

Analysis on the Application and Development of Accounting Computerization

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Abstract: With the advent of the era of information technology and big data, the use of accounting computerization has become very common. The application scope of various computerized software is expanding; the status of manual bookkeeping is gradually replaced by computerized accounting; the real-time disclosure report of accounting financial information becomes possible. In this context, it can be seen that accounting computerization is of great significance to improve the relevant work efficiency and the accuracy of accounting information data. Therefore, this paper will first explain the development background and connotation of accounting computerization. Then analyze its application scope and existing problems. Next give the applications and development countermeasures of accounting computerization and last make a forecast for its application prospect. Through these analyses, this paper will enrich the theoretical research in the field of accounting computerization, and provide reference for the further development of accounting computerization.

1. Introduction

1.1 The development background of accounting computerization

Compared with developed countries, China's accounting computerization started late. Accounting computerization has only nearly 30 years of development history in China. On June 30, 1994, the ministry of finance issued *the administrative measures on computerization of accounting* under [94] financial accounting no.27. On December 6, 2013, the ministry of finance issued *the working standard of enterprise accounting information* under [2013] financial accounting no. 20, this "standard" article 49, abolished *the accounting computerization management measures*(financial accounting [1994] no. 27). In addition, in article 49, *the management method of accounting computerization, the evaluation rules of commercial accounting software and the basic function specification of accounting software* were studied and formulated. Therefore, the legal standard of accounting computerization is basically established in China.

1.2 The connotation of accounting computerization

Accounting computerization mainly refers to the application of computer information technology in accounting work, through the use of a variety of computer accounting software and computer technology to analyze, integrate and deal with the accounting work, so as to efficiently and quickly complete the process of accounting work. [1]

1.3 The advantages of computerized accounting

1.3.1 High accuracy of information, less difficulty in inventory

Accounting computerization will improve the traditional way of accounting. With the help of computer high-speed intelligent computing system, accounting information will be accurately recorded in the computer. Accounting computerization can reduce the traditional accounting work

inventory difficulty and to a large extent, to avoid carelessness caused by the wrong accounting phenomenon, thus improving the accuracy of accounting information.

1.3.2 Centralized data processing, paperless storage medium

Computerized accounting centralizes the specific work of traditional accounting division into one or several computers for processing. The accounting information stored in the computer is coded according to different subjects and different business information, which greatly improves the work efficiency. At the same time, the paperless storage medium makes a large number of accounting information stored on the computer, which can backup and prevent the loss of important accounting information, greatly reducing the difficulty of traditional accounting information preservation.

1.3.3 Comprehensive and objective information, easy to analyze financial situation

Accounting computerization makes use of the function of high-speed computing of the computer to complete the data processing work in a short time. The flexibility of financial information is higher and the sharing of internal and external resources can be realized. In this way, the comparability of accounting information can be realized, and the users of accounting information can better participate in economic decision-making, evaluate business performance and predict economic prospect.

2. Application scope of accounting computerization

2.1 Decision-making management of enterprises

On the one hand, when enterprises make economic decisions and evaluate business performance, they need to refer to the financial department's report on the financial status and business operating results analyzed by accounting computerization system, so as to make accurate and objective business adjustments and prospects. [2] On the other hand, the implementation of accounting computerization can promote the science and innovation of enterprise accounting management mode, change the inherent accounting concept and promote the scientific development of enterprise internal management mode, so as to promote the establishment of modern enterprise management mode. [3]

2.2 Audit and evaluation by auditors

On the one hand, the enterprise's internal auditors need to conduct regular audit and evaluation on the processing quality of the accounting information data obtained by the accounting computerization system of the enterprise, so as to ensure the objectivity of the enterprise's accounting work and better conduct the enterprise's internal control. On the other hand, the relevant external auditors also need to audit and evaluate the accounting computerization information of the enterprises under their jurisdiction, so as to ensure that the business income of the enterprise is legal and compliant.

2.3 Reform and update of accounting information system

The management department of accounting information system needs to regularly investigate the use of the enterprise's accounting information system and update the system according to the needs of internal and external accounting computerization. Therefore, it is convenient to carry out the basic work of enterprise accounting computerization smoothly and to connect with the work of market accounting computerization, and to facilitate the timely provision of accounting information to the financial report users.

3. Problems in accounting computerization

3.1 Insufficient understanding of accounting computerization

Due to the short development time of accounting computerization, for most enterprises, especially its management, have only a superficial understanding of accounting computerization. Most

enterprises think that accounting computerization just changed the way of accounting, and do not have a deep understanding of the impact of accounting computerization on the development and management of enterprises. Therefore, some enterprises simply use accounting information system and software for daily accounting and records, and do not expand the application of accounting computerization, such as the analysis of fixed assets and current assets, the production and operation cost, inventory, financial analysis and other application fields. As a result, the advantages of accounting computerization do not play to the maximum extent, which hindering the benign development of enterprise management modernization.

3.2 Lack of accounting computerization professionals

Accounting Computerization is the primary stage of information, financial accounting computerization is also the integration of professional accounting and basic information technology. [4] Accounting computerization operators need to have skilled computer financial software operation skills and complete accounting practice and application ability. However, from the current status of financial training, most of the training involved in computerized accounting operations only basic recording and accounting operations, but lack of more in-depth software functional operation training. So on the one hand, when the computerized software operation failure, it is difficult for the accountant to timely deal with the serious impact on the progress of computerized accounting. On the other hand, accounting computerization has become a simple substitute for manual bookkeeping, and its financial analysis function has been neglected.

3.3 Inconsistency in computerized accounting

There are a lot of financial software in the Chinese market and the types of financial software are complex. [5] Therefore, the financial accounting application software lacks of uniformity and software compatibility is poor in many different enterprises, which makes it difficult to carry out the external comparability of financial information of enterprises and the internal comparability is also prone to confusion.

3.4 Poor security of computerized accounting

Under the condition of accounting computerization, the way of accounting information transmission has changed greatly. Information flows are somewhat easier to preserve than paper-based, but are also more likely to be lost and tampered with. At present, the accounting information software on the market has very limited means to use in the confidential setting. Once the enterprise accounting information system is maliciously tampered or destroyed, the damage to the enterprise's accounting file managements are irreversible and the consequences are also unimaginable. So some enterprises take this into account, do not use or limit the use of this type of software, which seriously restricted the development of computerized accounting.

4. Countermeasures for the development of accounting computerization

4.1 Deepening the understanding of accounting computerization

It is necessary to deepen the understanding of accounting computerization in enterprises, especially in the management level, so as to make them realize that accounting computerization is not only a change of accounting methods, but also an important way to improve the efficiency of enterprise financial analysis and promote the benign development of enterprise management modernization.

4.2 Training accounting computerization professionals

Accounting computerization requires accountants to have computer financial software operation skills and complete accounting practice and application capabilities. Therefore, it is possible to strengthen the comprehensive operation ability of accountants and improve their ability to solve the accounting information system through the special accounting computerization training.

4.3 Improving the uniformity of accounting computerization

For the unification of accounting computerization, the government should promote the cooperation between some accounting research institutions and large enterprises. By combining the current market environment, research and develop more suitable market software technology for the general use of enterprises. Thus, realize the unification of accounting computerization and reduce the difficulty of clearing business transactions. [6]

4.4 Strengthening the security and confidentiality of accounting computerization

In view of the security and confidentiality of accounting computerization, enterprises should strengthen their own security awareness of accountants to ensure the independence of accounting computerization work. At the same time, we should strengthen the regular maintenance of the accounting information system, improve the safety coefficient of the software firewall and beware of malicious tampering and vandalism.

5. The development trend of computerized accounting

5.1 Popularization and innovation

With the advantages of high accuracy of computerized accounting information, centralized data processing and comprehensive and objective information are gradually discovered and understood by the public, the use of computerized accounting is bound to become more and more popular. At the same time, the special function of accounting computerization in economic decision-making, evaluation of business performance and prediction of economic prospect has not been fully developed. So there is still plenty of room for innovation.

5.2 Information and intelligence

With the gradual increase of market competition, enterprises will be more active to the information and intelligent era. [6] Because the information of financial accounting can greatly improve the efficiency of enterprise accounting work and the intelligence of financial accounting can provide personalized accounting information more professionally. So in a certain sense, the development of accounting computerization is inseparable from the combination of information and intelligence.

5.3 Standardization and diversification

At present, the computerized accounting market is quite chaotic and different enterprises use different computerized software, which makes it difficult to carry out external audit work. Therefore, the future development direction should be more standardized and diversified. With the enterprise's own efforts and the role of the government and society increasingly prominent, the whole market development of the application of accounting computerization will be more prosperous.

6. Summary

This paper mainly expounds the development background, basic connotation and main characteristics of accounting computerization. Analyze the advantages of accounting computerization in information accuracy, data processing, being easy to analyze financial situation, etc. Point out the problems of accounting computerization and pointed out countermeasures of development and application in deepening the understanding of accounting computerization, training accounting computerization professionals, improving the uniformity of accounting computerization and strengthening the security and confidentiality of accounting computerization. Finally, this paper

points out the development trend of computerized accounting, that is, popularization and innovation, information and intelligence, standardization and diversification.

The application and development of accounting computerization conform to the development trend of information and big data in the new era. Although China's current accounting computerization is still in the basic practice stage, but it has a great potential for development. Only by constantly improving and perfecting the work of accounting computerization, can the accounting computerization achieve more long-term and extensive development.

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