

Analysis on the Influence of Computerized Accounting Computerization on Auditing under the Background of Internet

Shan CHU, Yuanchun Huang

Shandong Bureau of China Metallurgical Geology Bureau, Jinan, Shandong 250000, China

Keywords: Internal control; Computerization; Audit; Internet

Abstract: With the progress of science and technology and the continuous development of economy, China's advanced computer technology has been applied to various industries, and the use of computers in the accounting industry has greatly improved work efficiency and promoted the development of the accounting industry. Accounting computerization is a way to deal with accounting-related affairs through network channels. Compared with traditional manual accounting work, it has undergone tremendous changes in organizational structure, processing flow, information storage and internal control. In the actual operation process of computerized accounting, financial personnel can edit and process the data input into the computer in a unified and centralized way, so as to realize the integrity, comprehensiveness and timeliness of accounting work conveniently and quickly. This paper mainly starts from the basic connotation of accounting computerization, then describes the audit problems in accounting computerization, and finally puts forward some suggestions on how to do a good job in auditing in the use of accounting computerization, hoping to bring some help to enterprise financial workers.

1. Introduction

The rapid development of social economy and the continuous upgrading of modern science and technology provide an important opportunity and a good social environment for the improvement of accounting efficiency [1]. Accounting computerization is a way to deal with accounting-related affairs through network channels with computer as the carrier. Compared with traditional manual accounting work, it has undergone tremendous changes in organizational structure, processing flow, information storage and internal control. Nowadays, with the rapid development of science and technology, Internet has been widely used in various fields, and computer network has been widely used in computerized accounting system [2]. The extensive application of computerized accounting under the computer network environment has made up for many disadvantages of traditional computerized accounting to a certain extent and perfected the computerized accounting system [3]. Traditional auditing methods can no longer meet the changing requirements. It is an inevitable requirement of social informationization to carry out computer auditing and implement computer auditing standardization and informationization. Computer is not only an important resource of audited units, but also a key part of operation management and internal control under the condition of informationization [4]. Accounting computerization has become a new working mode in the current financial audit work, which not only brings challenges to the financial audit work, but also brings higher opportunities to it, and promotes the innovative development and modern development of the financial audit work [5].

With the advent of the information age, information technology is gradually popularized in various fields, and the accounting field has gradually realized computerization, which has become the development trend of modern accounting industry [6]. In the actual operation process of accounting computerization, the financial personnel can edit and process the data input into the computer in a unified and centralized way, and realize the integrity, comprehensiveness and timeliness of accounting work conveniently and quickly [7]. To a great extent, it can avoid the problems caused by human accounting and reduce the risks caused by inaccurate data in accounting work. The implementation of computerization has changed the old mode of enterprise financial work and has a certain impact on audit work [8]. In order to adapt to the process of accounting

computerization, the audit industry is constantly innovating in technology and system, but there are still some inevitable problems in the process of innovation [9]. This paper starts from the basic connotation of accounting computerization, expounds the audit problems in the accounting computerization, and finally puts forward some suggestions on how to do a good job in the audit work in the use of accounting computerization, hoping to bring some help to the financial workers of enterprises.

2. The influence of accounting computerization on financial audit

2.1. The influence on the quality of accounting information

Under the mode of accounting computerization, the processing and storage of enterprise financial data are completed by computer, and the internal control system has changed greatly due to the development of computerization, which has a certain impact on audit. Accounting computerization is closely related to the development of network technology, business information and financial information, which makes the coordination of financial work and business work of enterprises meet higher requirements and promotes closer cooperation between them. In the development process of accounting computerization, the accounting work can realize the automation of data processing by using advanced accounting software and system, which can effectively reduce the error probability and improve the efficiency and accuracy of accounting work [10]. The electronization of enterprise accounting data and the change of internal control system are manifestations of the complexity of audit objects. At the same time, the popularity of computer technology has greatly promoted the update of audit technology, and computer audit technology has gradually emerged and developed. Accounting computerization has a very important influence on audit clues. In the process of auditing traditional manual accounting information, auditors need to strictly examine the original vouchers, accounting statements, accounting books, subsidiary ledgers, etc., and carefully check the relevant records and the signatures of the acceptors. Strengthening the coordination within enterprises can not only realize the cooperation among suppliers, customers and enterprises, but also realize the cooperation with various functional departments of society.

2.2. Influence on accounting knowledge structure

Because accounting computerization is produced by using the most advanced computer technology, the accounting workflow has been effectively simplified to a certain extent, and the advanced network information technology is conducive to promoting the development of accounting work towards modernization, informationization and science and technology. Under the computerized mode, the financial information is entered into the computer, and the data processing process is completed in the computer. The accounting vouchers, subsidiary ledgers and finally generated financial statements are also stored in the form of electronic data in mobile devices such as computers and hard disks. audit has changed from auditing manual accounts in traditional mode to auditing electronic financial information stored in computers or mobile devices. In the computerized accounting system, the processing of accounting information is carried out under strict program operation, and the integrated operation can be realized through the application of automation system, and the deficiency of manual error can be made up to a great extent. However, if there is an error in the computerized accounting program or it is illegally tampered or destroyed by others, the operation will be carried out according to the latest program, which virtually makes the financial results appear in the wrong form. In the mode of accounting computerization, data processing is carried out in computers, so the legality, security, stability and other indicators of computer systems and related software will have a direct impact on financial work. In order to ensure the validity of audit evidence, auditors must focus on examining computer systems, which has become a new audit content of audit.

3. Effective measures to promote the development of financial audit in accounting computerization

3.1. Construction of internal control organization of enterprises

In the process of financial audit work, we should master the system control and do a good job of program control, so as to realize the internal control mechanism of enterprises on the basis of accounting computerization. It is necessary to promote internal audit to adapt to computerized accounting, and to further improve the efficiency of enterprise management by strengthening the independence of internal audit department, so as to provide more real and objective accounting information for enterprise decision makers. Enterprises should strengthen the inspection of the network security performance of accounting information system, ensure the security of network connection, establish a relatively safe network environment, and reduce the unsafe factors brought by network risks such as computer viruses to accounting computerization. When controlling the program, the relevant staff should carry out the enterprise financial audit work through computers and programs, carry out all-round internal control, observe the problems and drawbacks that may exist in the financial audit system during the control process, and correct and improve them in time during the discovery process. Therefore, the system can protect itself and avoid the failure of the accounting program system.

3.2. Training the overall quality of Accountants

In the current development process of accounting computerization, the related contents, methods and environment of financial audit work are facing reform and development, which brings challenges to enterprise financial audit work. Therefore, the relevant enterprises must actively innovate the methods and methods of financial audit, improve the shortcomings in the traditional financial audit work, and actively improve the enterprise financial audit work system, so as to meet the current development needs of accounting computerization. The professional level of the staff involved in accounting computerization is also closely related to the network security of accounting computerization under the network environment, because many network security problems are caused by the technical problems of the staff. Improving the comprehensive quality of accounting workers is the foundation and key to solve the problems existing in the application of accounting computerization in accounting work in China at present. Therefore, it is necessary to strengthen the training of existing accounting workers, encourage them to establish the awareness of lifelong learning, and enable them to fully master the knowledge of computer science, management science, information science and social science. Enterprises should formulate relevant rules and regulations, encourage accounting computerization related staff to learn the latest regulations, master the application of computers, and enhance the professional level of staff. On the basis of perfecting the audit system, enterprises should improve the assessment mechanism of auditors' working ability, and regularly assess auditors' professional ability, which is helpful to fully stimulate the enthusiasm of staff to participate in the assessment and further improve their professional ability. Enterprises should regularly train and educate auditors, explain the accounting auditing standards newly issued by the Ministry of Finance to employees in a timely manner, deepen auditors' understanding of new laws, regulations, standards and standards, and better integrate with their own auditing work, so as to improve the auditing quality of computerized accounting system.

4. Conclusions

With the continuous improvement of economy and technology, the degree of accounting computerization has been continuously improved, and the application of computer technology in audit work can be seen everywhere. The effective development of accounting computerization not only brings benefits to the financial audit work, but also influences the quality of accounting information and enriches the accounting knowledge structure. The development of computerized accounting requires computerized auditing to keep up with its development, and requires us to make various preparations for computerized accounting auditing. The openness and sharing of the network and the insecurity of the network environment not only bring us convenience, but also bring a series of problems to the computerized accounting work and the internal control of the

computerized system. Strengthening the development of computerized auditing in China, paying attention to and solving the auditing problems in time will promote the further development of computerized accounting in China. Under the background of informationization, auditors should clearly take targeted countermeasures in audit work in combination with the needs of the times, so as to better improve the audit quality of computerized accounting and lay a good foundation for the sustainable development of audit work.

References

- [1] Yu Le, Zeng Le. Analysis of internal control of bank accounting computerization under the new situation. *Business Economics*, no. 9, pp. 29-31, 2016.
- [2] Zhai Junzhe, Wang Yuzan. Design of Accounting Subject Code in Computerized Accounting. *Chinese Journal of Endemic Disease Control*, vol. 30, no. 2, pp. 123-123, 2015.
- [3] Wang Xiaona. Research on the Impact of Accounting Computerization on Financial Auditing. *Business News*, vol. 185, no. 31, pp. 96-96, 2019.
- [4] Liu Jiangwei. The influence of computerized accounting on auditing methods and countermeasures. *Modern Economic Information*, no. 04, pp. 188-189, 2018.
- [5] Li Zhongxing. Research on the Influence of Accounting Computerization on Accounting Work Methods. *Economics*, vol. 2, no. 6, pp. 120-121, 2019.
- [6] Wang Yani. Analysis of the existing problems and countermeasures of computerized accounting auditing in my country. *Management and Technology of Small and Medium-sized Enterprises*, no. 12, pp. 87-88, 2015.
- [7] Li Zhijing. Discuss the impact of computerized accounting on audit work and countermeasures. *Accountant*, no. 6, pp. 46-47, 2016.
- [8] Li Baoru, Li Zehui, Qin Ligang. Research on the status quo and countermeasures of audit methods under the condition of computerized accounting data. *Global Market Information Herald*, no. 38, pp. 50-51, 2015.
- [9] Wu Juan. Thoughts on the Teaching of Computerized Accounting Courses in Applied Universities. *Journal of Shanxi University of Finance and Economics*, vol. 37, no. 2, pp. 107-108, 2015.
- [10] Liu Shujie. Analysis of the impact of computerized accounting on financial auditing. *Chinese Market*, no. 28, pp. 150-151, 2018.