

The Influence of Accounting Computerization on Enterprises and its Development Strategy

Yanying Qiu

School of Economics and Management, North China Electric Power University, Baoding
071003, Hebei, China

*1185517977@qq.com

Abstract

Since the Chinese accounting society put forward the word "computerized accounting" in 1981, the accounting industry began to explore the possibility of the combination of computer technology and accounting. With the continuous development of society, the economic transactions between all walks of life are increasing day by day. Pure manual bookkeeping can not meet the daily needs of accounting for a large number of business processing. Therefore, more and more enterprises began to implement computerized accounting, and computers gradually replaced piles of paper vouchers and account books. Starting with the definition of accounting computerization, this paper expounds its beneficial impact on enterprises and the problems existing in enterprises under the background of accounting computerization, and then puts forward the development strategy of accounting computerization.

Keywords

Accounting Computerization; Influence; Problems; Development Strategy.

1. Definition of Accounting Computerization

Accounting computerization, also known as computer accounting, refers to the application of information technology with electronic computer as the main body in accounting work. Specifically, it is to use accounting software to command various computer equipment to replace the accounting process that is completed manually or difficult to complete manually. Accounting computerization is a major revolution in the history of accounting development. It is not only the needs of the development of accounting work, but also the higher requirements of social economy and scientific and Technological Development for accounting work.

2. Favorable Influence of Accounting Computerization on Enterprises

2.1. Simplify the Accounting Workflow and Improve Work Efficiency.

The traditional accounting work is a large amount of investment on the basic affairs of complicated voucher filling and account book filling. After the application of accounting computerization, the burden of basic business processing of Accountants has been greatly reduced. After the enterprise purchases and debugs the financial software, the accountant only needs to input the necessary information in the step of filling in the bookkeeping voucher. The software will automatically generate the voucher in standard format, and automatically back up the amount into the corresponding account of the corresponding account book under the association of the software's own program module, Accountants can quickly query the capital flow in any accounting period and retrieve the corresponding businesses. Not only that, accounting computerization also solves a big headache of traditional accounting - data cross checking and calculation. As the accounting information needs to meet the requirements of

authenticity and reliability, accountants need to ensure that the subsequent processing of each business is accurate, so they need to check and verify the data repeatedly. After adopting computerized accounting, accountants only need to set the check relationship between data, and the system will automatically calculate and check. Once an error occurs, accountants can quickly find the crux according to the system warning, which greatly improves the work efficiency. The application of computerized accounting greatly reduces the workload of accountants, shortens the data processing cycle of a business, and makes the accounting work more efficient.

2.2. Strengthen Work Connection and Reduce Communication Cost

No matter large or small enterprises, accountants working in the financial department inevitably have to work with logistics, personnel and other departments, and information needs to be transmitted between departments on business conditions. However, the non exchange of information, the incorrect transmission of information, the loss of information transmission and the interruption of information transmission will lead to high cost, long time-consuming and even work mistakes. Computerized accounting can promote the connection of work and carry out it efficiently and systematically. Through the software, accountants can see the process of a business and the financial information involved, so that they can quickly find the relevant person in charge for communication at any step. And the data usually presented on the financial software is more detailed and accurate than the communication between the personnel of various departments, which prevents errors in work connection to a great extent.

2.3. Reduce Storage and Custody Costs and Practice the Concept of Green Development

Accounting computerization not only electronizes the accounting process, but also realizes the electronic storage of financial data such as certificate and account table. Traditional accounting needs to print a large number of paper contracts, vouchers and other materials in the process of work, which is undoubtedly a large consumption of paper, ink and other resources. And after use, they need to be properly kept as accounting archives. For subsequent use or other needs, these materials need special storage space and careful classified storage, which is a large cost for enterprises. The implementation of computerized accounting can greatly facilitate the storage and safekeeping of data. Accountants can store the data in the database equipped with the system or import the processed data into USB flash disk. This way of digital storage not only reduces the storage cost of accounting archives, but also responds to the call of national green and sustainable development.

3. Problems Existing in Enterprises under the Background of Accounting Computerization

3.1. Lack of Computerized Accounting Talents

The effect of the state's implementation of accounting computerization is closely related to the level of enterprise accounting computerization. As China begins to pay attention to the application and development of science and technology in various industries, the number of high-quality information technology compound accounting talents is gradually increasing. However, with the rapid development of economy and science and technology, the growth rate of accounting talents who master accounting professional knowledge and computer-aided knowledge can not match correspondingly. The social demand for accounting computerization talents is still particularly urgent. China's computerization started relatively late. Nowadays, the national investment in the education of building compound accounting talents is still limited, and the accounting training and assessment system does not really regard computerization skills as the focus of talent training. Some enterprises still have a very shallow understanding

of computerization, seriously underestimate the benefits brought by computerization, and ignore the employment and continuous training of computerization talents, which makes the enterprise accounting team lag behind the times and can not maximize the realization of accounting functions.

3.2. The Software Configuration and Management System Related to Accounting Computerization are Still Imperfect

The company mainly purchases financial software in the market to realize accounting computerization. However, the financial software circulating in the market has the characteristics of few types and poor specificity, which hinders the promotion of accounting computerization. The current financial software has strong universality, which also means that enterprises need to carry out a lot of preparatory work such as initial program setting in order to match the characteristics of their own industry and operation management when they start to use. And because financial software often carries out module management, accountants need to communicate with technicians to select appropriate financial related modules, and then re plan and set these modules after they start to use. In the preparation stage of using accounting computerization software, these complicated tasks are still unavoidable. When the accounting work is on track, the use of computerized software puts forward higher requirements for the enterprise management system. Financial software is not only a tool for business processing, but also a carrier of business data. While enterprises enjoy the convenience it brings, the potential risks it brings can not be ignored. Once the enterprise management is improper, there will be problems such as system risk, hacker invasion and internal personnel disclosure, which will cause the leakage of enterprise financial data and endanger the operation safety of the enterprise. In practice, many enterprises have not formulated corresponding control systems for computerization. Accountants and even irrelevant personnel from other departments can operate the system at will, which has buried many potential safety hazards in the process of enterprise operation.

4. Development Strategy of Accounting Computerization

4.1. Strengthen the Training of High-quality Accounting Talents and Build a Compound Talent Team

For enterprises, efficient and accurate accounting work is an important basis for their good operation. The construction of high-quality accounting team is a great help for enterprises to better carry out operation and management activities. Nowadays, enterprises should correctly understand the positive impact of computerized accounting, no longer be satisfied with the inefficient work effect of the existing accounting team, effectively optimize the application of computerized accounting, and cultivate computer technology as a necessary skill for on-the-job accountants. Enterprises should also strengthen the continuing education and training of accounting personnel, promote accounting personnel to master the relevant operation technology required by accounting computerization, and avoid the loss of enterprises caused by a large amount of time and cost caused by unskilled operation or work errors caused by improper operation. Enterprises can regularly test the technical mastery of accountants and take certain reward and punishment measures according to the test results, so as to mobilize the subjective initiative of accountants to participate in training and enable each accountant to learn practical things.

4.2. Strengthen the Security Maintenance of Information System and Avoid the Risk of Information Disclosure

Under the background of computerized accounting, most of the daily work of accounting is completed in software. Although this greatly simplifies the workflow, it also puts forward a

greater test for the security of enterprise information system. Within the enterprise, the management should set certain authorities for each program operation, implement the post responsibilities, and ensure that each operator can only "seek his own affairs" and cannot operate beyond his authority. In addition, the operation trace of each staff member shall be retained. Once there is an abnormality in a certain link, the suspicious personnel can be immediately tracked and locked for handling. For the outside of the enterprise, we should establish and improve the network security maintenance system, introduce advanced network protection system, effectively ensure the security of accounting computerization network operation and financial information storage, and avoid putting the enterprise at the risk of financial data leakage.

5. Conclusion

With the development of information technology in China, accounting computerization began to be widely implemented in enterprises. It not only has a positive impact on enterprises, but also puts forward higher requirements for enterprises. How to overcome its own shortcomings and give full play to the positive role of computerized accounting has become a key issue in enterprise management activities. Therefore, enterprises should strengthen the training of high-quality accounting talents, strengthen the security maintenance of information system, and maximize the potential of accounting computerization and its value to the company.

References

- [1] Li Zhuoqun Research on the current situation and development of accounting computerization under the background of informatization [J] Science and technology economic market, 2021 (07).
- [2] Liu Teng Analysis on the problems and Countermeasures of accounting computerization in China [J] Modern marketing (next ten days), 2021 (03).
- [3] Chen Zheng, Wang Shumei Research on the impact of accounting computerization on traditional accounting functions [J] Shanxi nongjing, 2021 (03).
- [4] Zhang Chunyuan On the problems and Countermeasures of financial management in foreign-funded enterprises [J] China's collective economy, 2021 (30).
- [5] Wang Xuefeng Research on the impact of the development of accounting computerization on Accounting [J] Accounting study, 2022 (01).