Research on Problems and Strategies in the Application of Accounting Computerization

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Abstract. With the development of computerized accounting in China, the accuracy of financial information has been improved, but in the process of implementing in-depth computerization and in line with international accounting standards, new challenges have also ushered in. At the same time, it is unknown whether companies in different industries and different business models can calculate according to their own actual conditions and increase production and efficiency. The article mainly focuses on the current problems in the application of accounting computerization and discusses the corresponding issues.

1. Introduction

The fields and scope of the application of accounting computerization technology in enterprises have been further expanded and strengthened, and the level of modern accounting management of enterprises is showing a vigorous development trend. However, it must be acknowledged that due to the short time of the application of accounting computerization, the scope and areas to be expanded need to be strengthened. The current accounting computerization technology has encountered a series of problems in practical application, such as the lack of the necessary understanding of accounting computerization technology, the low level of computerization technology of accounting personnel, and the incomplete accounting computerization management mechanism, etc. [1] In response to these problems, the author proposes three measures to help modernize enterprises. Steady progress has further improved accounting computerization application technology.

At this stage, the starting point of computerized accounting depends on the entry of primary information by financial personnel. Through information technology processing, financial personnel in different positions can communicate and communicate on the same platform, laying a foundation for the later financial collection, processing, and analysis. But unlike the traditional accounting industry, he can handle simple, large-scale accounting. However, for the handling of special matters, manual intervention is indispensable. The computerization of enterprises in China is almost universal, but it only refers to accounting and accounting through financial software. [2] It does not integrate the entire production and operation process of production and marketing into the computerization system. Therefore, the accounting computerization of Chinese enterprises is widely used. It is not refined and its application is not high. Achieving highly integrated computerization still has certain challenges. We will discover the problems existing in the highly integrated computerization process and will consider how to proceed to solve this problem, which will promote the deepening of computerization.

2. The necessity of Promoting Accounting Computerization

2.1. Improve financial quality and work efficiency

In financial work, thanks to the practice and application of computerization, more data processing is automatically generated by the information system, reducing manual operations.
Under the premise of ensuring the security and stability of the information system, computerization can hardly make mistakes. Compared with manual work, computers do not have fatigue and subjective judgment when processing files and information, so the accuracy of data processing will be higher. The liberated surplus financial staff productivity can transform into the direction of management accounting, help enterprises analyze the generated information, and provide corresponding development strategy recommendations.[3] In addition, because the information storage medium is different, the storage of financial data by mobile storage devices is more secure and confidential under certain conditions, and it is also conducive to information retrieval, which improves the efficiency of financial data retrieval over the years. Reduce the space occupied by paper financial information and the corresponding storage costs.

2.2. Improving the quality of internal review and external audit

Different from traditional financial processing, the development of financial computerization has also changed the working mode of internal review and external audit. As there will be traces in the process of information system processing, auditors can trace the source and keep the Traces. Under the development trend of high computerization, auditors use IT auditing methods, and on the premise of ensuring that the information system is in good working condition, trust the effectiveness of its information system, through the test of sales and collection cycles, purchase and payment cycles Testing to improve audit quality and efficiency, and reduce the workload of audit and internal review. In summary, the effective use of information systems can not only ensure information quality and security, but also improve efficiency.

3. Problems Existing in the Application of Accounting Computerization

3.1. The lag of system updates

During the use of computerized systems, it is necessary to continuously adapt to changes in accounting standards. However, the constant revision and update of Chinese standards have led to the lag of computerized systems. Since the integration of China's accounting standards with international accounting standards in 2006, we are still trying to improve the standards to improve the quality of accounting, presentation, disclosure, and reporting of corporate financial information. In each modification and application process, the computerized system cannot update related policy applications in a timely manner. In 2018, the Ministry of Finance began to implement the revenue part of Standard 14; the new standard emphasizes that the recognition of revenue is divided into five steps. With the contract as the center, through identifying the contract, identifying individual performance obligations, determining the transaction price, and allocating the transaction price to a single performance obligation, revenue is ultimately recognized. However, in the practice of computerization, there has not been too much emphasis on the identification of the contract and the individual performance obligations even some companies have only manually entered the contract ledger.[4] The confirmation of revenue under computerization has not closely followed the policy, resulting in There are obstacles or even violations of laws and regulations during the review process.

3.2. System applications are difficult to adapt

Guided by the principle of cost-effectiveness, most enterprises choose a general information system accounting, which can calculate the general business of the enterprise. However, for enterprises in different industries and businesses, the system does not fully meet the needs of the enterprise. For example, the company's monthly utility bill is entered through a voucher. However, due to the different departments, the utility bill is in cash. The presentation in the flow table should also be different. Users can only include a cash flow in the existing system, which cannot be distinguished according to economic substance, and cannot truly reflect the production and operation activities of the enterprise. Secondly, the process of computerization is changing with each passing day. A large number of technology companies have entered the market, each showing their own product advantages. Because computerization covers a wide range of fields, it has connected multiple disciplines, such as business management, statistics, and operations research. Information and communication, etc., lead to the design of some products can not meet the needs of
enterprises, and it is difficult to adapt to the business model.[5]

3.3. The system construction cost is too high
At present, only some large enterprises have the strength and ability to implement in-depth computerization. Most of the enterprises only stay in shallow computerization due to the high cost of system construction. The vitality of China’s economy depends on the development of small and medium-sized enterprises. Most entrepreneurs are not very active in promoting computerization. They follow the principle of cost-effectiveness and use shallow computerized accounting to simply use computers instead of manual accounting. Processing did not give play to its own advantages of computerization. At the same time, the scarcity of compound talents to build a system is an important factor for excessive costs. Because not only must master a wealth of financial knowledge, but also have a good understanding of the information system construction technology, and also understand the business management process of the enterprise.

4. Coping Strategies in the Process of Accounting Computerization

4.1. Coexistence of supervision and incentives to promote computerized updates
First, strengthen government supervision. In order to improve the quality of financial information, the Ministry of Finance has continuously updated the guidelines and issued detailed implementation rules. At the same time, it has strengthened the supervision measures for the implementation of the guidelines. Regular inspections and sampling of relevant enterprises have been conducted to verify whether the policies have been implemented during the computerization process. Secondly, establish an incentive mechanism. Rewarding and publicizing outstanding computerized system builders will better prompt system builders to update and adapt in time to meet the needs of enterprises for computerized.

4.2. Coexistence of training and introduction, optimization of system adaptation
Enterprises can improve the operating efficiency of the computerized system by cultivating internal financial personnel and introduce foreign technical personnel to optimize system adaptation. At this stage, most financial personnel have gone through the manual accounting process. They are more proficient in financial knowledge and focus on cultivating the use and operation of their computers. For the introduction of computer talents, enterprises can optimize and adapt the computerized system and increase the application of the computerized system based on their own business models. At present, some central enterprises have established financial sharing centers and self-made financial software. According to their own development stages and goals, they have customized accounting solutions that fit the needs of enterprise development, which is more conducive to the managerial analysis and strategic decision-making.

4.3. Internal and external efforts to promote deep computerization
The advancement of in-depth computerization is inseparable from the entrepreneur's support for the computerized system and the government's support for the computerized system building platform. Taking advantage of computerization, increasing production and efficiency, and accurate accounting can stimulate entrepreneurs' confidence in computerization and increase the investment in deep computerization within the enterprise. In-depth computerization will fully incorporate and implement informationization for the entire process of supply, production and sales, reducing manual intervention. Consistent accounting for online document flows, cash flows, and offline logistics can further ensure accurate data and financial staff. Will focus on data analysis and management accounting transformation. [6]The early purchase of the computerized system is also inseparable from the support of the government, and not all enterprises can afford later maintenance. A complete computerized system still has great pressure on SMEs. With the support of the government, supporting system builders to explore new profit models, and lowering the threshold of in-depth computerization will be the most effective way to promote in-depth computerization.

5. Conclusion
In order to further improve the implementation of computerized accounting, ensure the
timeliness of accounting quality, and ensure financial quality, we must not only overcome difficulties, develop internal and external efforts to develop in-depth computerization. As an important functional department of an enterprise, we must also exert our own capabilities to increase production and efficiency for enterprises and realize the value of the financial department itself. With the acceleration of trade globalization and further opening up to the outside world and the improvement of international standards, companies not only compete domestically, but also face outstanding foreign companies. The improvement of accounting computerization will better serve enterprises. The accounting will be more secure and efficient.

References