

Research on Professional Quality of Accountants and Ways of Improvement Based on Information Management

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Abstract: Accounting Informatization Poses New Challenges to Accounting Practitioners and the Accounting Industry. Accounting Information Management of Enterprises is Closely Related to the Development of Enterprises, and the Implementation of Accounting Information Management Will Greatly Improve the Operation Efficiency of Enterprises. with the Rapid Development of Science and Technology, Accounting Management in Enterprises Has Entered an Information Age, Greatly Improving the Accuracy of Management. the Professional Quality of Accountants is the Basic Factor That Determines Their Working Ability. Accountants Should Have Systematic Professional Theoretical Knowledge, Strong Professional Practice Ability and Higher Professional Skill Level, as Well as Coordination, Communication and Organization Ability. This Article Has Made a Thorough Study of What Modern Qualities Financial Personnel Should Possess and How to Improve Their Professional Qualities.

1. Introduction

With the Continuous Development of Our Country's Market Economy, Enterprises Have Higher and Higher Requirements for Accounting Standards. If an Enterprise's Accounting Department Wants to Have a Foothold in the Enterprise and Make Its Own Contribution to the Enterprise, It Must Conform to the Requirements of the Development of the Times, Carry out in-Depth Changes in Accounting Functions, and Transform the Accounting Functions of the Enterprise from an Accounting Type to a Management Type [1]. However, Due to the Serious Lack of Professional Ethics of Some Management Accountants, Their Quality is Low and It is Easy to Have a Considerable Impact on the Development and Management of Enterprises. Accounting Information Plays an Important Role in Ensuring the Efficiency of Enterprise Capital Utilization, and Capital is a Pillar of Enterprise Development, So Accounting Information Management is an Essential Aspect of Enterprise Production and Operation [2]. However, There Are Still Some Problems in the Current Accounting Information Management, Such as Weak Management, Weak Supervision and Insufficient Transparency. How to Solve These Problems is the Key to Ensure the Steady Development of Enterprises. Therefore, in Order to Reasonably Solve These Problems, Enterprises Must Strengthen the Accounting Information Management of Accountants, Effectively Implement the Relevant Domestic Information Management System, Improve the Professional Quality of Accountants, and Make Greater and Better Contributions to the Development of the National Economy.

2. Characteristics of Accounting Information

At present, accounting information management has used cash computer technology for information management. At present, the commonly used accounting management information technologies include computerized accounting, ERP business information and financial information management platform. Accounting information management has a more scientific model and framework at present [3]. In our country, many enterprises and institutions seldom implement the system of job rotation for employees. Some employees even work in a fixed position for decades. This situation will inevitably lead to a narrow level of professional knowledge, which is difficult to adapt to the needs of modern economic changes. Accounting information is a bridge to realize the

accounting objectives of an enterprise. In the development of an enterprise, an enterprise formulates certain accounting objectives. The formulation of accounting objectives has a great influence on the business decisions of the enterprise.

2.1 Accounting Information is Private

Although as early as classical economic theory pointed out that accounting information has the characteristics of public goods, in fact, the accounting information of each department is still reflected by itself, because the environment and working characteristics of different departments are different [4]. Therefore, accounting information has a certain degree of privacy when it is provided. Accounting information is mainly aimed at the operating conditions of enterprises and has a certain degree of privacy in terms of cash information of enterprises. At present, accounting information management mainly includes two aspects: output data and input data. Only when the authenticity and reliability of these two aspects are well done, can the authenticity of enterprise financial information be better ensured, sufficient and true data be provided for enterprise investment decisions, and contributions be made to the further development of enterprises.

2.2 Accounting Information is Hidden

Since accounting information is privately owned due to differences among departments, it will be hidden accordingly. Accounting information is a sensitive information of an enterprise. Listed enterprises need to disclose their income and expenditure during the year. However, cash payment is considered as private information and hidden, so accounting information is hidden. Now the managers of the enterprise still can't recognize the importance of accounting information management. They think that accounting information is to disclose the information of the enterprise. The managers of the enterprise think that it is wrong, which will lead to the accounting information management without the guidance of the supervisor and will stop in the work [5]. However, in actual work, most enterprises do not attach importance to fund management, various fund management systems are mere formality, and incomplete management systems are prominent. Under this kind of current situation, the whole enterprise's fund management cannot be effectively guaranteed, which makes the normal operation often have too much or too little fund, thus affecting the normal operation of the enterprise and causing serious waste of funds.

3. Professional Qualities of Accountants

3.1 Professional Accomplishment

An outstanding financial personnel not only needs to master sufficient financial knowledge, but also needs to master economic law, computers and other basic cultural knowledge in combination with tax law and auditing [6]. Specifically, financial personnel should not only be familiar with the basic concepts of finance, but also be familiar with the financial regulations and legal knowledge such as general financial rules, accounting standards, financial system and accounting system. Therefore, accountants must have systematic knowledge of finance and accounting, other relevant professional theories and relevant financial laws and regulations as tools to master and understand the essence of enterprise economic activities. Accounting personnel should not only learn and master the domestic accounting system in a timely manner, but also understand and master the accounting system and financial rules adopted by foreign partners [7]. In addition to updating their professional knowledge, accountants should constantly expand their knowledge, make full use of the advantages of professional knowledge and the information they have in their hands, broaden the living space of their units, strengthen their strength, foster strengths and circumvent weaknesses, and open the door to capital markets at home and abroad. Only when financial personnel have a sound financial knowledge system can they correctly analyze the financial operation of an enterprise through real accounting and the use of modern accounting methods, such as advanced mathematics, operations research and other mathematical tools and analysis methods, so as to provide reliable financial decision-making basis for the future development, investment, financing,

listing, credit and so on of the enterprise.

3.2 Professional Ethics

Financial personnel shall consistently maintain their good reputation in their actions, and shall not do anything detrimental to their professional reputation, and shall not participate in or support any disclosure activities that may have negative professional reputation. Must have the corresponding public relations ability [8]. Development cannot be achieved without external support, especially from the banking, finance, taxation, auditing, industry and commerce, prices and other departments related to accounting. Therefore, strengthening public relations awareness is an important content to measure the quality standard of accountants. One is to keep the business secrets of the enterprise and not disclose or sell the financial information or other business information of the enterprise for personal gain. The second is to strengthen legal awareness, in accordance with the requirements of the state, not to forge or alter accounting vouchers and accounting books, not to prepare false financial and accounting reports. Financial laws and regulations are the important foundation of financial personnel's professional ethics. Financial work covers a wide range of areas. In order to deal with all aspects of the relationship, financial personnel are required to be “not only superior, not only powerful, not only emotional, not only money, only law.” To love one's post and work is to respect the accounting profession and love accounting work. Work hard, complain hard, and be meticulous. It requires accountants to establish a good sense of responsibility and honor, to study hard in business, to be brave in innovation, to faithfully perform their duties, and to establish a highly responsible professionalism.

3.3 Personal Accomplishment

Honesty and modesty: Honesty and modesty are traditional virtues of the Chinese people. Even in today's fierce competition era, there is no lack of positive significance for financial personnel. In the organization of an enterprise, the professional activities of accountants are closely related to relevant departments inside and outside the enterprise, and a large amount of business work of accounting needs to be communicated and coordinated with relevant departments. At the same time, many business activities need effective organizations to achieve results. Now financial personnel are in an era of rapid development of information and need to constantly update their knowledge. For financial personnel, the most serious challenge and opportunity at present comes from their ability to learn and solve new knowledge and problems. They should also have comprehensive analysis and thinking ability. Can combine changes in the market economy, in accordance with the laws of the market economy, good at evaluation, analysis, to provide a reliable basis for decision-making. Finance needs to provide timely financial status for enterprise management decisions and predict the impact of current management decisions on the income level of enterprises. Therefore, financial personnel must understand and even be familiar with the main business and management process of the enterprise, which plays an important role in whether finance can meet the needs of enterprise management decisions. Accounting personnel should firmly establish management awareness, financial management awareness and innovation awareness in their professional work, so as to meet the needs of the continuous development and change of enterprise management, in order to better perform their duties and achieve higher work objectives.

4. Ways to Improve the Quality of Accountants

4.1 Strengthen School Education, Based on Education for Academic Qualifications

The greatest challenge in modern society is the challenge to human's ability, which mainly depends on the degree of human's knowledge and knowledge transformation ability. Now that we have stepped into the era of knowledge economy, the update cycle of accounting professional knowledge is speeding up. The old knowledge structure of accounting personnel can no longer meet the needs of the ever-changing professional work. Only by continuously learning new professional theoretical knowledge can the professional quality of accounting personnel be continuously

improved. In the development of market economy, accounting personnel of enterprises should receive professional improvement of continuing education. The research on the theoretical system of performance auditing in China is still lacking. Therefore, it is necessary to strengthen the innovation and thinking of the theoretical system of performance auditing. If you want to be a qualified accountant in the era of knowledge economy, you must have relevant knowledge as the foundation. Therefore, strengthen school education, enhance students' comprehensive understanding of knowledge, and improve students' practical ability and the level of combining theory with practice. Accounting should not only manage the historical financial situation, but also consider the current market value and pay attention to the comprehensive measurement of historical and realistic values. Fourth, under the condition of accounting informatization, the accounting information system will improve the reliability and timeliness of accounting information, and the quantity and quality of accounting information will also be improved. Attention should be paid to improving the information processing capability.

4.2 On-the-Job Learning, It is Suggested to Carry out Various Forms and All-Round Quality Training for Accountants

With the continuous improvement of the modern financial system, the requirements for financial work and the professional quality of the majority of accountants are getting higher and higher. To adapt to the severe challenges of the economic situation, we must rely on learning. The division of work among accountants is very detailed, and every accountant has a specific job position. In the process of learning, accountants should focus on the professional theoretical knowledge related to their posts and try their best to apply it to their work practice so as to become experts in their posts. Only by mastering more and newer professional knowledge and skills, and having a reasonable knowledge structure, can we handle accounting business with ease, and only by continuous learning can we have the ability to get rough and accurate results, remove false and keep true, ensure the authenticity and reliability of accounting information, reduce losses caused by financial personnel's own mistakes, and ensure the quality of accounting work. At the same time, from the point of view of improving the core business ability of accounting, accountants should deeply study the theoretical knowledge of accounting such as financial accounting, management accounting, financial management, taxation, auditing, non-profit organization accounting and international accounting, and be familiar with Chinese "Accounting Law", "Accounting Standards" and the accounting rules of related industries, as well as relevant international accounting laws and regulations, business practices, etc. To supervise and manage the behaviors of financial accountants and other staff and to improve the quality of accountants can effectively reduce the omission and illegal actions of other staff and play a certain role in promoting the management of enterprises and the overall economic development in our country.

4.3 Pay Equal Attention to Professional Knowledge Training, Political Accomplishment and Improvement of Professional Ethics

Accounting professional ethics education through accounting education. While learning accounting theories and skills, learn the main contents of the accounting professional ethics, understand the moral risks faced by the accounting professional ethics, establish the emotion and concept of the accounting professional ethics, improve the use of relevant professional theoretical knowledge that must be carefully studied and mastered, deeply understand and master the characteristics and internal laws of relevant economic businesses, organically combine the accounting methods with the professional management methods of relevant economic businesses, make professional judgment on this basis, and select the optimal method to deal with these economic businesses. To adapt to the severe challenges of the economic situation, we must rely on learning. Only by mastering more and newer professional knowledge and skills, and having a reasonable knowledge structure, can we handle accounting business with ease, and only by continuous learning can we have the ability to get rough and refined, and to remove the false and preserve the true. To cultivate information morality is to form the habit of self-restraint to use information rationally and legally. Through self-education, self-training, self-cultivation, accounting

professional ethics will be transformed into the internal quality of accounting personnel, and their own accounting behavior will be standardized and restricted. Moral education should go deep into every accountant's heart so that he can have a deep understanding of himself and his relationship with others, society and the country, enhance his consciousness of performing his duties and moral obligations, and set up the ideal of loving accounting and devoting himself to the accounting profession.

5. Conclusions

The era of accounting informatization has posed challenges to accounting personnel. Accounting personnel should have overall awareness and consider issues from the perspective of the whole enterprise to realize the coordination of financial, business and management departments. Accounting information management is a part that cannot be ignored in the development of every enterprise, so both managers and accounting information staff must take it seriously. There are still some problems in accounting information management that need more exploration. Accounting personnel should actively participate in management and monitoring, timely and accurately predict the economic prospects, put forward various economic alternatives, and draw up various economic plans, so as to make the post-event reflection of accounting into pre-event prediction and analysis, effectively play the role of taking charge of financial management, and become the decision-making staff assistant. To survive and develop in the market competition, accountants, as the main body of accounting work, must constantly improve their comprehensive quality and correctly exercise the authority entrusted by the state.

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