Analysis on the Application of Information Processing Technology in Accounting

Liu Yu¹,*
¹Henan Institute of Economics and Trade, Henan, zhengzhou 450000, China
*Corresponding author e-mail:liuyu8002@hnjmxy.cn

Abstract. Accounting policy choice refers to the process of making qualitative and quantitative comparative analysis of alternative accounting principles, methods and procedures in the optional domain of accounting standards or relevant economic laws and regulations according to the management objectives, so as to draw up accounting policies. In modern enterprise groups, the concept of information management has a constant impact on the organizational structure of enterprises. Under the information environment, accounting policies should be selected around the reliability and relevance of accounting information. Modern enterprise management believes that the most fundamental of accounting information management is information management. Only when enterprises grasp the real information in time can they control capital flow and logistics. Based on this, this paper analyzes the application status of computer information processing technology in the accounting work, defines its development trend in the accounting work, and points out the relevant solutions to promote the smooth progress of the accounting work.

Keywords: Informatization, Accounting Work, Enterprise Management

1. Introduction

Today's world is dominated by knowledge economy. The rise of knowledge-based economy has brought great changes to the accounting working environment, which has brought powerful impacts and challenges to the current accounting theory and accounting methods [1]. Accounting policy choice refers to the process of making qualitative and quantitative comparative analysis of alternative accounting principles, methods and procedures in the optional domain of accounting standards or relevant economic laws and regulations according to the management objectives, so as to draw up accounting policies [2]. With the rapid development of the times, computer information processing technology has been widely used in various industries, and administrative institutions mainly rely on sound computer information processing technology to complete the collection, analysis and processing
of accounting information [3]. At present, our country's science and technology is constantly developing, and its development speed is relatively fast. In modern enterprise groups, the concept of information management has continuously impacted the organizational structure of enterprises [4]. In the era of knowledge economy, the collection, analysis and processing of accounting information must rely on sound computer information processing technology to proceed smoothly. To become a financial and accounting worker who meets the economic requirements of the times, one must continuously enrich and improve one's own knowledge and ability on the basis of understanding the impact of the knowledge economy on the social economy and accounting work [5].

Financial information management has the shortcomings of being closed and untrue. Using computer technology to strengthen financial management is an effective way to overcome these shortcomings [6]. Modern business management believes that the most fundamental of accounting information management is information management. Only when companies have real information in time, can they control the flow of funds and logistics [7]. The uncertainty of the accounting entity’s transactions or events, as well as the technical and social dual attributes of accounting, all determine the necessity and necessity of the accounting entity’s choice of accounting policies. However, the accounting information system is based on certain data processing techniques and is bound to be affected by information processing techniques. Judging from the current situation, management accounting has made great progress in the research on how to plan and control the functions of the management information system, and faces many problems that need to be resolved [8]. Due to changes in the administrative supervision of accountants, how to improve work efficiency, how to better serve accountants, and improve accountants’ satisfaction, these aspects have become the basic goals of accountant management [9]. In an informationized environment, accounting policies should be selected around the reliability and relevance of accounting information. Based on this, this paper analyzes the application status of computer information processing technology in accounting work, clarifies its development trend in accounting work, and points out relevant solutions to promote the smooth progress of accounting work.

2. The role of computer information processing technology in accounting

2.1. Improve work efficiency

Accounting needs to be developed as an information management system, and it is increasingly used as an effective management control means and tool. Therefore, with the knowledge of production and the constant changes of production methods, production organizations and management, on the one hand, it puts forward higher requirements for accountants in adaptability, flexibility and knowledge renewal. Computer information processing technology has become a new direction of accounting work. Accounting and internal control of enterprises and institutions have subverted the traditional system and concept of internal control of enterprise accounting under the network environment. Computer information processing technology includes data acquisition, transmission, detection, analysis and use, which is composed of communication technology, computer technology, sensing technology and microelectronics technology, and mainly deals with information data. Under the influence of network technology, the accounting industry has undergone tremendous changes, which has greatly liberated the manual labor of accountants. Computer information processing technology has powerful computing functions and efficient computing methods, which are more efficient than the
traditional manual accounting mode from accounting data statistics to accounting data auditing [10]. With the rapid development of social economy, administrative institutions have achieved rapid development, and the traditional manual accounting mode can not meet their development needs, so computer information processing technology should be effectively adopted in accounting work. With the change of business strategy to long-term planning, strategic management accounting and international management accounting have become new subjects of accounting. From environmental control, strategic design to strategic control, from international capital operation to transnational investment decision-making have become the basic functions of modern accounting work.

The application of computer information processing technology can improve work efficiency and liberate the manual labor of accountants. The use of network technology has changed the traditional concept of accounting internal control and reduced the manual labor of accountants. The emergence and development of accounting is closely related to its environment. Accounting environment refers to the objective conditions and conditions that have great influence and dependence on the existence and development of accounting theory and practice. With the rapid development of computer information processing technology, many administrative institutions have adopted professional accounting software on the basis of their own development, which enables accountants to quickly count financial data according to their special needs and complete automatic calculation, analysis and summary, thus ensuring the comprehensiveness and accuracy of financial data on the basis of improving the efficiency of settlement work. Using computer network technology can facilitate users to inquire. After finishing the processing of financial information, you can use the Internet to publish and query financial statements in time. Knowledge-based economy makes the global economy develop at an unprecedented rate of growth, and some online virtual enterprises, commonly known as network companies, have emerged, posing challenges to the traditional organizational forms of enterprises.

2.2. Improve data accuracy

At present, the computer network has developed rapidly, but its security is getting lower and lower. Financial work has strong confidentiality. If administrative institutions fail to take safety management measures, it will lead to various adverse effects. Knowledge-based economy makes the global economy develop at an unprecedented rate of growth, and some online virtual enterprises, commonly known as network companies, have emerged, posing challenges to the traditional organizational forms of enterprises. In the knowledge-based economy society, the knowledge content of products is getting higher and higher. Another clear feature is that the proportion of intangible products is getting bigger and bigger. Human resources play a pivotal role in enterprises, especially in some high-tech enterprises. In the traditional way of transmitting information, the cost of transmitting accounting information is higher, the time of using it is longer, and the efficiency is lower. Therefore, constrained by the objective cost-benefit principle, enterprises can only prepare financial reports in a regular way, which seriously affects the timeliness of information provided by financial reports [11]. With the development of computer technology, many computer software companies have developed professional accounting software for accounting work. The appearance of financial software can not only enable accounting practitioners to quickly count financial data, and automatically carry out scientific accounting data calculation, analysis and summary, but also customize the financial data analysis function according to the special needs of the unit.
The invisibility of products and assets has brought great impact on the recording, confirmation, measurement and reporting of traditional financial accounting. However, the computer major and accounting major in many colleges and universities are not integrated, resulting in the lack of compound talents of the two, which restricts the development process of accounting informatization. With the increasing proportion of human assets in enterprise assets, it is difficult to provide investors with relevant and reliable accounting information without correctly recording, measuring and reporting the human assets of enterprises. Accounting information system has greatly extended the scope of accounting confirmation, and the decision-making relevance of accounting information has been greatly enhanced. In the past, the ability of information processing affected accountants to provide more adequate and effective information to information users, but the application of accounting information system overcame this restriction. Because of the particularity of intangible assets, its accounting treatment will be more complex and diversified than traditional accounting, and there will be many problems left for accountants to choose and judge, so accountants are required to have higher ability of analysis and choice.

3. Development trend of computer information processing technology in accounting

3.1. Accounting Informatization

Accounting informatization is a major reform in the history of accounting development, which puts forward higher requirements for accounting work. It can not only improve the accuracy of accounting data processing, but also reduce the work intensity of accountants and improve the accounting quality. Because some enterprises pay less attention to the use of computer technology, employees' ability to use it is not strong, and the level of information systematization is poor, there are still some restrictive factors in the application of computer information processing technology in accounting. The knowledge-based industry, especially the new information technology revolution, has greatly accelerated the diffusion and application of knowledge and information, and the transaction decision can be completed in an instant, thus reducing the space for economic activities. The rapid development of computer information processing technology has changed the original manual bookkeeping method and realized accounting informatization, which belongs to the inevitable development trend of accounting industry. Some enterprises, because of their backward management concepts, have the ability and financial resources to realize informatization, but they don't know enough about informatization construction. Managers only pay attention to immediate interests, ignoring the long-term benefits brought by informatization to enterprises. As for accounting function, it is the main function in accounting work, and it is also a manifestation of accounting essence.

Clarifying the nature of accounting can play a key role in improving accounting knowledge, engaging in accounting work and promoting the development of accounting academics. Based on contingency theory, we should use a concept like "the essence of accounting is value flow cost method" carefully before we get more relevant empirical evidence. Figure 1 is an empirical research framework of accounting contingency.
Figure 1. Empirical research framework of accounting contingency

The advantages and disadvantages of computer accounting information system can be judged by the final result of accounting information system operation: whether the account book data and accounting report data are accurate and whether the process control is effective. The purpose of accounting informatization is to free accounting personnel from complicated and repeated accounting, and better exercise accounting decision-making, forecasting, control and other management activities. When the program and control of the financial software run normally, the initialization setting of the system is directly related to the correctness of the data output results. The design of accounting management information system can't meet the actual business process of enterprises, but simply imitate and copy the workflow of each link in computer programs [12]. At this stage, it is not whether the relevant system has been perfected, but whether the management and supervision work is in place, and how to ensure the effective implementation of the system.

3.2. Accounting intelligence

With the rapid development of computer information technology, administrative institutions need to face very complex data information. The accounting management of each enterprise and institution has its own uniqueness, and its functions and effects are different. Accounting application theory is a rational understanding that directly guides the concrete practice of accounting, including accounting business standard theory, accounting management system theory and accounting technical method theory. In order to reduce the complexity of accounting work and realize information development, the accounting work of administrative institutions should be intelligent, which can handle simple intelligent work and improve the quality of work. The organization, management and control of computer accounting information system has become complicated, and the system development and maintenance system has been constantly adjusted and changed, so that the original model is no longer suitable for the new system and must be updated. Accountants should change a basic idea, that is, as a passive accounting tool, they should change themselves into active participants with innovative consciousness. Under the network environment, administrative institutions should establish an internal network for accounting work, and do a good job in the management and coordination between the accounting department and other departments to ensure that the managers of administrative institutions can obtain relevant work record information in time.

Accounting is regarded as an artificial information system, and its goal can not be put forward by people at will, but is restricted by accounting environment and accounting objects. In order to adapt to the complex external competitive environment, administrative institutions must establish internal management systems in order to obtain external accounting information in time and realize
information management. With the information development of the times, accounting information system has begun to have the functions of accounting management, accounting and accounting decision-making. As an enterprise, we should try our best to improve the comprehensive qualities of accountants such as political quality and professional quality. As accountants, they should not only master financial knowledge, but also be fully familiar with relevant computer knowledge.

Enterprises will strengthen the comprehensive skills training for accountants, and through regular knowledge and skills training, ensure that enterprise accountants can master the latest accounting policies and methods in time, so that the accounting work of enterprises can keep pace with the pace of social and economic development. With modern science and technology as the core, knowledge economy is based on the production, storage, use and consumption of knowledge and information. It has changed the past mode that the total amount and increment of resources and capital determine the success or failure of the economy, broken through the awareness of capital management and sublimated to innovative knowledge management. Company accounting can realize efficient data collection and transmission through information system platform, which can enhance the integrity of company accounting and improve the standardized management function of company accounting. Companies must be aware of the risks that should be avoided, and besides taking risk prevention measures, they must also implement these preventive measures. As the main employees of accounting, enterprises must strengthen the valuation to continuously improve the accounting level. From the point of view of accounting management system, the setting of posts should not only comply with the provisions of national laws, but also adapt to the characteristics and needs of enterprises, so that appropriate accountants can be appointed and different posts can really complement and check each other.

4. Conclusion

Accounting management information system is a part of its management work in enterprises. At the same time, it is also an indispensable part of the corporate governance structure. The application of computer information processing technology in financial work can effectively improve the efficiency of accounting work and ensure the accuracy and comprehensiveness of financial information. With the rapid development of information technology, in order to effectively meet the development needs of the current era, enterprises must realize the intelligence, informationization and intelligence of accounting work and improve work efficiency. The internal control of computer accounting information system has also produced many new problems and risks, and the organization and management control of computer accounting information system has become complicated. Only by continuous innovation and improvement can the computer information system be fully utilized in the accounting field. In order to reduce the complexity of accounting work and realize information development, the accounting work of administrative institutions should be intelligent. Moreover, accounting informationization and intelligence are the needs of accounting work to adapt to the development of modern society and economy. With the development of informationization and computer network, the problems existing in the application of computer information processing technology in finance will be further solved.

References
[1] Jia Xuemei. Accounting treatment of gas companies based on the new accounting standards [J]. Guangxi Quality Supervision Herald, 2020, 233(05):170-171.

[2] Wang Bo. Research on Accounting Information Processing Based on ERP Integrated Environment [J]. Finance and Accounting Newsletter, 2016(9): 100-103.

[3] Li Qin. Research on the innovation of accounting information system based on artificial intelligence[J]. Journal of Guangxi Normal University for Nationalities, 2020, 037(001):56-59.

[4] Yu Yaqun. A Preliminary Study on the Transformation Strategy of Financial Accounting to Management Accounting in the Era of Big Smart Cloud[J]. Operator, 2020, 034(002):116-117,120.

[5] Tang Sheng. Research on the processing of expected information by forecast accounting based on professional judgment [J]. International Business Finance and Accounting, 2017, 000(005): 80-84.

[6] Ying Limeng. The new development of accounting information quality characteristics under "Internet + accounting"[J]. Finance and Accounting Monthly (Accounting Edition), 2018, 000(007): 23-29.

[7] Li Shenglu. Construction of the internal control system of college accounting information system[J]. Finance and Accounting Newsletter, 2015, 000(012):118-119.

[8] Gong Haishan. Talking about the accounting treatment of the settlement center under informatization [J]. National Circulation Economy, 2017(24): 82-83.

[9] Wu Longting, Xiao Cong. Research on Intelligent Judgment Methods of Accounting Matters Based on Natural Language [J]. Finance and Accounting Newsletter, 2017, 000(007): 101-104.

[10] Wang Bo. Research on Accounting Information Processing Based on ERP Integrated Environment [J]. Shaanxi Vocational and Technical Education, 2018, 000(003): 20-25.

[11] Wang Yan. Research on the Intelligentization of Enterprise Accounting Information Processing in the Context of Big Data [J]. Accounting Study, 2020, 000(003): 101,103.

[12] Dai Xiuping. Problems and reflections in the teaching of accounting informatization accounting[J]. Education Informatization Forum, 2019, 57(11):160-161.