

Research on Problems and Countermeasures of Finance and Accounting in the Background of Mobile Internet

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Abstract: With the continuous development of Internet technology, “mobile Internet” has become a new form of economy. The effective integration of Internet technology in the accounting industry has changed the traditional financial accounting model, making traditional accounting work methods unable to meet the actual needs of modern social development, so financial accounting reform is extremely urgent. This paper firstly summarizes the importance of informatization to finance and accounting and the significance of innovation and reform. Then it analyzes the problems of mobile Internet for finance and accounting. Finally, it proposes the countermeasures of accounting informatization science and healthy development. It is expected that this paper would give some reference value for promoting the sound development of financial and accounting work.

1. Introduction

China has now entered the Internet age, and all walks of life are undergoing changes. [1] “Internet plus” has become an important driving force for economic and social innovation and development. In this social environment, the accounting industry has also been seriously impacted. The traditional financial accounting work model and field can no longer meet the needs of the society.[2] Many aspects of accounting work will be deeply integrated with the Internet to effectively promote the development of the enterprise. At the same time, it puts forward higher requirements for the financial and accounting personnel’s business ability and professional proficiency. Only with stronger decision-making power, insight and process optimization accounting ability can be able to adapt to this new era of rapid development. In the era of mobile Internet, the difficulties faced by the financial and accounting fields are constantly increasing and changing, and new situations have emerged, which have put forward new requirements for innovation and change in finance and accounting.

2. Problems Faced by Finance and Accounting in the Background of Mobile Internet

2.1 Poor informatization quality of traditional practitioners

The information environment of financial accounting has put forward certain requirements for practitioners. [3] To engage in new technology, it is necessary to cross a certain threshold, and it has relatively high requirements for the quality of relevant workers. However, as far as the current situation is concerned, in the reform activities of financial accounting, many employees cannot meet this requirement, and there is still much room for improvement in work ability.[4] Many employees also have insufficient understanding of information technology, and their concepts are still in the traditional accounting structure, and they are not familiar with informationization-related knowledge and operations, thus affecting the role of new technology in financial accounting work.

2.2 Lack of correct understanding and innovation of accounting informatization concept

The idea is the forerunner of action. In the process of financial management, in order to make accounting information more active, it is essential to continuously innovate the accounting information theory, so that accounting information can play an effective function. Judging from the overall situation of China’s accounting informationization construction, although, it has achieved

initial results after receiving enough attention. However, in the process of accounting information construction, the adaptability and flexibility of accounting informationization are not taken into account, which makes the accounting information system not perfect. The specific performance is insufficient understanding of accounting informationization.[5] It is considered that accounting informationization is accounting computerization, which leads to the overall level of accounting informationization being restricted. Some companies have not deeply realized the diversification, comprehensiveness and systematicness of accounting informationization. Accounting informationization still stays at the level of accounting, and the related functions of informationization, networking and intelligence have not been effectively played.

2.3 Internet reduces the privacy of financial and accounting information management

As we all know, there is no complete privacy in the Internet era. This is not only reflected in the release of information on the Internet, but also in the information retrieval through network technology. The development of Internet technology brings some information processing technologies in the field of finance and accounting management, such as big data computing. On the one hand, it improves the efficiency of work in finance and accounting. On the other hand, through hacking techniques, information viruses, etc., data information processed by financial and accounting personnel will be stolen. Specific to economic life, this will affect the operation of enterprises, the property security of bank customers, etc., so the development of mobile Internet has advantages and disadvantages, as well as the financial and accounting industries. But we have to admit that no industry in the society can reject the influence of the Internet. This is a progressive phenomenon. Therefore, the financial and accounting fields will have to choose to adapt to the current mobile Internet technology environment and promote their own reform and innovation, so as to effectively improve the safety of financial funds and promote the effective and healthy operation of the economy.

2.4 Incomplete systematic information financial accounting management system

Although the information construction has been carried out for a long time, a systematic and relatively perfect information environment has not been built yet. In the process of financial accounting management, companies only take reference at the basic level, but do not integrate information technology into the entire accounting industry. Lack of overall grasps and planning, there is no clear direction of work, so naturally cannot promote the smooth implementation of modern financial accounting reform. Specific to the financial management of the unit, the informationization theory has not been well implemented. And the relevant regulations are not perfect which lacks of rigid and clear requirements. These all restrict the development of the information environment to a more reasonable direction. In addition, the internal supervision of financial accounting is not enough, the supervision plan is not reasonable enough, and the information environment lacks a strong supervision mechanism. On the whole, the reform of financial accounting does not form a good ecosystem from the top to the down and from the outside to the inside.

3. Countermeasures of Financial and Accounting Reform in the Background of Mobile Internet

In the context of mobile Internet, there are many factors affecting the development of financial accounting. It is necessary to formulate effective and timely measures to strengthen the thinking on accounting development. The author discusses the financial accounting reform in the context of mobile Internet from the following aspects.

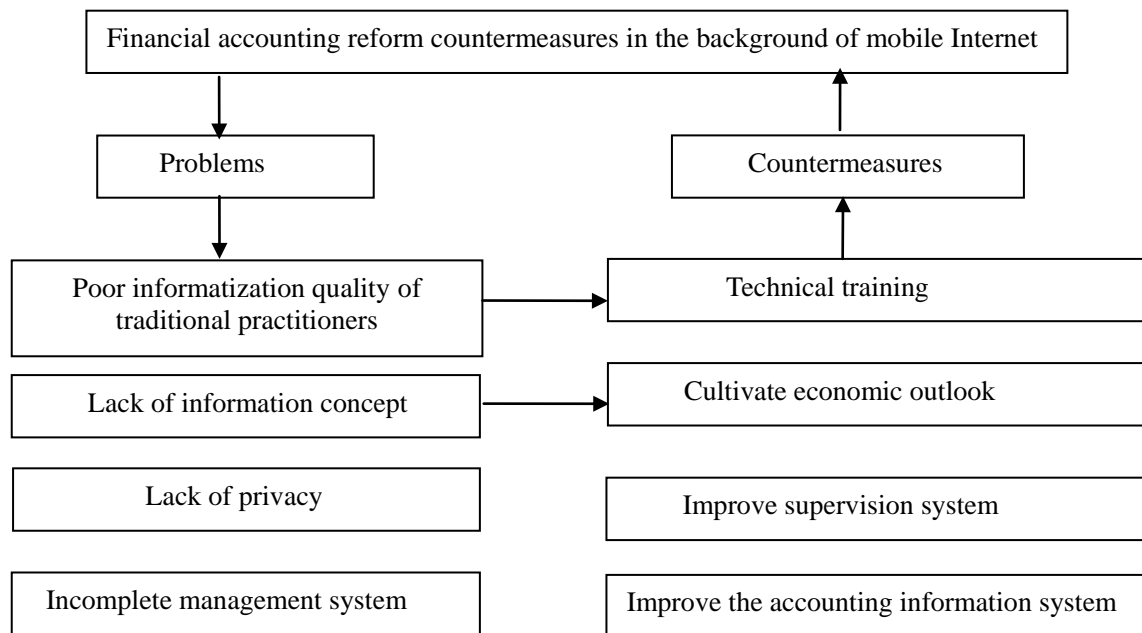


Figure 1 Financial accounting reform countermeasures in the background of mobile Internet

3.1 Strengthen technical training of financial and accounting workers

Mobile Internet technology has an impact on the ability of financial and accounting workers. Enterprises and employees in these related fields cannot escape this problem, but must take measures to deal with it. From the perspective of the enterprise, we must first provide technical training for information processing and integration of relevant personnel in finance and accounting management because mobile Internet technology cannot completely replace financial and accounting management personnel. Therefore, enterprises cannot take a give-up attitude to employees due to the advanced nature of the Internet in the processing of financial information, and carry out simple and rude treatment. Enterprises should provide financial and accounting personnel with corresponding computer use tutorial training, so that they can adapt to the financial and accounting environment under the mobile Internet as soon as possible, and combine their previous work experience with the new mobile Internet technology processing to improve work efficiency and to further promote the improvement of economic information processing and integration ability. Moreover, when financial and accounting personnel have mastered the new mobile Internet information technology, they can understand the development trend of the economic market through multiple channels, so as to make timely and accurate judgments and market estimation plans, promote efficient operation of corporate funds, and ensure enterprise solid material foundation, further improve the level of corporate profits.

3.2 Cultivate economic outlook of financial and accounting staff

In the era of mobile Internet, economic operation in various fields is actually interrelated and integrated, and no industry can exist independently. Therefore, the fields that finance and accounting workers have to face are diverse. They not only need to make a simple treatment of the fund information, but also should understand the economic, cultural, political and other aspects of various fields to cultivate a big economic outlook. Finance and accounting workers should use Internet technology to understand each area related to their business, and to make a self-adjustment according to the current commercial marketing model of the Internet era. For example, the financial and accounting industry requires workers to formulate some pricing information strategies, control the output cost, make clear plans and indicators in the management of enterprise budget, and plan and organize the tax affairs. In addition, finance and accounting also need to do some negotiations on related financial management work, such as product agents, technology developers, suppliers of materials needed by enterprises, and brand planners of product market packaging, etc. In the

Internet information age, information exchange and integration have posed new challenges to the workers in the field of finance and accounting.

3.3 Further improve the regulatory system and security requirements

The openness of the Internet and the sharing of resources undoubtedly make the accounting information system face serious risks and hidden dangers. The security issue cannot be ignored. Therefore, the enterprises need further improve the supervision system, comprehensively plan the actual situation, and control and manage them externally and internally, in order to build a comprehensive, three-dimensional management goal, and strengthen the confidentiality of accounting information security.

3.3.1 Strengthen the construction of enterprise internal control mechanism

First of all, enterprises should pay attention to the professional ethics cultivation of financial staff, consciously abide by operating procedures and operational rules and regulations, and do not use unidentified software and pirated software to prevent the invasion of viruses. Secondly, enterprises must establish a management and control system with special personnel, and strictly implement the basic internal control principle of the separation of incompatible positions, and separate the operation and monitoring positions to form an effective containment measure. Third, enterprises can use accounting information efficient data encryption, electronic key encryption and other methods, or set accountant authority to ensure that only certain personnel can enter the financial accounting system to find and enter various information data. This can prevent the disclosure and tampering of accounting information and ensure the security of accounting information.

3.3.2 Strengthen the supervision and management of enterprise network system

Enterprises should choose scientific and advanced anti-virus software, set up a firewall system and enterprise-related information to ensure enterprise information security. At the same time, it is necessary to set security for Internet devices, and regularly check and scan Internet devices. Through the setting of different security protection measures at different levels, network vulnerabilities are optimized to prevent virus and hacker intrusion, software and system are updated in a timely manner, and the security of enterprise information is guaranteed by technical means.

3.3.3 Improve the legal system of cybercrime

We will improve and optimize existing laws and regulations, strictly combat cybercrimes, and create a favorable environment for business operations.

3.4 Improve the accounting information system

Enterprises should improve the accounting information system to a higher level of corporate strategy, and strive to strengthen the supporting role of financial management through the construction of effective accounting information system, so as to avoid financial management being affected by imperfect financial management systems. This requires enterprises to make breakthroughs in the construction of a sound organizational system, management system, institutional system and other aspects in the process of applying accounting information, and strive to make the application of accounting information more effective. It is necessary to further improve the accounting computerization organization system, establish a special organization, strengthen the organization and coordination of various departments, and strive to form a strong synergy of accounting informationization. For example, all departments should provide powerful, timely, accurate data and information for the accounting information management department. Only in this way can the role of accounting information be maximized. It is necessary to vigorously strengthen the construction of the management system, especially to achieve breakthroughs in the management of talents. It can not only educate and train existing talents, but also introduce a group of more professional talents to lay a solid talent base. Besides, much efforts should be made to strengthen the construction of the system, focus on improving the standardization and scientificization of accounting information management, establish a relatively complete accounting information

management system, and strive to improve management efficiency.

4. Conclusion

Although the mobile Internet has great support for the field of financial accounting, it can not only promote the standardization and scientific construction of financial management, but also greatly improve the level and effectiveness of financial management. However, the mobile Internet will also have some adverse effects on the financial management of enterprises, which needs to be highly valued by enterprises. In particular, we must adhere to the problem-oriented policy and focus on cracking the outstanding problems in financial accounting to promote the scientific, healthy and sustainable development of accounting information. It is essential to actively explore more effective accounting informationization mode, to focus on strengthening the understanding of accounting informationization, innovating accounting informationization concepts, improving accounting information system, preventing accounting informationization risks, so as to propel the transformation of China's traditional accounting industry.

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