Research on the Construction of Enterprise Accounting Informatization in Guangdong Province of China

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ABSTRACT

This paper studies the situation of enterprises in Guangdong Province in the construction of accounting information, focusing on the effect and function of the talent base, software and its application status, accounting information and explore the factors and the restriction condition of Guangdong Province enterprise accounting information construction. Finally, to give policy recommendations for the construction and development of accounting informatization of enterprises in Guangdong Province.

THE WAYS OF ACCOUNTING WORK

With the rapid development of computer technology, information processing technology and the business management activity is closely combined, the efficiency of enterprise management needs good management information system support. The realization of enterprise management information depends on the successful implementation of accounting information. Therefore, how to enhance the Guangdong Province enterprise accounting informatization level and the development of business information services become an important problem faced by Guangdong Province, industrial transformation and the overall economic development. Based on this, through the large sample questionnaire survey and field investigation of Guangdong Province more than 1000 enterprises, the current situation of accounting informatization of enterprises in Guangdong Province construction for analysis and evaluation, in order to find the reasons that restrict the enterprises in Guangdong Province, the development of accounting information.

Accounting work directly reflects the present situation of the application of accounting information is the enterprise accounting informatization development stage and level in the business processing way, from the side reflects the possible direction of accounting function orientation in Enterprise. The higher degree of enterprise information, the higher degree of automation of the accounting work, thus corporate positioning of accounting function focuses to support management
decision making in the field of how high the degree is. The higher the degree of manual accounting work, accounting work efficiency and capacity will be subject to greater restrictions, thus the management and decision-making capacity will also be more weakened.

Overall, by the accounting personnel according to the original voucher use charge to an account of financial and accounting software enterprises accounted for the population proportion was 67.6%, according to the original certificate of manual bookkeeping 13.1%, and in the business data entry by the system automatically generate certificate and accounting accounted for 12%, the manual accounting and financial software and 7.3%. Compared with the national data (62%, 16%, 13%, 9%), Visible the accounting work of enterprises in Guangdong Province is mainly in a semi automated manner and the levels were significantly higher than the national average, manual bookkeeping still accounts for a certain proportion of but significantly lower than the national average, automated bookkeeping also accounted for a certain proportion but it is far from the mainstream.

Between enterprises of different sizes proportional differences in the way of automation and manual of larger, and in semi automated way to differences in the proportion of smaller that small businesses of semi automation degree is high, this is superior to that of national average level contrast (about 13%), while the rest of the and the national average level of similar. Enterprises in Guangdong Province of semi automation work relatively more popular, to the development of the automation stage provides a broad base, but this potential there was no very well represented.[1]

The functions of the accounting information system of enterprise, including prepare financial statements, business accounting, cost accounting based accounting module distribution of the most intensive, the proportion of the average value is 71.9%; Including the management and control of funds, property inventory, cost control, internal control, budget control management module times, the proportion of the average value is 33%; Including the decision module of financial forecast, performance evaluation and other functions of the then row, the proportion of the average value is 13.8%. These three are higher than the national average (71%, 31%, 13%) . It can be seen that the current enterprise accounting informatization concentration in accounting basis, followed by management, and decision-making function is weak. This shows that the accounting system of accounting function is relatively mature, and management function, decision-making function throw needs to be improved.

THE TALENT BASE OF ACCOUNTING INFORMATION

Employees' ability to adapt to the environment of information work. The ability of employees to adapt to the information work environment has an important role in restricting the development of accounting information. In general, the initiative and the ability to adapt to a positive correlation, the stronger the initiative, the stronger the ability to adapt. The higher the staff's ability to enhance the computer or the higher the degree of understanding of the company's business, the higher the degree of adaptation to the information work environment; Conversely, employees to adapt to the higher the degree of information work environment, the ability to enhance their ability to enhance the computer and the company's understanding of the extent of the business. This indicates that the employee through active learning can
significantly improve the information technology environment adaptability, and at the same time, employees on the environment ability to adapt to reach a certain level at the initial time to generate enough self motivation to promote further enhance the ability to adapt: Willingness to learn and business knowledge, and to adapt to the environment, the two are complementary.

The above shows that the enterprises in staff training should not to assign the task of learning, and to stimulate the enthusiasm of the staff study, pay attention to in the ability to improve the comprehensive, we should pay attention to personnel policies to incentive to work with training.

Human resource policy. Implementation of accounting informationization talent encouragement or preferential policies will improve the enthusiasm of the personnel, also can improve the staff take the initiative to adapt to the enthusiasm of the accounting information in the process of, which is conducive to the development of accounting information. This type of policy also reflects the importance of the enterprise to the accounting information, and provides the opportunity to find the problem.

The proportion of enterprises which have no incentive policies or no preferential policies accounted for 54%; only encourage policy and no tilt policy enterprises accounted for 20%; only the tilt policy and no incentives to enterprises accounted for 4%. Compared with that by external accounting information talent introduction of contrast, enterprises tend to explore the potential of existing staff. Both encourage policy and tilt the policy of enterprises accounted for 22%. Compared with the national average, Guangdong Province, both to encourage policy and tilt policy has a slightly lower proportion of enterprises, and enterprises in Guangdong province is more inclined to encourage existing staff to enhance their own accounting information skills. This shows that most companies of accounting informationization talent enough attention, should promote enterprise human resources policy adjustment, set the tilt to the policy of expanding the introduction of accounting informatization talent, is set to encourage policies to improve the employee to enhance accounting information technology initiative. [2]

**ACCOUNTING SOFTWARE AND ITS APPLICATION**

The types, functions and sources of accounting software can directly reflect the level and stage of accounting information in enterprises, for example, using primary electrical calculation software will be able to meet the needs of enterprises general is still in the primary stage of accounting information, while the use of ERP, such as complete sets of large-scale software enterprises usually in above of accounting informatization construction has been more mature experience. Software features can reflect the corporate positioning on the accounting work in a certain extent, for example, senior accounting software requires a greater investment. Therefore, the software enterprises usually pay attention to the accounting work of enterprises. In addition, the characteristics of the brand distribution of accounting software can also provide useful information on the development of domestic accounting software industry.

Market share distribution of accounting software brand. Only use of a domestic software enterprises accounted for the proportion of the total sample is 67.7%, the proportion of enterprises to use a variety of software is 8.3%. The proportion of
enterprises that use only one foreign software is 5.1%, The proportion of enterprises that do not use any accounting software is 18.9%, this part of the enterprise when small and medium-sized enterprises accounted for 94.17%. It is worth noting that, on the national average, only the use of a domestic software companies accounted for 81%, more than 13.3% in Guangdong province, but this part of the balance is not by foreign software or mixed software occupy, more is without the use of any accounting software enterprises. The above data shows that the degree of small and medium enterprises in Guangdong Province, accounting information is very low, so it is necessary to increase the accounting information of small and medium-sized enterprises publicity efforts to improve the accounting information of small and medium enterprises.

Function distribution of accounting software. Accounting software function distribution refers to the accounting information system can achieve the proportion of the function, which reflects the enterprise accounting information positioning and demand.

Survey reflects the basic functions of the accounting information system distribution, you can find the preparation of statements, business accounting, cost accounting and other basic accounting function distribution of the most intensive (the average is 72%); and capital control, property inventory, cost control and other management functions are loosely distributed (the average is 33%); financial forecasting, performance evaluation and other decision-making function distribution is the most loose (the average is 14%). The above data shows that the current enterprise accounting information system on the overall accounting class function as the center of gravity, management functions for the auxiliary, and the characteristics of the decision-making category.

Investigation shows that the distribution of the function of the accounting information management system, the visible general ledger, accounting statements, accounts payable and other accounting management function distribution of the most concentrated (average 65%); cash management, cost management, budget management and other senior management function distribution is loose (average 24%); financing management, investment management and other decision-making management function distribution is the most loose (average 5%). The above data shows that, the overall view, the strength of the management function shows the characteristics: Accounting > Advanced management > Decision.

Current enterprise accounting information system accounting function is stronger than the management function and management function and strong in decision-making function, which with the national average is consistent, but this shows that both the country or the province of accounting informatization of enterprises are still at the level of the application of accounting, and other lower level, to truly improve the enterprise accounting informatization level should promote enterprises to use accounting software to strengthen management and decision-making function.

Data encoding standard and XBRL application. There are identified in the standard enterprise, the proportion of the total sample of enterprises using the national standard for 34.9%, Adopt enterprise standard for 14.5%, adopt industry standard for 13.3%, adopt international standards for 8.4%, not clear what the standard of the enterprise also accounted for 28.9%.

Have not heard of XBRL enterprises accounted for 55% of the overall sample, heard of but not used accounted for 42.5%, heard and used only accounted for 2.5%
of the enterprise. Visible enterprises to XBRL understanding is very small. At present, enterprises in Guangdong Province on the basis of XBRL application is weak, and the company's understanding of the XBRL and applications are inadequate, the government departments should strengthen the promotion and publicity of XBRL.

The most companies are identified by the lack of barriers to service institutions, accounting for 28.6%; secondly by the technical complexity is not easy to understand, accounting for 19.5%; the rest of the following is the implementation of a small income (14.3%); conflict with existing management systems encoding (14.3%); accounting personnel competency (11.7%); high cost (11.7%). And the data involved in the previous encoding standards are low, technical complexity and other issues between the existence of a considerable link. It is worth noting that the national average, the biggest obstacle is the lack of services and technology complex is not easy to understand, but the proportion is about 20%, visible in Guangdong province and lack of related services.

CONCLUSIONS

Step by step to promote the integration of accounting information and management information. For the better management of information based enterprises, it can be used as a pilot to promote the integration of accounting information and accounting; for the enterprise has not yet established a business management information, it can be encouraged in the talent pool, hardware and system applications and other aspects of the first to lay a good foundation, and then gradually build. And depending on the situation for enterprises to carry out the accounting information and information investment, give financial and other aspects of the incentive, in order to enhance the enterprise to strengthen the management of power.

Make software interface standard. At present to guide and standardize software service providers of accounting software coding standard, the mainstream standard interfaces with other management system code to achieve docking; and gradually standardized, make the software service providers of system development to maximize the use of common standards.

Provide different incentives or support measures for enterprises in different stages of information development. For the developed software enterprises, giving financial and tax incentives; for the purchase of the secondary development of software enterprises, by standardizing accounting information service institutions to provide the technical standards of the software and services market, to provide support. For direct purchase of software enterprises, and promote the needs from the perspective of software services of encourages software developers to develop software function, the integration of accounting and business in commercial software in its information system function.\[3\]

Release information work standards and guidelines. Government can release information work standards and guidelines for enterprise information application to provide specific guidance.

Encourage service organizations to form the expertise of fine management. The accounting information service institutions to give some policy support, to guide the formation of a subdivision industry in the fine management of industry expertise, to
promote the standardization of product functions and related services for specific industries.

REFERENCES