The Path Analysis of Accounting Information Construction in Enterprise

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Abstract. With the continuous development and progress of information technology, we gradually enter the information era. Information construction has been realized in many areas, the profession of enterprise accountant is no exception. Accounting information is the inevitable trend of accounting development. Especially for the enterprises, applying information technology to the accounting can effectively improve the level of enterprise accounting. So, it is of far-reaching significance for enterprise to implement the accounting information, at the same time, exploring information construction also encounters many new problems and challenges. This article will analyze and discuss the information construction way to implement accounting for enterprises.

Concept and Significance of Enterprise Accounting Information

Concept
Enterprises accounting information refers to that the enterprises use computer technology, network technology and other modern electronic technology to process the accounting information. After processing and transmission, the system will accurately and fast feedback the corresponding accounting information. It is the combination of traditional accounting work and modern electronic technology, which can improve the accounting work efficiency and accuracy. Using the modern information technology instead of traditional artificial statistics and calculation to improve the speed and accuracy of the accounting work can effectively avoid the error because of the computational problems.

The Significance of Accounting Information Construction in Enterprise

To implement the accounting information construction through information management on one hand can quickly provide accurate accounting information to managers, enables managers to understand the accounting information of enterprises in time. Then the enterprise can supervise the accounting, make enterprises’ financial management more standardized and institutionalized. On the other hand, the enterprise accounting information is the important basis of the enterprise’s economic activities and the accounting information quality will directly affect the enterprise’s economic activities and owner’s investment behavior. Accounting information will use automatic electronic system to account the accounting information, and make certain analysis. It can provide managers with valid accurate accounting information, so as to provide the basic data for management decisions. Existing accounting information can make predictions and provide effective accounting information for decision makers, which can make decisions more scientific and accurate. The implementing of the enterprise accounting information can also strengthen the financial management of the enterprise. Through the information system, accounting information can be timely transmitted to the enterprise’s financial management system, and it will be helpful for managers to grasp the financial information in a timely manner, so as to promote the sound development of the enterprise’s economic activities

Problems Existing in the Information Construction of Enterprise Accounting

If the enterprise wants to seek out the correct way of accounting information, it must first realize that it will encounter problems in the implementing of accounting information construction. Only after solving these problems can it explore the right way of accounting information construction.
Problems existing in the information construction of enterprise accounting are mainly manifested in the following aspects:

**Poor Consciousness of Enterprise Managers to Implement Accounting Information Construction**

The enterprise managers tend to focus on the final accounting results, rather than focus on the process of accounting work, not considering the accuracy and efficiency of the accounting information. This management consciousness is clearly wrong and lacks a comprehensive and accurate understanding of the accounting information. The enterprise managers should attach great importance to the management of accounting information and support the work for accounting information construction. Some enterprise managers don’t realize that the inner link of the accounting work and information system, and ignore the important role of information technology to the enterprise accounting work. Some managers know the existence of accounting information, but they think that accounting information is only dealing with the data for improving the accounting work efficiency, unaware of that the accounting information can not only improve the work efficiency of the accounting staff, but also can provide accurate accounting for their information to make scientific prediction, so as to help them make scientific decisions, which directly affects the enterprise owner's investment behavior. Some managers don’t realizing it and simply think of the accounting information as a means of accounting staff to improve work efficiency. Just for the short-term interests of the enterprise, managers don’t put in more money and manpower material resources the accounting information construction. Obviously, this backward idea of the enterprise managers would seriously affect the enterprise’s accounting information construction.

**Imperfect Corresponding Enterprise Management System**

In addition to the above managers who don’t realize the importance of enterprise accounting information, many enterprise managers can recognize its importance, and introduce information construction in the enterprise accounting work, but there are still many problems in accounting information construction, one of the important question is corresponding to the accounting information construction enterprise management system is not sound. If don’t have a wholesome enterprise management system, it wills make information construction just a shell. Lacking of institutionalization and standardization will lead to a lot of work can’t implement and implementation. In terms of simple, enterprise implement accounting information preliminary, but don’t have a corresponding management system to adjust and adapt. Some companies just think that using computer to replace artificial accounting work will completed the accounting information. No adjustment on management system, this will lead a useless of accounting information. Problems leded by imperfect accounting information management mainly displays in: accounting work order confusion, accounting personnel duty confusion, accounting work, and managers are still hold traditional accounting concept, use information technology to deal with the accounting information, and low coefficient of data security problem. In the construction of accounting information, an imperfect management system is equivalent to a bad construction environment, which will cause a serious obstacle for enterprise to implement accounting information.

**Low Quality of Accountant Employed Staff**

Accounting personnel quality is the important element of the enterprise, which will direct impact the direction and degree of enterprise development. With the continuous development of the socialist market economy of our country and the advance of modern enterprise, accounting is becoming more and more prosperous career. Any departments and enterprises that contain the unit of economic activity all need to have professional accounting personnel. As the accounting profession’s thriving, people engaged in accounting work will be increase, but not all accounting personnel have good work quality and personal accomplishment. Even in some small and medium-sized enterprise accounting personnel are the boss’s relatives. They don’t master accounting technology and information technology maturely. They often listen to the boss’s
meaning to make account. This will seriously affect the overall quality of the accounting practitioners. On the other hand, many accounting practitioners are only mastered the single traditional accounting skills. They don’t master a modern information technology, which will be a big challenge to the enterprise accounting information. Because the accounting information not only requires operators to master accounting and financial management skills, also requires the ability to master certain information technology. So, with the generalization of accounting information, phenomenon of lack inter-disciplinary talent will be more obvious. The low quality of accounting practitioners is also a new challenge to the enterprise accounting information construction.

**Enterprise Management System and Accounting Information System Has Failed to Effectively Combine**

Nowadays, many enterprises have failed to organic combine the enterprise management system and the accounting information system, one of the most obvious expressions is the performance of the enterprise’s accounting information system is independent of other system, lack of communication and contact with enterprise management systems. Accounting information system is generally enterprise internal operation system, is the enterprise internal accounting information processing and accounting, not external, but enterprise’s production, sale, transport is done on the outside of the enterprise, the accounting information system is disconnected with the outside world, make the accounting information system and enterprise lack of contact other departments which lead to a lot of accounting information can’t update and share and it will affect the enterprise accounting information construction.

On the other hand, if the accounting information system is completely independent of the enterprise management system, from the management system of regulation, it is easy to cause the enterprise accounting information disclosure of security issues. So, if failed to organic combine the enterprise management system and the accounting information system which will be a hinder for the enterprise to implement accounting information construction.

**Pathway of Enterprise Information Construction**

In the above stated problem, we can see that explore ways of enterprise implementation of accounting information construction encounter many obstacles. We need to solve these problems actively. So, ways of accelerating the implementation of enterprise accounting information has the following several aspects:

**Strengthening Consciousness of Accounting Information Construction**

For the phenomenon of poor accounting information consciousness, enterprise managers must deeply realize the importance of implementing accounting information to the enterprise development, change the traditional accounting concept and cultivate innovative thinking. Related training and lecture on accounting information construction should be provided to these managers, let them understand the importance of enterprise implementation of accounting information construction. In addition, enterprise managers also have to realize enterprise management system and the internal relations between accounting information system. So, one way to accelerate the implementation of accounting information of enterprises is strengthen the consciousness of accounting information construction, set up the correct idea and realizes the enterprise implement information construction is the inevitable trend of the development of the enterprise good development and the premise of enhancing the competitiveness of enterprises.

**Strengthening and Perfecting Related Enterprises Management System**

In order to provide good accounting information construction and development, a good development environment must be provided and perfecting related enterprises management system is such a good environment. First, enterprise managers must attach importance to the corresponding adjustment and perfect enterprise management system, the implementation of accounting information, to make the corresponding adjustment and the corresponding management system
content increased, the system also should follow the principle of simple and easy, high maneuverability and normative, make the staff work is systematic, various departments, in strict accordance with the rules and regulations do their work, it is forbidden to illegal behavior appears. Strengthening and perfecting related enterprises management system first need to establish and improve accounting supervision system, improve the enterprise internal accounting supervision system. In accordance with "accounting law" and other relevant laws and regulations, setting up reasonable accounting agencies, making reasonable accounting work order, setting up professional accounting practitioners. Improve the enterprise internal accounting supervision system. Clarify the responsibilities of accounting practitioners, and the related staff of division of labor, each other mutual constraints, so as to ensure the orderly of accounting work. As a result, strengthening and perfecting related enterprises management system is one of the important ways to speed up the construction of accounting information which can provide a good environment for development environment for the accounting information construction.

**Build A Professional Accounting Personnel Team**

Talent team construction is the important factor of enterprise development and the premise of improving the core competitiveness of enterprises. It is also important to the construction of accounting profession talented person troop. From the enterprise outside, the state and society should pay more attention to accounting information talent cultivation, implement policies to encourage the cultivation of talents. And enterprise should also improve the overall quality of accounting personnel, hire a professional accounting information talents of high quality, the existing accounting personnel to carry out a series of training and learning, and asked them to grasp skilled accounting skills, not only to master relevant information technology, but also try to cultivate compound accounting personnel. On the other hand, we also need to raise awareness of the information of enterprise accounting personnel, let them consciously to learn the skills of accounting information, improve the overall quality. So, build a mature accounting personnel team is another important way to speed up the construction of enterprise implementation of accounting information.

**Establishing Database of Electronic Accounting Files, Combining Enterprise Management System and the Accounting Information System**

The purpose of establishing electronic accounting archives database is to build a database to store the enterprise accounting information for convenient access and sharing. First of all, what we need to do is linking the enterprise financial system with the data and achieving data transmission and sharing. Establish accounting archives database can be simple data access to original vouchers, organic combine accounting information system with other systems, enterprise can effectively connect with external production, marketing and transportation, play the role of accounting information. Therefore, establishing an electronic accounting files database is the important way to speed up the construction of accounting information.

**Conclusions**

In conclusion, the enterprise must realize the importance of accounting information construction and positively explore ways to speed up the construction of enterprise accounting information. In order implement information construction, the enterprise managers must build right ideas, perfect the corresponding management system, build professional accounting personnel team and electronic accounting files database. Accounting information is not only the expression of development and progress of accounting industry in our country, but also the inevitable trend of enterprise accounting work and is one of the important factors to improve the core competitiveness.
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