

# Research on the Impact of Computerized Accounting on Accounting Methods

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**Abstract:** The advent of the era of network information has promoted the development of all walks of life, and accounting plays an important role in the financial management of enterprises. Traditional accounting work is extremely complex. In this case, people put forward the concept of computerized accounting, that is, the combination of computer and accounting work. With the advancement and implementation of computerized accounting in enterprises, not only will accountants be liberated from the original complex work, but also effectively improve the processing speed and efficiency of financial information, so that accounting work has achieved a great degree of scientific and accurate. At the same time, the introduction of accounting computerization is conducive to better management of enterprises, and stable and sustainable development in a highly competitive market. This paper briefly introduces the problems encountered in the implementation of accounting computerization, and puts forward some suggestions for the introduction of accounting computerization in the traditional accounting methods.

## 1. Introduction

With the development of society and economy, the management system and level of enterprises in China have been greatly improved and gradually tended to improve. The rapid development of enterprises has put forward higher standards and requirements for financial management. Efficient accounting work can effectively improve work efficiency, and can also play a huge role in the decision-making of the future development direction of enterprises for the top leaders of enterprises. Introducing high-end technology into the financial management of enterprises, that is, implementing accounting computerization in accounting work, will have a huge impact on the methods and work concepts of traditional accounting work in Chinese enterprises. At the same time, the introduction of accounting computerization technology can also innovate the accounting management work, optimize the complex accounting work, and achieve simplicity and efficiency. In the development of accounting computerization technology, the high-tech and high-quality accounting personnel can also be realized, and accounting computerization can also play a proactive guiding role in the development of the accounting industry.

## 2. The Impact of Computerized Accounting on Accounting Methods

### 2.1 Changing the working concept of accountants and improving the efficiency of accounting work

The development and application of computerized accounting technology has greatly changed the working concept of accounting staff, liberated from the traditional manual accounting method, not only increased the efficiency of accounting work, but also effectively reduced the interference of human factors on accounting work. In the process of using computerized accounting software, accountants can not only transform traditional manual bookkeeping into electronic bookkeeping, but also realize the automatic transfer and dissolution of finance. The most important thing is that the market competition consciousness of accountants and the financial management consciousness of enterprises have been effectively improved [1]. The accounting computerization system can automatically analyze the financial data when processing the financial data of the enterprise, which reduces the duplication of traditional accounting personnel's processing of financial data and

reduces the workload of accounting personnel. While improving the efficiency of accountants, it can also improve the accuracy and scientificity of financial information, and provide reliable financial information for senior executives in the development of their future development plans.

## **2.2 Promoting the Change of Enterprise Audit Content**

In order to promote the application and development of computerized accounting in accounting, enterprises should optimize and reform the working methods of financial departments. In this process, the audit contents of enterprises are also changing accordingly. In the traditional audit of accounting work, the content of audit is mainly to check the authenticity of original accounting vouchers, financial statements data and manual accounting vouchers. But now, with the comprehensive promotion and development of new accounting computerization technology, the loopholes and risks in traditional manual accounting will be reduced to a certain extent, which makes the content of accounting audit changed. At present, accounting auditing is mainly to verify the authenticity and scientificity of accounting accounting software. Internal and external auditing staff should conduct regular security inspections of accounting software and system operating procedures. The work content of the audit has undergone corresponding changes with the development of accounting computerization technology, and it will also have an impact on the accounting work methods and processes of enterprises.

## **2.3 Optimizing the knowledge structure and professional level of Accountants**

Accounting computerization plays an important role in the development of enterprises, and accounting staff are the actual operators who use accounting computerization software, which puts forward higher requirements for the professional level and comprehensive quality of accounting staff. Although the development and application of computerized accounting technology greatly reduces the pressure of Accountants in traditional manual accounting work, it also puts forward higher standards for the application of modern information technology and computer technology for accountants. Computerized accounting also has a variety of effects on other aspects of the enterprise, for example, the management of the financial sector has an impact [2]. With the application of accounting computerization, the duties of different positions in the finance department are more clear and specific, and more specific. In the course of work, the accounting staff's working ability has played a very good effect. At the same time, accountants can also participate in the decision-making and operation of enterprises, and improve the position of accountants in the enterprise. Therefore, enterprises can better promote the comprehensive development of accounting, supervision and accounting decisions.

## **3. Current Situation and Deficiencies of the Development of Computerized Accounting in Enterprises**

### **3.1 The development of computerized accounting software system in China needs to be optimized**

The development of information technology in accounting industry in China is relatively late, and its application and development in enterprises are even later. At present, the accounting work of many enterprises is still in the traditional way of work, that is, by manual bookkeeping and collection and collation of accounts. In view of this situation, the development of software and the innovation of technology in computerized accounting information technology need to be developed urgently. Now, although some enterprises in our country have installed and used the computerized accounting software system for the accounting department, there are many kinds of accounting software and system, and the overall quality is uneven. Many systems still have large loopholes and risks, which greatly reduces the processing effect of accounting information, and also has a negative impact on the security of corporate financial data and information. In addition, the accounting software currently used by various enterprises in China is relatively simple in function, and can only perform simple accounting work in the financial department, and it is not possible to effectively link

different departments of the enterprise, which makes it difficult to share information between departments.

### **3.2 Lack of uniform systems and application standards**

In the development of computerized accounting, Chinese enterprises have shown the attitude of "letting a hundred flowers blossom and a hundred schools of thought contend". Up to now, there has been no unified standardized management and regulation for the development of computerized accounting in China, which leads to great differences in the working modes of software systems developed by different enterprises, and when the accounting industry carries out unified supervision and management. It is relatively difficult; when external auditing institutions conduct financial audits of enterprises, they also face more difficulties. Enterprises will also bring greater obstacles when they cooperate [3]. For example, when upstream and downstream enterprises in the same industry cooperate, due to the difference in accounting computerization software, there will be difficulties in the communication of financial information and bill issues. Therefore, there is no unified system and application standards, and the promotion and use of accounting computerization in the industry is very inconvenient.

### **3.3 Lack of professional accountants**

With the rapid development and application of computerized accounting in enterprises, the requirements for the professional quality and working standards of relevant staff will be higher and higher. However, throughout the development of China's accounting industry, there is still a relatively lack of comprehensive talents with strong professional competence and high professional quality. According to the survey, most enterprises in China and many accounting staffs still have an understanding of accounting computerization at the initial stage, lacking in-depth understanding, and have no scientific and correct understanding; in the use and operation of related software systems, understanding is not enough, the operation will not [4]. It is difficult for enterprises to carry out their work effectively when conducting accounting and supervision work. Faced with the constantly updated accounting computerized software and systems, accounting personnel's self-learning awareness and ability are poor, and in actual work, it will have a negative impact on the financial information processing of enterprises.

## **4. Application and Development Countermeasure of Enterprise Accounting Computerization in New Period**

### **4.1 Optimizing Accountant's Work Idea and Strengthening the Cognition of Computerized Accounting**

Only by actively optimizing the working concept of accountants and establishing a strong sense of business processing of computerized accounting, can professional teams in the accounting industry be better established. Promote the development and application of computerized accounting in the whole industry. In order to achieve this goal, we need to do well in the following three aspects [5]. Firstly, we should strengthen the accounting personnel's establishment of market concept and management thinking mode, and strengthen their awareness of the application of computerized accounting. Second, to strengthen the risk awareness of accountants, in the rapid development of accounting computerization, many factors will lead to the occurrence of risks, so staff should strengthen the inspection and maintenance of system loopholes, and save the accounting data of enterprises in real time. Backup. Third, to strengthen the training and learning of accounting personnel on information technology, computer technology, etc., only accounting personnel to learn and master the power of house arrest operations, in order to more scientifically use the accounting computerized software system to achieve the goal of sustainable development of enterprises.

### **4.2 Actively Innovating and Developing Accounting Software System**

Faced with the development needs of the new era, Chinese enterprises have carried out relevant

reforms, and the modern enterprise management system has been basically improved, while the accounting industry is gradually transiting from traditional manual bookkeeping to modern computerized accounting. There are many enterprises in our country, and the demand for computerized accounting software is huge, so we need to strengthen the development and innovation of accounting software. Firstly, we should enrich the functions of the software, realize the information sharing and function cohesion of various departments in the enterprise, and improve the synergy effect of each department in the work. At present, SAP software can basically realize the accounting work and the sharing of information between various departments in the enterprise [6]. Secondly, in the process of software development, we must consider the different types of enterprises, the demand for accounting computerized software functions will be different, and then develop a more compatible accounting computerized software. In addition to this, it is necessary to conduct research on the related functions of financial auditing, because auditing is also an important part of the company's modernization.

### **4.3 Strengthening the Training and Introduction of Professional Accountants**

The number of professionals demanded by society and enterprises for the development of computerized accounting is huge, so we must do a good job in training professional accountants. Firstly, we should change the traditional working concept and mode of accounting staff to improve their comprehensive quality and professional skills. Secondly, for the teachers of accounting training centers, we must deepen students' understanding and understanding of computerized accounting, and deepen students' learning concepts and professional accomplishments. In the process of teaching accounting professional knowledge, teachers must pay attention to the application of modern computer technology and information technology in practical accounting work. Only in this way can we provide more high-tech talents in accounting and computerization for society and enterprises [7]. Third, enterprises should increase the professional training of enterprise accounting personnel in the promotion and application of accounting computerization technology. Only the accountants who have mastered the accounting computerization technology can effectively improve the work efficiency and promote the sustainable development of the enterprise.

## **5. Conclusion**

To sum up, computerized accounting is an important development trend for enterprises to develop modern information. It is not only an innovation of traditional accounting work, but also a positive response to the modernization of enterprises in the new era. In order to survive in a highly competitive market environment and maintain sustainable and sustainable development, enterprises must accelerate the application of accounting computerization technology. Only by implementing accounting computerization technology, realizing the efficiency of enterprise financial management, real-time sharing of information of various departments and scientific accuracy of financial information can we better promote the economic development of enterprises.

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