On the Practical Application of Computer Technology in Finance and Tax Audit

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Abstract. With the advent of the information age, electronic computers are widely used in financial management. Accounting computerization is the application of modern data processing tools represented by electronic computers and new theories and technologies such as information theory, system theory, cybernetics, database and computer network in accounting and financial management in order to improve the level of accounting management and economic benefits, and then realize the modernization of accounting work. Along with the vigorous IT technology, the business environment of the enterprise has changed greatly, the business mode, management mode, operation procedure, organization structure and internal control system of the enterprise need to be readjusted, and the accounting information system will change in the design goal, architecture, technical means and risk control system. In view of the current application situation and existing problems, this paper discusses the application of information technology in financial audit in the information age.

Keywords: Electronic information, Financial audit, Computer technology

1. Finance to public payment

Traditional institutions mainly rely on manual processing of numerous data, which not only increases the working pressure of employees, but also limits the further development of institutions. However, with the application of computer technology in accounting work of public institutions, this traditional accounting method has been changed. Accountants only need to input all the collected data into the computer, and the remaining work steps can be completed by computer. It saves working time and prevents the error defect of manual bookkeeping, which improves the quality of financial information. With the application of computer technology, the efficiency of financial personnel is improved, and the work of financial information, such as paper paper, such as manual work, is effectively reduced. Accounting is the source of information, financial management is the use of accounting data for decision-making and monitoring. The centralization of accounting should consider three centralization of statements, vouchers and transactions. The concentration of reports is easy for a group to do, just by fax or network layer by layer summary and report. The concentration of vouchers and transactions is not easy to realize for a large regional enterprise group under the traditional technical conditions.
2. Reimbursement system management

VAT is the focus of industry enterprises and tax authorities. The complicated manpower and intensive labor are concentrated here, and it has also become the stage for science and technology to show off. VAT invoice quantity is large, need to check VAT invoice authenticity, red, wrong ticket, invoice management and financial process automation has become a bottleneck. Value-added tax invoice identification, supporting universal ticket, special ticket, bill identification, contract ratio equivalence, providing optical character recognition (OCR), artificial intelligence (AI), big data (Data) analysis solutions for fiscal and tax analysis: scanning VAT invoices in batches by scanners such as "banknote counter", or photo identification by mobile devices, can export Excel format structured field information, through 120 million enterprises to carry out a key truth check of VAT invoices, return to the truth check results, stock data can be retrieved. At the same time, data cleaning can effectively help enterprises to strengthen fee control, payment and management, improve efficiency, facilitate the traditional financial search for financial vouchers in previous years, one-click search scan, seamless docking with the enterprise OA system[2]. It is estimated that the integrated information financial intelligent solution has realized the overall invoice management automation rate of 75-90. At the same time, there is no need to collect large amounts of data manually, nor to enter Excel data.

Figure 1. Financial audit process.
3. Knowledge map
Natural language processing, based on the realization of value-added tax structured, financial automation management, financial analysis, decision-making typical customers. The tax work has certain repeatability, the tax personnel need to spend a lot of manpower to complete the manual operation of high frequency, repetition, long time and low added value, the tax work of boring machinery is easy to cause the tax personnel to flow. Intelligent solutions enable tax personnel to liberate themselves from heavy, boring and low value affairs, and instead focus on high value and high value-added analysis and management to help improve the efficiency and quality of tax work. In the field of finance and taxation, input invoices are identified, structured and verified; document making, review and one-click declaration of VAT tax returns are automated; at the same time, they can make statistical analysis of VAT information and generate visual charts and analysis models according to the needs of enterprises [3].

4. The establishment of computerized accounting system
The establishment of computerized accounting system is a great change in modern financial management. The understanding and management of computerized accounting by accountants also needs a gradual deepening process. China has also formulated a series of management methods and normative documents for the application of computer technology in accounting work. From the current financial accounting work, the accounting computerization system has become an important application platform, which is of great help to the financial accounting work. The application of computer technology is mainly manifested in the following aspects:

4.1. Computer technology has become the basic technology of accounting computerization system
The current computerized accounting system is a financial operation platform based on software system and network system. Through this platform, the batch processing of financial accounting information can be realized, and the processing quality of financial accounting information can be improved. To meet the practical needs of financial accounting work. Computer technology is the important foundation of accounting computerization technology.
4.2. Computer technology has perfected the function of accounting computerization system

Through the use of computer technology, the function of accounting computerization system is becoming more and more abundant, and the strong support for financial accounting management is realized, which ensures that financial accounting management can achieve the expected work goal. To improve the overall quality of financial accounting management.

After the emergence of computerized accounting system, the application of computer technology in financial accounting management has achieved positive results. However, considering the characteristics of accounting computerization system and the dependence of accounting computerization system on software and network, how to ensure the security of financial accounting information and data has become the main goal of accounting computerization system[4].

The application of computer technology improves the efficiency of accounting, but under the situation of accounting computerization, the way of saving accounting information is magnetic medium. At the same time, the open characteristics of the network lead to the risk of accounting data in the process of preservation. Combined with the actual operation of the computerized accounting system, computer technology has been applied in the preservation of financial accounting information data, and the following functions have been realized.

5. Computer technology has been applied in financial accounting archives management

Under the mode of accounting computerization, the collection and storage of accounting files are different from the traditional paper file management. The financial department should backup all accounting data in the computer system regularly. According to the physical characteristics of these information carriers, double backups should be prepared when forming these files. Based on the actual needs of financial accounting management, the application of computer technology has become an inevitable choice in order to meet the actual needs of accounting file management. Combined with the characteristics of computer, the application of computer technology in financial accounting file management is mainly manifested in the following aspects: using computer technology, the data backup of financial accounting file management can be retained. The security of data backup of financial accounting archives management has reached the expected goal, which is of great significance to the development of financial accounting. Computer technology provides a management platform for financial accounting archives management[5]. In the process of financial accounting archives management, computer technology provides a good management platform for accounting archives management, and ensures the effective development of financial accounting archives management. Improve the overall effect of financial accounting file management. Computer technology meets the actual needs of financial accounting file management. In the process of financial accounting file management, computer technology not only plays an important role in technical service, but also solves a series of problems in the process of financial accounting file management.
6. The emergence of new systems in previous societies

Accounting information system as an enterprise's main information system, is the link between the corporate governance system and the corporate management system, is the basis for the proper functioning of the governance and management systems, it plays an important role in enterprise management and decision-making. At a time when the rapid development of IT technology has brought about drastic changes in the business environment and management and management mode, the role and bottom of the accounting information system has been impacted and challenged. Information processing procedures and rules for the construction of accounting cycles, reduce the timeliness of accounting information. The current computerized accounting information system, using information processing tools such as machines to replace paper, ink and abacus in traditional manual accounting, but simply imitates the cycle, automating the processing of multiple records, multiple classifications and multiple aggregates, do not touch on the change of rules. This sequential accounting process, while playing a role in internal containment, but the information processing time was delayed, resulting in information lag. And the rapid changes in capital markets and the uncertainty of business operations in the IT environment, the frequency with which investors are already not satisfied with annual, quarterly or monthly accounting statements, they hope to have timely access to relevant accounting information whenever necessary. ERP system AIS greatly
improves the efficiency of accounting information processing. Further enhance the timeliness of accounting information. But in the information processing mode has not changed substantially. To truly reflect the current decision-making and information-oriented modern accounting philosophy, you have to break a single, sequential accounting business process. Instead of a new look of "multi-dimensional accounting" and "event-driven" information systems. Ever since REA thought, especially in the 1990s, in the theoretical community and major management software developers have been widely responded. The theoretical world has expanded it a lot, REA model to REAL model, and extends to areas other than accounting information systems. Thus become a management information system data modeling standard. When major management software providers develop management information systems, also constantly infringe REAL thought.

7. Conclusion
According to the analysis of this paper, combined with the actual situation of financial accounting and the characteristics of computer technology, computer technology has been applied in financial accounting. At the same time, computer technology has been applied in financial accounting file management to ensure that financial accounting work has achieved positive results. Therefore, it is necessary to correctly analyze the application of computer technology in financial accounting. After the computer is used in the financial audit management, a large number of financial data are processed by the computer, which makes the workflow simple, improves the quality of financial information, reduces the labor intensity of the financial personnel, and improves the working efficiency. The focus of some financial personnel is gradually changed from the work of affairs to the work of decision control, the work function of financial personnel is expanded, and the whole process is involved in the decision-making process of the enterprise. With the change of function and the change of financial management environment, the financial management posts of enterprises are adjusted accordingly. In order to adapt to the new posts, the financial management mode assisted by financial computer technology has a higher scientific and technological content. It is higher than the traditional financial management model for computer level. In order to improve the application level of computer technology in financial management, we should pay attention not only to the problems of financial management, but also to computer technology. In order to improve the application level of computer technology in financial management[6]. Personnel should also constantly improve their professional financial skills and computer skills. We must update the theory of financial management, improve the concept, improve the management mode of enterprises, and strengthen the management basis of computer application in finance. In addition, we must pay attention to the training of a large number of compound accounting talents, so as to provide a good environment and conditions for the application and promotion of computer in China. It is believed that in the near future, computer in financial management tax audit will play a greater role in promoting the development of Chinese enterprises.

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