The Challenge of Information Technology to Accounting

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Abstract: At present, the speed of social information development is faster and faster. It can be said that all walks of life are affected by the development of information technology, accounting industry cannot be immune. Accounting industry informatization mainly refers to the use of modern information technology to rebuild the traditional accounting model, and on the basis of reconstruction of modern accounting, the establishment of information technology and accounting highly integrated modern information system. In the current accounting industry, computerization has basically realized information, which is also the inevitable trend of the future development of accounting industry. Therefore, in the era of information, we also need to constantly improve the information quality of accounting practitioners, in order to better promote the progress and development of the accounting industry. This provides a certain value and space for the research of this paper. Based on the rapid development of informatization, the purpose of this study is to use qualitative research method, literature research method, case analysis method and interview method to understand the current situation of enterprise informatization construction and accounting work. This paper analyzes the challenge of information technology to accounting work, puts forward the corresponding improvement measures, and puts forward the corresponding opinions and methods to promote the development of accounting industry.

1. Introduction

By using modern information technology, information can be acquired, processed, transmitted and stored in real time, and sufficient information can be provided for enterprise operation and decision-making. Modern information technologies such as mobile Internet, big data and cloud computing are triggering a "new industrial revolution" in information networks [1]. With the accelerated integration of modern information technology and traditional industries, "Internet plus" will become the new normal of industrial development. The Internet has initiated the transformation process of traditional industries, but also brought the necessity and possibility of innovation and entrepreneurship. With the rapid development of information technology, the information technology and skills that constitute the "human" of information system also need to keep pace with The Times [2]. China has the world's largest Internet user and largest information consumption market. In a sense, professionals in all walks of life must master certain information technologies [3]. Over the years, the application of information technology in the field of accounting has developed from the stage of "computer accounting" to the stage of "accounting information", which is a qualitative leap. Perhaps in the early stage of the application and development of the accounting information system, in the processing mode of a single business department, the accounting personnel only knew how to operate it, but now the accounting information system has developed into an essential core module of enterprise resource planning and business [4]. It is necessary to master the basic design when the processing is closely integrated with the accounting information flow. Principles can better help enterprises integrate business process and accounting information flow, and increase the possibility of successful business process reorganization, which requires judgment, decision and innovation [5]. It can be said that innovation accompanies the whole life cycle of accounting
information system. The talent that has innovation ability is the application of accounting information system. Necessary conditions for promotion and development [6]. Nowadays, with the business process, the accounting information flow and the internal material flow are increasingly closely combined. With the change of the environment, the upgrade and transformation of the accounting information system has become normal. With the continuous development and change of business transaction and management environment, the accounting information system needs to be continuously upgraded until the conversion cost exceeds the conversion cost [7]. During this period, accountants need to make specific modifications to the accounting control rules and accounting information rules according to the environmental characteristics, so as to help information technicians correctly understand, abstract and describe the above rules. Finally, check and evaluate the accounting information system [8]. Therefore, understanding and mastering the necessary information system rules has become one of the basic qualities of accountants. With the development and popularization of information system, the level of this requirement is increasing.

Relying on the support of information technology, accounting informatization integrates the traditional accounting model and constructs a modern accounting information system that perfectly integrates technology and accounting. It will provide useful information for setting overall goals. According to the basic theories and main methods of accounting, accounting practice, accounting education and other aspects, it has achieved comprehensive development and established an open accounting information system that meets the requirements of modern information management [9]. The development of accounting information is the need of the whole reform and development of accounting management. Due to the need for information, special social environment accounting already exists, the actual users of accounting information strongly demand accounting revolution. The development of modern high technology has affected the traditional accounting model and become an opportunity for information technology reform, as well as a necessary condition for promoting accounting management [10].

2. Methods

2.1 The Meaning of Accounting Informatization

As the name implies, accounting information is the product of the combination of accounting and information technology. The application of accounting information has put forward higher requirements to the organization's financial management information, which is the inevitable result of the organization following the trend of The Times. Scientific accounting information is beneficial to strengthen the organization's financial management, improve the organization's decision-making ability and competitiveness. Accounting information is a double-edged sword, it is conducive to the better implementation of accounting functions, but also increased the insecurity of accounting information, easy to cause accounting information distortion. Therefore, how to apply accounting information, improve the level of accounting information application is an important problem.

2.2 Basic Characteristics of Accounting Information

Accounting information includes two basic characteristics: on the one hand, accounting information involves a wide range. Compared with traditional accounting, accounting information has changed a lot, involving a wide range of aspects, accounting efficiency has been greatly improved. On the other hand, it improves the degree of resource sharing. Using information technology can realize unified management of accounting information and improve the degree of information resource sharing.

2.3 The Accounting Audit Method under the Participation of Information Technology

Traditional accounting USES the abacus as a calculating tool to calculate and record data. On paper, all the process is done by hand. However, the computing tools of accounting informatization are computer hardware and software, and relevant programs can automatically generate relevant
accounting vouchers. Accounting information has a certain impact on the accounting function of traditional accounting. Both have the same place in accounting, also have the difference. Data processing starts and ends at the same point. The starting point is the original vouchers, the end point is the accounting statements. The difference is in the way accounting data is handled. Accounting information is in accordance with the original bill of standard accounting vouchers. The whole process is the accounting personnel to prepare the relevant accounting statements, and then through the audit of different accounting personnel, the computer registration automatically generated audit vouchers.

Accounting supervision is an important means of economic management. The main purpose of supervision is to strengthen the management of the organization and maximize the economic benefits of the organization. Accounting supervision supervises the organization's financial statements and other characteristic data to judge the legitimacy and authenticity of the organization's economic activities, and then supervises the rationality of the organization's business activities, so as to avoid economic losses of some organizations and improve the economic benefits of enterprises. In the environment of accounting information, accountants need to input the budget standard prepared by the organization into the pre-control accounting information system, and then use the automatic alarm function of the system to monitor the economy in real time. Activities should be carried out under different conditions of implementation in order to improve the efficiency and effectiveness of oversight.

In order to improve the authenticity of accounting information, in addition to the organization's internal supervision function, also need external supervision, which is very important. To create a good external supervision environment, to ensure the full play of accounting supervision functions. The external oversight referred to here is government audit departments and related agencies. The great change of accounting information makes the traditional audit methods powerless, and the audit means and audit level are constantly improved. It is not only the supervision of the audit object, but also the supervision of the accounting information system. It is more conducive to the development of accounting supervision function.

3. Experiments

The author conducted an investigation and experiment according to the information disclosed by China industrial information network. Up to now, the proportion of enterprises using the Internet in China has reached 95.6%, and the proportion of enterprises deploying the information system has reached 60%. Accounting informatization in enterprises mainly focuses on general ledger accounting (90.96%), statement preparation (88.42%), and cost accounting (61.74%), while there are relatively few aspects of budget management (45.24%), data analysis and decision making (35.55%). Meanwhile, 18.34% of financial personnel with a sample size said that the current functions of accounting system should be extended to budget management, cost control and other management accounting functions. Moreover, the enterprise management and financial personnel mainly focus on accounting informatization and financial management informatization. At present, the popularization and application level of management accounting informatization in China is still in the primary stage, and some progress has been made in budget management, cost management and performance management. This paper collects and analyses the construction of enterprise management accounting information system using the related situation, found that more complete construction of the management accounting information system of enterprise is less, and are mainly concentrated in large group enterprises get a degree of application, will be one of the representative 5 companies of column type and the accounting information system and other systems integration for data analysis, instructional conclusions.
4. Discussion

4.1 Status Quo of China's Accounting Management System

Because our country management accounting theory system is not very perfect, most companies have implemented a financial information, and at the same time they think if they achieve the financial and accounting information has completed the construction of the accounting information, thus overlook the importance of management accounting information, therefore, when the initial implementation of management information system, only consider the needs of the financial and accounting aspects, lack of focus on the need for management accounting, which brought inconvenience to the system construction of the late. Current our country management accounting informatization related works carried out mainly in the large and medium-sized enterprises, and more and more companies are implementing some of the management accounting related work, but lack of the related theoretical system to guide, as well as to the management accounting information lack of a clear and accurate understanding, so that the system is difficult to play its proper value. The effective development of the accounting information management system needs the full range and participation of all members of the enterprise. However, in the implementation of the enterprise, the management accounting work is often handed over to the financial department for promotion, and the result is often the "solo performance" of the financial department, leading to the improvement effect is often not significant. At the same time, enterprises in our country at present the majority of accounting personnel or partial accounting type, control type and the value of creative management accounting talents, relatively insufficient informatization talents is relatively lack, accountants generally has a lot of professional knowledge, but for the ability to use computer software system and data processing analysis ability, ability to adapt to the emerging information technology is relatively weak. Most enterprises have not set management accounting jobs, led to its work on the financial and accounting itself, in this case, the management accounting information construction involved in the management accounting information processing, management, system management, etc. Work hard to expand, all manifests the enterprise not to give enough attention to the management accounting work.

4.2 Investigation of Enterprise Management Accounting Information System

This paper collected and sorted out the construction and application of enterprise management accounting information system, and found that relatively few enterprises built a complete management accounting information system, which was mainly concentrated in large group enterprises and was applied to a certain extent. The situation of four representative enterprises was shown in the following table. According to the results of the "survey", the integration of AIS with other systems is shown in the figure below.

<table>
<thead>
<tr>
<th>An enterprise name</th>
<th>Management accounting information system composition</th>
<th>Proportion</th>
</tr>
</thead>
<tbody>
<tr>
<td>ZTE Corporation</td>
<td>Performance management system</td>
<td>11%</td>
</tr>
<tr>
<td></td>
<td>Cost management system</td>
<td>23%</td>
</tr>
<tr>
<td></td>
<td>Budget control system</td>
<td>26%</td>
</tr>
<tr>
<td></td>
<td>Business decision system</td>
<td>30%</td>
</tr>
<tr>
<td>Xugong group construction machinery co. LTD</td>
<td>Comprehensive budget management system</td>
<td>26%</td>
</tr>
<tr>
<td></td>
<td>Cost system</td>
<td>34%</td>
</tr>
<tr>
<td></td>
<td>Business intelligence analysis platform</td>
<td>40%</td>
</tr>
<tr>
<td>Qingdao haier co., LTD.</td>
<td>Budget management system</td>
<td>37%</td>
</tr>
<tr>
<td></td>
<td>Internal control system</td>
<td>31%</td>
</tr>
<tr>
<td></td>
<td>Management accounting report system</td>
<td>32%</td>
</tr>
<tr>
<td>Planning group co. LTD</td>
<td>Budget management system</td>
<td>22%</td>
</tr>
<tr>
<td></td>
<td>Cost system</td>
<td>28%</td>
</tr>
<tr>
<td></td>
<td>Accounting management report</td>
<td>50%</td>
</tr>
</tbody>
</table>
Figure 1. The degree to which the accounting information system of the organization is integrated with other systems

AIS of enterprises are mostly used independently without effective integration with other systems, and the proportion is as high as 60.39%. It can be seen that the problem of "information island" in enterprises is serious, mainly because of the lack of unified standards for data of various systems. The management accounting system needs to provide useful information for the management decision of the enterprise to assist the scientific decision. In addition, the emergence and development of "big wisdom moving cloud" has led the society into the era of digital economy, which is always full of all kinds of heterogeneous data. Enterprises are also faced with a complex and huge amount of data, which increases the difficulty of information collection, analysis and processing for management accountants.

5. Conclusions

On the one hand, accounting information is the management and accounting revolution caused by the combination of computer network technology, communication technology and accounting. The appearance of accounting information is the derivative of traditional accounting, but on the other hand, it is the continuation of traditional accounting theory and practice.

According to the study of this paper, it can be seen that the original accounting theory cannot meet the needs of modern management because of the need for further optimization of accounting theory and the need for more intelligence in accounting practice. Continue to exist, although accounting information has been inserted into the wings of science and technology, but it still retains the essence of accounting in some aspects.

According to the results of this paper, it is not difficult to see that in future management, accounting information must maintain a healthy development, which requires the full support of network technology and accounting theory. In any case, we always believe that information network technology support accounting information will make greater contributions to accounting management.

References


