Research on Related Issues of Accounting Based on the Situation of Computer Network

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Abstract. In recent years, my country's economic level has been unprecedentedly improved. The development, progress and renewal of some enterprises have also become as calm as no one has come before. It is naturally unrealistic to say that there are no problems during this period. Generally speaking, in the process of development of many enterprises, their financial and accounting related problems have emerged one after another[1]. This can be said to be the backwardness of financial accounting caused by the rapid development of the enterprise, or it can be said to be caused by the immature internal management of the enterprise. For some emerging companies, large-scale asset replacement, new plant construction and infrastructure construction will all pose greater problems for the internal financial management and accounting of the company. On the basis of studying accounting issues, this article will also propose basic strategies for the establishment of financial accounting under the computer network situation.

Keywords: Accounting, problem; inquiry

1. Introduction

Although the concept of global economics has been fully popularized, the economic downturn in the global market still makes the development of sales markets in many countries unsatisfactory. Faced with this market trend that cannot directly benefit, many companies will face very complex development difficulties. Various problems will emerge in endlessly at this stage. The issue of financial accounting is an important inspiration. In order to adapt to the reform of the market system, many companies have carried out many inhumane management system reforms. However, the results of these reforms will still be negatively affected by the transfer of technology and capital within the enterprise.

Generally speaking, the related regulatory issues of accounting will occupy a very important position in some small and medium-sized enterprises[2]. Under the general situation of popularization of computer skills, financial accounting will have a huge impact on the success of small and medium-sized enterprises. This kind of influence is not known to us through analysis and prediction. Therefore, from another level, the research on related issues of accounting under the computer situation is of very important practical significance. What we have to do is not to escape this reality.
We must strive to give full play to the main role of financial management in the process of enterprise development. With the support of computers, we must fully express the glory of the economic management of enterprises in the process of market economy.

2. Accounting problems of enterprise land resources based on the computer network situation

2.1. Disadvantages of the apportionment of land acquisition costs
At present, the cost of land acquisition by enterprises will be gradually allocated to the project cost of each stage according to the practice of each individual project. Unfortunately, when some individual projects are demolished and scrapped, the value of the land will also decrease a lot. At present, the existence of land as a physical object will also make the total assets of enterprises unrealistic. This is also the drawback of the apportionment of land expenses in the accounting process (see Fig 1).

![Figure 1. Calculation of the accounting process of the enterprise](image)

2.2. Accounting for land costs not yet constructed
After the enterprise's land resources are requisitioned, according to the overall construction planning, the phased construction will lead to the emergence of unbuilt land. In the process of financial settlement, these unplanned and constructed lands cannot be included in the terms of land acquisition costs. In fact, where permitted by law, the land itself is already part of the company’s assets. However, it cannot be shown in the accounting statement.

2.3. Accounting strategy of enterprise land resources
The right to use the land acquired through the transfer method requires the enterprise to pay the corresponding transfer fee. If it is said that the cost of expropriation of land that has not been constructed cannot be recorded. Then the enterprise can separately include it as an intangible property in the list of the operation of investment funds. In this way, the caliber of the financial statements is consistent, which will benefit the management of the fixed assets of the enterprise. In this case, the resources of the land will be separately formed into assets, and the related financial accounting work will become more convenient and faster.

3. Accounting for management expenses of enterprise construction units based on the computer network situation

3.1. The nature of the management expenses of the construction unit
In fact, the management cost of the construction unit refers to the overall expenditure of the project
from the start of the project to the end of the project's military industry. It includes workers' wages, office expenses, travel expenses and labor protection expenses. However, various problems will arise in the process of accounting for these costs.

Table 1. Related issues of enterprise accounting and some main content payments

| Accounting related issues | Content                                      |
|---------------------------|----------------------------------------------|
| Land issue                | Land resource costs related to expropriation fees |
| Unit management fee       | Accounting of various payments before completion |
| Wage overspending         | About government subsidies                   |
| Vehicle usage fee         | Mainly the fuel cost of the car              |

3.2. Accounting of overspending of salary expenses

Originally, workers' wages refer to the amount of after-tax wages that should be paid. This requires accurate financial accounting based on provincial approvals or independent salary adjustments of some private companies. Under the general situation of computer technology, the subsidies of informatization, the rise of provident fund and the rise of medical insurance will all cause overspending of wages (see Table 1).

3.3. Accounting for the increase in fuel costs and vehicle usage costs

In recent years, the price of gasoline has always been in the process of constant adjustment. This adjustment is generally upward. This situation obviously increases the cost of using the vehicle. In the process of business trips and team building of internal personnel, the reimbursement of traveling expenses will also greatly affect the results of accounting.

4. Insufficiency of corporate accounting in the current computer network situation

4.1. Lack of a sound internal control system

To put it simply, the methods adopted by the leaders of the company in their daily management are still outdated management concepts. This will lead to the prominent problem of excessive centralization. In the daily decision-making and management process, the participation and enthusiasm of employees will generally decrease. The authenticity and authority of accounting work cannot be guaranteed.

4.2. Weakness as the basis of accounting

In today's general situation of computer networks, some companies in order to further save their own development costs. They may set up some specialized accounting institutions that ordinary people cannot understand. Of course, the author believes that the establishment of such an institution is unnecessary. This will also cause a lot of accounting staff to hold multiple jobs. The efficiency and level of accounting work will generally be reduced.

4.3. Insufficient utilization of modern information technology

Contemporary society can only develop and progress under the control of computer skills. The financial software of the enterprise should also be synthesized or similarly integrated according to the computer-related computerized information software. However, at present, many companies are immature to master computerized computer accounting methods.

5. Implementation of measures related to corporate accounting issues in the computer network situation

5.1. Ensure the establishment of a scientific internal control system

The subjective arbitrariness of work will interfere with the normal working state of the staff. Therefore, this state must be avoided by the management decision of the enterprise. In the process of
accounting, if there are not very strict constraints on the working conditions of accountants, the invalid implementation of the internal accounting system is also a waste of time.

5.2. Strive for the standardization of basic accounting work
For some senior managers of enterprises, they must correctly recognize the necessity of accounting work. Relevant accounting personnel must be aware of the subject and scope of accounting work. On this basis, due to the diversity of computer network data, the authenticity of accounting information must be guaranteed. In addition, strict compliance with the relevant national systems is also an important step.

5.3. Improvement of the utilization rate of modern computer information equipment
For some small companies, the workload of accounting may not be much. Sometimes, relying on a few people for manual accounting can also guarantee progress. However, for large enterprises, without the support of modern computer information equipment, the efficiency of accounting work will be severely restricted.

6. Conclusion
The development of computerized data calculation skills under the computer network situation is very rapid. Enterprises in our country should also make full use of computerized and perfect calculation procedures for the smooth formulation and implementation of related accounting systems. We must truly establish an accounting system related to the development of our own business.

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