The Development Trend and Problems in Application of Accounting Computerization

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Abstract. Modern accounting is required to be familiar with computer and accounting information system, but with the development of science and technology and the continuous improvement of the accounting information system, all kinds of problems will follow. This paper analyzes the development status and existing problems of accounting computerization, and explores its development countermeasures, hoping to provide some theoretical reference for the development of China's accounting computerization.

An Overview of Accounting Computerization

Accounting computerization can be understood from both a narrow sense and a broad sense. Narrow accounting computerization refers to the accounting work in electronic information technology. The generalized computerized accounting refers to the work related to the accounting computerization. From the accounting point of view, that is, computer professionals prepare accounting software through programming then operated by the accounting staff, computer systems replace labor.

The Present Situation of Accounting Computerization

Initial stage of development

In August 1981, the theory of computerized accounting has been put forward, it has a very important significance in our national computerized development process. The emergence and development of commercial software, to solve a lot of problems, such as repeated development and waste of human and material resources. With the continuous rise of these companies, new energy has injected into the commercialization of computerized accounting software market. Prompting the accounting computerization software market slowly to the general, professional and commercial direction.

Second development phase

With the development of economy and electronic technology, enterprises continue to explore and adjust in the field of traditional accounting, and then gradually improve the traditional accounting form. Accounting information system is gradually applied to enterprises. Manual accounting and electronic information systems combine to reduce the work process. After inputting data into the computer, you can achieve data sharing, the effective use of computer data statistics. Improve the financial efficiency of the enterprise by making effective use of computer data statistics.

The third stage of development

With the enterprise accounting standards continue to reform, china's accounting development and the international community to use the accounting standards system convergence. The new guidelines bring new judgment requirements, and standardize the financial instruments of China's enterprise accounting, asset impairment, consolidated statements and other services. ERP system is
established and used by more and more enterprises. As the emergence of new standards and the continuous improvement of computerized accounting system, the enterprise's financial management ability has been greatly improved. On this basis, companies can better integrate and reorganize in its management system and work processes. Making the financial capital account more standardized, reducing the financial manpower costs, and improving financial efficiency and business efficiency.

Problems in Accounting Computerization

Unit accounting computerized management system is imperfect

The work of accounting computerization must require the management and control from all sides, including the personnel, operation, maintenance and archives and other related management. Accounting computerization of the management system is not perfect, resulting in a lot of units have a lot of problems. For example, in the management of the division of labor is not clear, the responsibility of the post is not very clear. Some units directly use the original position of the accounting information system, one person is a multi-functional or post setting is not perfect. The staff began to post operation in some positions neither strict training nor appropriate qualification certificate. In the maintenance management, the lack of appropriate maintenance system, so that maintenance personnel can easily change the system parameters or the original set of good computer program.

The accounting original document is still paper data

So far there are many units using the paper data. These original documents in the process of entry may be wrong but it is difficult to be checked out, so the authenticity and integrity of these paper data may also be different. These problems are generated in the face of the original paper data voucher.

Accounting computerized data are extracted from the original paper data, and then go to the data analysis and processing. In this process, in order to avoid the repeated input of data and cause confusion in the system, we must do a one-time data input and multiple use. Computerized accounting system can generate all kinds of statements by system. The query function is enhanced to reflect the financial situation quickly. In contrast, manual accounting system can generate all kinds of statements by manual, and to note all kinds of accounts by hand. This kind of workload is particularly error-prone, in this case the query speed is relatively slow.

Accounting computerized information resources cannot be shared

Over the years, computerized system developed rapidly. At the same time, we also found that the existing accounting computerization can basically replace the manual accounting information. But there are still a lot of problems in the sharing of information resources. The exchange of information between the upper and lower levels, colleagues, the relevant staff is very difficult. Information sharing requires the computer system to interpret the data, converted and made into the appropriate files or tables to different users in a very short period of time. This process there are many problems, if you cannot smooth the conversion, it will waste staff’s time. The repeated input of the same data is not only a waste of human resources, but also makes the possibility of data error greatly increased. Current research shows that many units of the accounting system is just for the accounting department, and there is no sharing of resources. It is difficult for business decision department to provide reliable decision-making.

Limits of the scope of accounting computerization

Many of our software development companies will develop the software based on their own development model and characteristics, everyone has their own characteristics of the development of software, so it will be biased in cause the software system. And the entire accounting system does not necessarily come from the same company's software system, so that the software is not compatible. At the same time, using the different methods has brought a lot of trouble to the user. A lot of accounting staff know little about knowledge of the computer or the entire accounting system.
In order to be able to use the software better, in this case, the developer of the software must provide customers with relevant computer or accounting software training.

From the perspective of the development of software technology, the software production in our country is still in the stage of imitation and perfection, and does not form a fixed scale of industry. Data compatibility is poor, so it is difficult to realize the sharing of data and information. Financial data is the biggest secret of enterprises and is directly related to the survival and development of enterprises. However, many of the software developments are focused on financial management, or provide a multi function management and decision-making, focus on the development of data security and confidentiality is very rare. Once the system is paralyzed or accidentally in the virus, the system recovery is more difficult.

New problems in the internal control of the computerized system under the network environment

The security of network is a great threat to the computerized accounting system. With the development of network technology, many enterprises will be taken online transactions, such as online ordering, sales, finance, investment and so on. Relying solely on the credibility of both parties, the seller and the buyer to take the online information exchange rather than to meet the exchange. In this case, the enterprise transactions on the network will be faced with financial settlement security issues. There are some illegal users to invade other people's computer system, illegal transfer of funds and steal passwords, making enterprises in the face of financial risks.

The Main Solutions and Countermeasures of Computerized Accounting

Update knowledge, change idea

Computerized accounting using computers to reduce staff’s labor intensity. The accuracy and efficiency of the work performed by the staff is far less than that of the computer system. These differences make the enterprise use the computer to replace the manual to complete the basic work of accounting. The rational division of labor has greatly accelerated the speed and efficiency of the work, saving time for the enterprise and saving a lot of energy for the staff. The enterprise economy will be greatly improved due to the change of the function of the staff and the improvement of the accounting theory. The economic benefits of enterprises will be better to promote the development of accounting computerization theory. Computerized accounting can make the accounting information to be better shared.

Changing the development mode of accounting software

With the development of computer network technology, in this case, enterprise internal accounting service will be increased. Only from the computer to deal with the problems in the accounting work has become very difficult, and it is difficult to achieve the accounting work. From another perspective, the rapid development of the network, some other computer areas are also undergoing rapid changes, these changes have a lot of impact on the computer accounting information system. These effects promote the development of the original accounting information system, on the other hand, the development of the original accounting computerization system is hindered. These problems will inevitably produce a new topic, but also a challenging topic. That is, the computerized accounting system is bound to the network development. This topic requires us to speed up the theory and practice of computerized accounting, through practice can build a more complete computerized accounting system, so as to meet the needs of the development of accounting computerization.

Establish and improve the monitoring system, clear their responsibilities

A lot of computerized accounting personnel is not professional, most are part-time or halfway out. In addition to the accounting computerization of the work of some understanding, they have some understanding of the accounting computerization, but they are not familiar with the computer
hardware and software. Once there are problems in computer hardware or software, these computerized accounting personnel can do nothing. So if you want to really do a good job in accounting computerization, it should be clear to everyone's responsibility, improve the monitoring system. In order to strengthen the accounting staff professional, it is necessary to carry out a serious training for them, and treat them with international standards. In addition, to improve their professional quality of accounting computerization, master the international advanced technology. Requires accounting professionals to use computerized accounting, familiar with the hardware and software on the computer. Only with professional talent, enterprise accounting computerization can really transform. Only recognize the importance of talent in order to establish their own computerized accounting system.

**Strengthen the security and confidentiality of accounting information system**

The collection of computerized accounting records means that all the accounting data is copied from the computer system and stored in a certain period of time. The financial data backup file kept by the finance department. The aim is to restore the original computerized accounting system in the shortest time and reduce the loss to the lowest. As the computer software is constantly upgrading, constantly updated, accounting computerization work will be affected, the accounting file retrieval will produce some problems. Accounting computerized disk is more complex, because the disc itself may bring data loss, so if we want to save this data, it must find a way to deal with. This method is for the CD-Rom features, we use a dual backup, while the backup time should be different.

**References**


