

Analysis on the Risks and Precautions of Computer Accounting Information System

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Abstract: In today's society, with the continuous popularization and development of network technology, each enterprise has begun to build its own unique accounting information system. The pattern of the Internet era forces some traditional industries in the form of innovation. The accounting profession of traditional manual work of information storage and processing of way has gradually backward, accounting industry began to computer information of forward. With the gradual popularization of accounting computerization, accountants have gradually grasped the accounting computer system for information storage, data modification, and fund reconciliation. Facing the change of computerized accounting information system, the enterprise realized that the computer information processing brought high efficiency and fast benefit, and also the security problem of information technology. In order to prevent the potential risk of computer system, the enterprise must make corresponding measures, accounting information security.

1. Introduction

Traditional accountants to complete the manual form of the operation of the account, so that the accounting system will not only increase the cost of business supplies of inputs, but also need to repeatedly verify, with a heavy workload, low efficiency defects. In the Internet age, the birth of accounting information systematization, increase the quality and efficiency of accounting work, reducing the enterprises to the accounting department to invest in human and financial resources to help enterprises to improve economic returns. Accounting computerization has become the inevitable result of the development of accounting profession, but there are many risks in the development of accounting computer information. For example, the possible risks of the computer network environment, the risk that the accounting information system may suffer, and the computer hardware cause the system problems. For these risks, the enterprise must take preventive measures in advance to effectively avoid the accounting system and the Internet potential risk. Here, the author made his own discussion.

2. The Potential Risks of Accounting Computer Information System

2.1 The potential risk of computer hardware.

Accounting computer systems may be a lot of risk, we must first consider the computer hardware problems, the computer's hardware due to improper use of accountants, foreign objects and other factors can cause mechanical damage, so that computer data can not be read, the possibility of data loss. There are computers in the use of the environment has a high standard, can not be placed on the wet, magnetic environment is too strong, otherwise the operation of the computer will have an impact. The Business is to the accounting computer to replace the spare parts on a regular basis, because the computer electronic components of the aging of the accounting computer system data there is a certain risk.

2.2 The potential risks of computer software.

Accounting computer software problems related to system security, software operation and other aspects. Compared to computer hardware problems, software problems are the main points of

enterprise protection. Accounting information system is the computer to store accounting data, modify the processor, but also the core of enterprise financial operations. In the development of computer accounting system, the accounting computer system is composed of software client and background database, in which background data is the key point of enterprise financial information. However, the current accounting computer software, the protection of the database is still very weak. Relevant data show that the accounting computer information system in the performance test, and computer system compatibility and stability aspects of the existence of security risks.

2.3 Virus invasion, hacker attacks exist potential risks.

With the continuous development of the computer industry, computer technology is also constantly improving, and hacking, virus put into a computer crime pronoun. Hackers use sophisticated technical means to attack enterprise security systems, corporate financial information stealing and information leakage, leading to huge economic losses. Even if companies have started from the Internet firewall, anti-virus software to deal with hackers and virus attacks, the effect is still not significant enough.

3. Accounting Computer System Precautions

3.1 Computer Hardware Risk Avoidance.

The hardware protection of accounting computer system can be discussed from several aspects, such as environment layout, hardware purchase and hardware engineer's maintenance. Enterprises are to buy accounting with the computer, not just the pursuit of superior performance, more importantly, the security of data security. At present, the IT industry has introduced a duplex disk, the use of two hard drives work together, when a system paralyzed when the other system began to operate; data is also distributed in two hard drives at the same time save. Not only can speed up the data read speed as much as possible to ensure the safety of corporate data. At the same time in daily use, in order to protect the good operation of the computer, the studio not only needs the environment clean and tidy, but also to protect the computer's power supply security, use ups uninterruptible power supply and other power supply equipment to ensure security. In the computer maintenance, the staff in the use of the computer, you should know that the computer's standard operation and illegal operations, non-accounting staff can not use the accounting computer. Professional maintenance personnel can not do harm to data security operations, the maintenance process and enterprises should ensure data security, and regular inspection and maintenance.

3.2 Accounting computer software to avoid the risk of information.

Accounting computer system software problem is due in part to the purchase of the system loopholes in the purchase of computer information systems, enterprise choice of financial software, should be from the product whether the "commercial accounting software audit certification" genuine software , Whether in line with business needs, whether the completion of all business operations on the financial, whether to provide quality long-term after-sales and routine maintenance measures, and software upgrades and other aspects to consider. In the enterprise selected software products, the software should be used in the process of a problem, effective feedback on the manufacturers. Accounting Computer information software in the calculation of the accuracy is the most critical. In the premise of accurate and silent, in order to carry out accounting work, so the primary test of the software computing power, and then give priority to the test during the test application software and computer operating system installed on the compatibility issues, and then check the same system and other Application software compatibility issues. Enterprises and vendors should be in the accounting application software to run more exchanges, manufacturers according to customer needs and problems to further improve the system, making the software in both content and technology to better improve and improve system speed, to ensure financial data security.

3.3 Virus hackers to avoid potential risks.

General virus attack is mainly through some similar e-mail, Internet downloads and other media transmission to the computer on the accounting computer. For such a virus, companies should warn employees not to open inexplicable e-mail on the computer, not to download pirated software, regular computer virus software for killing viruses; for hacker attacks, companies can install intrusion detection software, when hackers enter When the enterprise firewall will trigger the software, the hacker will be detained in the network environment, can not embezzle data. Enterprises to prevent hacking are the best way to set the enterprise's own network, to avoid contact with the Internet environment.

4. The Master of Enterprises on the Accounting System Risk

4.1 Enterprises to establish awareness of information security precautions.

The enterprise should cultivate the accountant information security precaution consciousness, to the potential risk avoidance ability. The enterprise units must follow the laws and regulations enacted by the state to protect the computer system security and computer intellectual property rights, establish the computer position responsibility and accounting computer management system for enterprise development, and make the employees realize the importance of safety information. The enterprise invites the information security department of the manufacturer to carry on the information security popularization to the finance department, in order to the finance personnel discovers and effectively eliminates in the accounting information system operation process the possible risk, the information security protection consciousness propaganda and the dissemination must deeply each employee Of the psychological, the potential loss of business to a minimum.

The enterprise clearly stipulates the functions performed by the accountants in the accounting computer information system and allocates different operational spaces. Enterprises are from time to time with computer professionals in the computer audit work, which includes the computer data inspection, accounting computer checks. Through the professional way, to the accounting computer information system security, the stability and so on the factor carries on the audit. Professionals through the audit of the results of the feasibility of enterprises to put forward advice to avoid enterprises in the accounting computer may be the risk.

4.2 State concerns about computer security.

Computer security has been involved in a number of levels, the development of a number of areas, the Chinese government is aware of the seriousness of the problem of information technology security, accounting for computerized security issues have been discussed. As China's computer level is relatively backward in developed countries is still the situation, the lack of serious high-end computer talent. Therefore, the national government began to learn from the experience and technology of Western developed countries, the national computer high-end talent training, promote computer security research.

5. Conclusion

The rapid development of computer has brought innovation to many industries. Accounting computerization has enabled accounting to begin to process and store financial information through computer. It also causes the dependence of accounting profession on computer is more and more strong. In the era of the information explosion, various industries have begun to use computer operation and storage of information, information security issues in various fields attracted attention in all aspects. Enterprises are facing problems and risks are gradually gathered to the computer, if the company does not attach importance to, can not detect potential risks and take effective protective measures, will bring immeasurable consequences.

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