The Theoretical Framework Based on Network and the Research of "Three Parts Method" of Accounting Information Distortion in Digital Processing

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Abstract. The distortion of accounting information is an international problem. It is also a historical legacy. It is an important problem that all countries in the world need to study and solve at present. As an accountant, we should pay attention to this problem and try our best to solve it. According to the reason of accounting information distortion, this paper puts forward the method of accounting information distortion by three parts. It divides the distortion of accounting information into regular distortion, illegal distortion and behavioral distortion. This paper analyzes the different reasons of three ways of information distortion from the perspectives of accounting domain order, information asymmetry and human finiteness. This paper discusses the relationship among the three ways of distortion and puts forward the corresponding countermeasures.

Keywords: Theoretical Framework, Digital Processing, Accounting Information

1. Introduction

The distortion of accounting information is a global problem. It has always been the focus of accounting research in the world. It is also an important problem that governments all over the world are trying to solve. However, up to now, all kinds of accounting information distortion time is still bothering countries. Through network analysis and digital analysis, experts believe that the reason why the world government can't make achievements in the research of accounting information distortion is that they haven't classified the accounting information distortion properly. Therefore, they cannot take corresponding measures to solve the problem of information distortion.

Relevant accounting information is produced by accountants according to relevant regulations. The reason for the distortion of accounting information is that there is a problem in some link. Accounting distortion is related to accounting rules. If the executor cannot
effectively fulfill the accounting rules, accounting distortion will appear. Accounting distortion can be divided into regular distortion, illegal distortion and behavioral distortion. This paper will analyze the trisection from different perspectives.

2. The regular distortion of accounting information based on network technology

For the benefit of society, everyone's own interests cannot be guaranteed at any time. Under the premise of such pursuit of interests and social rules, there will be an order in society. This kind of order is called accounting domain order. If the information is consistent with the order of accounting domain, the accounting information generated according to the accounting rules is safe and true. In fact, it needs a dynamic standard to judge the authenticity of accounting information\(^{[1-2]}\). Different accounting staff and different working environment will produce different accounting authenticity (see Table 1).

The order of accounting domain is the product of stakeholders. The appearance of accounting field is not equal to the authenticity of accounting information. Accounting information may be distorted in this case. There are three reasons for accounting information distortion. The order of accounting domain is in a state of dynamic balance. It has always been changing. Moreover, people's rational thinking is limited. No one can use accounting rules without flaws. Therefore, there will always be errors in accounting information. The distortion of enterprise information is objective in accounting rules\(^{[3]}\).

3. Asymmetric rules and illegal distortion of information based on digitalization

The statistics of the accounting information of the operators of the social assets project and that of the investors are not equal. The operator has the right to control the shares. He is in charge of the normal operation of the enterprise. He yearns for the maximization of his own interests. The generation of this motivation and the use of rights will lead to the distortion of accounting information.

There are three sources of audit in society. The first is that audit is developed from accounting. The second view is that audit comes from the needs of financial supervision within the enterprise. Audit is a form of financial supervision. The third is that audit comes from the demand of economic supervision of enterprises. It is quite different from accounting\(^{[4]}\). In short, the role of audit is to carry out the supervision and inspection of enterprises. It can help businesses stop breaking the rules.

4. The limitation of human thinking and the way of behavior distortion

The reliability of accounting information not only depends on the consistency of accounting rules and accounting domain order. It is not only the embodiment of the accounting workers' illegal behavior in the process of work. We should pay attention to the executive behavior of the executor. In fact, there are three main reasons for the behavioral distortion of accounting information.

Table 1. The formula expression of the distorted way of the accounting information structure of the trisection method

| Structure | Formula expression |
|-----------|--------------------|

2
Accounting domain order 1
Regular distortion a
Illegal distortion (1-a)b
Behavioral distortion (1-a)(1-b)c
True accounting information (1-a)(1-b)(1-c)

The executor's understanding of accounting rules is not high. Different people understand accounting rules in different ways. This difference results in behavioral distortion. It's also known as the distortion of lack of knowledge. Some people who can't understand accounting rules operate accounting information according to their own experience and judgment. This situation will also lead to behavioral distortion of accounting information. Human's thinking is limited. This is the characteristic of human beings. People can't completely achieve the objectivity and authenticity of data in their work. The inconsistency between accounting information and accounting rules results in the behavioral distortion of accounting information\[5\].

5. The structure analysis of accounting distortion in the application of trisection based on network technology and digital processing

The third method of accounting distortion shows that the authenticity and enforceability of accounting information are related to the subjective motivation of accounting rules. From the theoretical framework of network and the thinking of digitalization, we can divide the distortion of accounting information into three forms. We can also use the way of science thinking to understand the three ways of distortion.

From the perspective of specific governance ideas, the governance of three different types of accounting information is very different. The governance of rule distortion should require the makers of accounting information to understand the order of accounting domain and accounting rules accurately\[6\]. The governance of illegal distortion requires the executor to design a reasonable liability contract arrangement. The cost of violating accounting rules should exceed the profit. Only in this way can the rational decision-making of executors be changed. The governance of behavioral distortion requires strengthening the education level of accounting talents and constantly improving the comprehensive quality of accounting talents. Only in this way can we strengthen the work of verification and verification in accounting work.

6. Conclusion

We can find that the distortion of accounting information is related to the operation of accounting talents. In addition, it is also influenced by the moral level of the whole society and restricted by the economic and cultural level of the society. The distortion of accounting information is a common social phenomenon. This phenomenon also shows the weakness of local protectionism and legal sanctions. It is a long-term and arduous task to overcome the phenomenon of information distortion. It needs the common progress of all sectors of society.

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