

Existing risks of Accounting informatization under the background of the big data era and corresponding countermeasures

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Abstract: With rapid development of our society, humans have entered into the big data era, wherein, big data has brought large influence on various industries, and accordingly, accounting informatization has developed rapidly, and has enhanced its work efficiency and quality obviously, meanwhile, resource sharing has also reduced investment cost for accounting informatization largely. However, accounting informatization under the background of the big data era also faces many risks. This paper conducts deep analysis on existing risks of accounting informatization in the big data era and proposes corresponding countermeasures on effective control of risks in order to promote comprehensive construction of accounting informatization effectively.

1. Introduction

Under the background of continuous development of economic globalization, accounting informatization construction is an inevitable development in the big data era. Accounting informatization is not only an innovative mode in the accounting industry but also is the only way for the development of the accounting industry. However, it is unavoidable and nonnegligible for it to face risks in the development process, if the risks can not be prevented and controlled effectively, accounting informatization will be hindered in the development process.

2. Influence of big data on accounting informatization

In the management process of enterprises, accounting department is one of the important departments, which has experienced many reforms and revolutions in the development process, wherein, accounting computerization has brought large change to it. Accounting computerization has changed traditional financial means, wherein, account-keeping and account-submitting all rely on computer, which can be helpful to integrate related accounting knowledge with computer, besides, the accountants can be liberated from tedious manual accounts, meanwhile, the management accountants can also their work efficiency largely. With the continuous development of internet information technology, big data has brought different influence on different industries, wherein, people of different industries can obtain various information from the big data platform, can analyze and sort out obtained information continuously, which can promote coordinated development of different departments, realize resource sharing and improve work efficiency largely. In addition, the management personnel can rely on the big data platform to master the industrial development trend, strengthen communication with customers, make a good planning and decision on internal management.

3. Significance of big data on accounting informatization

3.1 Provide development platform for accounting informatization

In the development process of accounting informatization, accounting computerization has obtained success, but the phenomenon of information isolated island existed in accounting computerization has not been solved yet, which hinders enterprises to realize internal information sharing and exchange. Big data involves a large volume and covers a wide range with fast updating speed, besides, the big data resources can better promote comprehensive development of accounting

informatization. On the sharing platform, all information involved in accounting informatization will be used and downloaded by related accountants thus to promote overall development of enterprises.

3.2 Reduce accounting informatization cost effectively

Traditional accounting informatization cost is high, which not only includes investment in infrastructure construction, such as computer room construction and maintenance and network introduction, but also involves introduction of accounting talents and consulting expense, which should all be calculated in accounting cost. In the big data era, the enterprises will face more development opportunities. Firstly, the enterprises will reduce investment largely in the information acquisition process, meanwhile, under the background of resource sharing, the enterprises will no longer purchase related accounting softwares and hardwares, and will reduce investment in human resources and material resources largely in the informatization process, which will save a large number of capitals for enterprises.

4. Existing risks of accounting informatization in the big data era

4.1 Resource sharing platform construction exists with certain deficiency

To some extent, resource sharing platform construction level will have direct influence on service capability of accounting informatization. Different enterprises are largely different in the actual accounting process, therefore, in the accounting informatization process, if the accounting informatization system suitable to actual development demand of enterprises is needed, it is needed to make preparation and conduct comprehensive analysis on specific demands of users. Wherein, the larger the investment risk is, the more difficult the needed technology is. Currently, though informatization has realized rapid development in our country, it still has large gap from overseas informatization, and accordingly, the information technology and resource sharing platform in our country should realize further development.

4.2 Accounting informatization system lacks of security

In the big data era, accounting informatization construction relies on large support of network. The popularization and development of network technology has brought large convenience for people's life and work, but network is featured with large virtuality, large potential safety hazards and technical loophole, therefore, accounting informatization system is easy to be invaded by virus and hacker, which causes financial information to be trapped in large risk. As a result, many enterprises will still select some traditional management modes in order to obtain larger security, which affects the popularization of accounting informatization to a large extent.

4.3 The supervision mechanism needs to be improved further

With the continuous development of science and technology, many emerging technologies have been widely used in people's life and work. However, related laws, regulations and supervision mechanisms fail to keep up with the times. When people's interests are impaired by such kind of emerging technologies, related laws and regulations fail to give guidance and constraint, which causes more risks and hinders to the development of accounting informatization. In the accounting informatization process, standard laws and regulations are needed to realize effective constraint. In the big data era, information exchange between enterprises has become increasingly frequent, but related network security supervision level has not been enhanced in essence. Therefore, imperfect laws and regulations have caused many enterprises to face large loss owing to accounting informatization data missing, and accordingly, the enterprises fail to conduct effective protection on their own interests.

5. Countermeasures to existing risks of accounting informatization in the big data era

5.1 The enterprises should change their traditional concepts

Accounting informatization of enterprises mainly relies on cognition and attention of management personnel on modernized management. If the core management personnel of enterprises have backward management ideas, the enterprises will not realize popularization of accounting informatization in actual development process. Therefore, the management personnel or ordinary employees of enterprises should all change their concepts timely, and pay attention to accounting informatization construction, especially the management personnel. They should refer to overseas management mode more, keep up with the times, strengthen awareness of employees in information technology and security risk prevention, cultivate computer technology talents constantly, and strengthen related computer training on accountants thus to realize better development.

5.2 Accelerate accounting informatization resource sharing platform construction

Government plays a positive role in the accounting informatization resource sharing platform construction process. Currently, many enterprises basically rely on financial software in the financial information exchange process. Accounting informatization resource sharing platform promotes information exchange between enterprises and strengthen enterprise cooperation, the construction of which needs support from the country and related governments, therefore, government is the pillar for accounting informatization resource sharing platform construction.

5.3 The enterprises should strengthen internal risk control and prevention

In the accounting informatization construction process, network plays an accounting irreplaceable role, therefore, if there is no support from network technology, informatization will be just like a person who has lost his soul. In the big data era, various enterprise data are in the network environment, and accordingly, if a safe network environment can not be established in the accounting informatization construction process, the enterprises will not willing to share their information. Therefore, in order to guarantee information security effectively and realize practical convenience, it is needed to realize rigorous and safe information assurance. In addition, the enterprises should constantly strengthen network security education on the employees, strengthen internal risk management continuously, conduct risk evaluation well and introduce more computer network professionals. And only in this way can the enterprises form safer shield to prevent virus and hacker invasion.

5.4 Establish perfect laws and regulations for accounting informatization construction

Though the accounting informatization in our country is developing rapidly, compared with overseas developed countries, it still exists with large difference. The rapid popularization and development of internet benefit from global standard technical standards, and accordingly, standard standards and management mechanism should be needed for accounting informatization. Based on referring to the accounting informatization development of western developed countries, our country can formulate a set of accounting informatization standards and mechanism suitable to its development, formulate related legal system to supervise and manage the accounting informatization market, establish the third party supervision institution to examine the informatization construction standardization and investigate illegal behaviors according to the law.

6. Conclusion

Under the background of big data era, the financial management has obtained large technical support, meanwhile, the cloud accounting has realized further development and the accounting informatization reform has been promoted. But accounting informatization still exists with large risk in the development process currently, wherein, the informatization sharing platform exists with

potential safety hazards, which affects the stable development of enterprises to a large extent. Therefore, the management accountants should take corresponding measures to guarantee stable development of enterprises in the actual management process and promote the enhancement of comprehensive management level.

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