must be ensured. At present, the main problem when enterprises apply computerized accounting processing application is some staff’s low computer processing level and lack of relevant necessary knowledge. Under such circumstance, the normal operation of the computerized accounting program and the processing and analysis of the data will be affected, delaying and hindering the generation of the final statement.

### **3.2 Some Accountants Lack Carefulness When Handling Financial Work with No Comprehensive Processing of Related Financial Work**

At present, the promotion of computerized accounting as the innovation and improvement of enterprises internal accounting work has the advantage of meticulous handling of financial work. The essence lies in accurate entry of program and the input of data. Some accountants lack meticulous comprehensiveness when using the computerized accounting. Their mistakes and carelessness will lead to inaccurate entry of corporate accounting information so that the result of the accounting processing by wrong program cannot match the real one. In addition, the current internal financial processing of the enterprise is not comprehensive. The internal mechanism construction is not sound. So, it is necessary to analyze specific issues in the subsequent development.

## **4. The Importance of Strengthening Computerized Accounting**

### **4.1 It Can Improve the Efficiency of Accounting Work and Reduce Unnecessary Human, Material and Financial Expenditures**

Accountants are under huge workload every month through traditional accounting work methods. It requires for careful data processing, otherwise any calculation error in a link will make all the work meaningless. The brain with very limited calculation speed can complete finite work every day. Under such circumstances, accountants must not only face tremendous pressure on calculation data, but also ensure that they are very careful and careful in the process of calculation and analysis, which will bring huge pressure on finance workers. Introducing computerized accounting cannot only reduce the work pressure of accounting personnel to a certain degree, but also can increase the accuracy of data calculation and processing, which is a good way to do multiple things.

Strengthening the application of computerized accounting in accounting work is conducive to enhancing the efficiency of accounting work and reduce unnecessary human, material and financial expenditures. What accounting staff need to do is to guarantee the accuracy of the relevant data entry, and other tasks can be completed by computer. Computerized accounting can provide complete integral accounting information data for accountants through a good program system, which can greatly reduce accounting staff's workload.

### **4.2 It is Conducive to Innovating Accounting Content and Restructuring Accounting Departments and Institutions**

Accounting work can convert the application of various funds in enterprise usual work into data by conveying corresponding information through a series of data, and then present various information in data form through reports, so as to provide predictions and information assistance for the enterprise to achieve sound development. During this process, the entry and processing of related data is the start of accounting work, which finally is presented in statement to provide a series of data indicators for managers. This is consistent with the utilization and application of computerized accounting. Computerized accounting has advantages of fast processing and analyzing data information and automatic generation of statements compared with traditional accounting work. Therefore, strengthening the application of computerized accounting in accounting work at this stage can help to innovate the content of current accounting work and shift attention and focus to the running and operation of computerized accounting.

On the other hand, it is conducive to restructuring the accounting department. Computerized accounting with main work of replacing manual work for accurate analysis of information technology also brought about a revolution in corporate accounting. It can be seen by studying and analyzing the operating mechanism of computerized accounting that relevant accountants' basic accounting knowledge and accounting ability can only be regarded as one of the necessary criteria. Meanwhile, it is necessary to master certain computer processing capability. Thus, this is of certain reference value for building internal department of the enterprise.

## **5. Application Direction of Computerized Accounting in Accounting At the Present Stage**

### **5.1 Strengthen the Training of Internal Accounting Staff and the Publicity of Computerized Accounting**

To improve enterprise internal accounting work, facilitate future development, and highlight the efficiency and comprehensiveness of accounting work, promoting the application and popularization of computerized accounting in overall environment is an important measure for this goal. At present, it is necessary to increase the training of internal accounting personnel in the application and development of computerized accounting not only according to business ability but also on their own computer technology mastery capabilities. Due to application and promotion of computerized accounting based on electronic data processing capabilities, it is necessary to strengthen relevant personnel's electronic information processing ability.

In addition, it is necessary to strengthen the publicity of computerized accounting. As computerized accounting has not been widely used in enterprises, some small and medium-sized enterprises know little about the use of computerized accounting. Therefore, it is necessary to strengthen the publicity in future promotion so that more enterprises know the advantages and strengths of computerized accounting, and realize traditional accounting processing not adaptable to the needs of enterprise development at this stage, and computerized accounting is an inexorable trend complying with this era.

## **5.2 Cultivate and Introduce Professional Computerized Accounting Talents, Bring More Benefits to Enterprise Accounting Work**

It can be seen by studying and analyzing the current status of computerized accounting and its application in accounting work that there are still many problems to be solved urgently. Therefore, it is necessary to analyze specific issues when promoting and applying computerized accounting in accounting work at the current stage. Problems existing in the implementation of computerized accounting in enterprises should be solved combined with the advantages and characteristics of the computerized accounting. By training and introducing external talents, it can lay a solid talent base for enterprises to promote the application of computerized accounting. Cultivating and introducing professional accounting computerization talents while guaranteeing the necessary accounting processing capabilities, and owning essential information processing ability is the important foundation to ensure the application of computerized accounting in accounting work.

Secondly, it is necessary to clarify that nowadays enterprises internal accounting work is developing to the direction of efficiency, innovation and informationization. Application and promotion of computerized accounting conforms with the trend of this era. It also facilitates to enterprise own accounting work as an important measure for enterprise future innovation and development. Enterprises should reform the accounting department as soon as possible, cultivate outstanding professional talents, enhance work efficiency with the support of talents, restructure the accounting department, and guarantee talent structure to be scientific. Through unified coordination of enterprise internal and external systems cannot only make external development orderly but also normalize internal development.

## **6. Conclusion**

With the progress and development of science and technology, some enterprises carry out computerized accounting management, which liberates financial staff from heavy work and improves accounting work efficiency. Therefore, promoting and popularizing computerized accounting in accounting work exactly conforms with this development trend, and promote enterprise internal accounting work to develop in a more efficient and comprehensive direction.

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