Innovative Development of Accounting Work Based on Computer Software Development Technology

Cening Dai$^{1,*}$
$^1$Yangtze Normal University, Chongqing, 408100, China
*Corresponding author e-mail: dcydmm@yznu.edu.com

Abstract. With the development of technology, computer software technology brings new innovations and challenges to accounting work. With the construction of enterprise informatization, it has a significant impact on corporate accounting. This paper analyzes and summarizes the application and development of computer software technology in accounting work and its impact on accounting work.

Keywords: Computer Technology, Accounting Work, Development

1. Introduction
With the development of modern information technology, the content of accounting work has been greatly enriched, and its connotation has also undergone major changes. It has developed into computer accounting. We will use computer network technology as the basis and basic tools to research and solve the theoretical and practical financial accounting work faced by modern enterprises.

2. Development of computer software technology
Computer software technology mainly includes: software language, software methodology, software engineering and software system. For more than sixty years, they have been continuously developed and improved. As shown in Table 1, it is the division of the development generation of the calculation software [1].

Table 1. Generation division of calculation software
3. The significance of using computer technology in accounting

The application of computer technology has brought tremendous changes to the development of accountants and the accounting itself. The main significance can be analyzed from the following aspects:

3.1. Improved the quality of accounting work

The use of computer technology frees accountants from the traditional manual accounting, reimbursement and other heavy tasks, and at the same time avoids the drawback of manual accounting errors, thereby greatly improving the quality of accounting information. In the computerized system mode, accountants only need to input the collected data and information into the computer, and then the computer will complete the accounting, accounting and other processing links, which realizes the automation of accounting data processing and saves a lot of accounting time. Kuai staff can devote more energy to accounting supervision and management [2].

3.2. Provide conditions for the development of accounting

The application of computer technology has brought about tremendous changes in accounting methods, and at the same time has had a huge impact on the content of accounting and the preservation of accounting data. The replacement of manual accounting with computers has caused great changes in accounting functions, post settings, and business processes. These series of changes have promoted the updating and improvement of accounting theory. For this reason, it is necessary to actively explore new and compatible computers. The basic accounting theory of accounting characteristics is used to guide the accounting work in the new period and effectively promote the smooth development of accounting.

3.3. Provide a basis for the economic analysis and forecast of enterprises

The use of computer technology in accounting work can not only record detailed accounting activities of enterprises and institutions in the past period of time, but also use computer technology to collect current new data and combine it with past recorded data. Form effective accounting information to provide a basis for enterprises and institutions to conduct economic analysis and decision-making, thereby providing a guarantee for managers to make correct economic decisions.

3.4. Lay a foundation for modern management of enterprises

| Generation       | 1946--1958 | Logic element                          | Representative software                        |
|------------------|------------|----------------------------------------|-----------------------------------------------|
| First generation | 1959--1964 | Electron tube                          | Machine language, assembly language, FORTRAN  |
| Second generation| 1965--1970 | Transistor                             | Batch processing system, ALGOL, COBOL and other languages |
| Third Generation | 1971--90s  | Small and medium scale integrated circuits | Time-sharing operating system, BASIC, PASCAL, etc. |
| Fourth Generation| Mid-1990s to present | Large scale integrated circuit | Database, Da Li program system, network system |
| Fifth Generation | 1946--1958 | Very Large Scale Integrated Circuit    | Com, Corba, Ejb, webService, etc.             |
Financial management is the core part of enterprise management. The renewal of its management methods has a direct impact on the modernization process of enterprise management. The use of computer technology in modern enterprise accounting work effectively improves the efficiency of accounting work. It has laid an important material foundation for the renewal of financial management of enterprises and institutions, and provided necessary conditions for the realization of modern management of enterprises and institutions [3]. The use of computer technology enables a large amount of information resources to be shared and transmitted in a timely manner. The computer network provides technical support for enterprises and institutions to understand and master various economic and technical indicators in a timely manner, which improves the use value of information.

4. The impact of computer technology on accounting

The influence of computer software on accounting work is shown in Figure 1

![Figure 1. The impact of computer software on accounting](image)

4.1. The impact of accounting informatization on the establishment of accounting institutions and accounting staffing

The development of computer and network technology has made it possible for large and medium-sized enterprises to centrally handle accounting work and establish a financial shared service center. Relying on the application of imaging technology and data transmission technology, highly integrated software system and communication technology make the financial processing and business of the enterprise can be physically separated, breaking the traditional accounting work in which all branches of the enterprise need to be equipped with accounting institutions and accounting personnel. The role of accounting personnel in enterprise grassroots organizations has gradually changed from the original accounting personnel to account clerk, and full-time financial personnel are no longer even required [4].

Accounting informationization makes the traditional accounting positions such as cost accounting, transaction accounting, and file management set up from the perspective of accounting functions no longer meet the needs of accounting work. System management posts, data verification posts, and other accounting information corresponding posts have become inevitable, and at the same time, higher requirements are put forward for accountants to use information systems.

4.2. The impact of accounting informatization on accounting tools and data sources

The development of accounting informatization has led to the development of accounting tools from manual accounting and computerized systems that simulate manual accounting to the current accounting informatization system. Different from the traditional accounting computerization system, the accounting informatization system has become a part of the enterprise informationization
system, interconnected and gradually integrated with enterprise production, supply, sales and other
internal management systems. The data of various business systems of the enterprise can be directly
pushed to the financial system after the conversion and summary of the data interface. The financial
system can generate accounting vouchers and keep accounts in accordance with the established rules
using the original data transferred by the business system [5].

4.3. The impact of accounting informationization on accounting original vouchers
Traditional accounting original vouchers are all paper original vouchers. The "Accounting Basic Work
Standards" stipulates that, except for the original vouchers for closing and correcting errors, the
original vouchers must be attached to other accounting vouchers. With the development of
informatization, more and more accounting information is directly generated by the information
system. Electronic data can be properly archived and stored, and can be queried and output from the
information system at any time. All accounting information must be in paper form, which seriously
restricts the entire With the development of informatization in the trading link of the economic system,
the digitization of accounting information has also become a future development trend.

4.4. Impact on accounting file management
Traditional accounting file management work mainly includes the storage and transfer of paper
accounting files such as accounting vouchers, account books, statements, etc. With the development of
accounting informatization, the scope of accounting file management has increased, mainly including:

1. The custody and transfer of financial software related to accounting information system and its
   operating environment and database.
2. The storage and transfer of various image materials, related logs, indexes and other materials
   under the conditions of the accounting sharing center [6,7].
3. The custody and transfer of electronic accounting data obtained internally and externally.

The development of accounting information also brings more risks and challenges to the
management of accounting files. On the one hand, the storage, inspection, and transfer of electronic
accounting files puts forward new requirements on file management technology; on the other hand,
electronic accounting files may carry a large amount of accounting information through small storage
media, which poses a challenge to the confidentiality of accounting files.

5. The application and development prospects of computers in the accounting industry
In the information age, the level of risk and uncertainty of enterprises and institutions has greatly
increased. The current accounting model cannot fully reflect the overall resources and productivity of
enterprises and institutions, and cannot reflect the risks and uncertain environments faced by
enterprises and institutions. Fundamental changes are needed.

5.1. Trends of accounting information reform
Accounting concepts need to be updated on the basis of the establishment and existence of accounting
mainly in two aspects: one is the rational concept of accounting, that is, people's rational
understanding of accounting. These rational understandings constitute the preconditions of accounting,
including written accounting assumptions and unwritten accounting conventions and ways of thinking;
the second is the material and technical basis of accounting, that is, the carrier of accounting
information and the technical means of accounting treatment. The material and technical basis of
accounting is a prerequisite to ensure the implementation of accounting rationality, and it is a
restrictive factor for the update and development of accounting rationality. Advanced information
technology in the information age is the material basis for the change of accounting rationality. On the
one hand, information technology and other intangible assets will become the core of enterprise
management, thus highlighting the measurement of intangible assets; on the other hand, the developed
information collection, analysis and retrieval network will make some new accounting treatment
methods and procedures become may [8]. The accounting information system will become the center
of the enterprise management information system. In the future, the accounting information system will become a computer-centric, high-speed information transmission and processing information system. This system is a highly integrated system that will become the enterprise management information system. Information will meet the needs of users with the characteristics of multi-dimensional and real-time. Future economic activities can be recorded and processed in real time. Information users can directly enter the management information system of people and enterprises through networking, and select and analyze in a timely and effective manner. The information needed to meet its decision-making needs. Users can obtain financial reports at any point in time and at any period of the enterprise and business at any time, and the relevance and reliability of accounting information will be unified [9].

5.2. Development of accounting software
Since the implementation of computerization in most enterprises and institutions in our country is still in its infancy, the development of accounting software should be based on the status quo of the quality of accountants, and strive to develop "dumb" software, simplify operations and remove unnecessary functions. Establish a complete accounting software service system, solve the problems existing in the use of users in a timely manner, and modify and improve the software according to the opinions and requirements of users' feedback.

5.3. Strengthen the training of technical talents
Intensify the training of "composite" accounting computerized talents, especially the training of computerized management personnel should be carried out frequently, and combined with the exchange of experience, so that the training can be effective. It is difficult to improve the level of computerized accounting only with popular training of quick talents. While absorbing new students who graduated from computerized accounting in colleges and universities, it is also necessary to select key accountants with certain computer knowledge to study computer majors in colleges and universities [10].

6. Conclusion
In short, the computer software technology has a huge impact on accounting work and accounting staff. Computer software technology provides scientific management of accounting, and it deepens the reform of modern accounting system. It makes accounting work meet the needs of modern social and economic development.

References
[1] Xu Wenrui. Application of Computer Software in Enterprise Statistical Work [J]. Electronic Testing, 2017
[2] Xi Qun. Application of computer software in enterprise statistics [J]. Digital World, 2018: 64.
[3] WANG Yujing. Application of Computer Software System Development in Industrial Field [J]. Information and Communication, 2013: 164.
[4] Jin Qingfen. Research on the development of enterprise financial software in enterprise accounting under the new accounting standards [J]. China Economic and Trade, 2018: 154-155.
[5] Zhang Yanwen, State Treasury of Han. Give full play to the role of computer accounting information system in enterprise management [J]. Shenyang Chemical Industry, 1999: 60-61.
[6] Li Yufeng. Application and development of computer in enterprise information work [J]. Chinese Nitrogen Fertilizer, 1998: 63-64.
[7] Li Yan. How to Fully Play the Role of Computer Accounting Information System in Business Management [J]. Computerized Accounting in China, 1999: 20-21.
[8] Li Xiaolin, Liang Tian. Innovative Thinking of Accounting Work Mode in Information Environment [J]. Modern Economic Information, 2015: 204.
[9] Account for the android is;Discussion on the development of accounting informatization of small and medium-sized enterprises based on cloud computing technology [J]. Economist,2019:82-83.

[10] Zhao Yuhua. The impact of the development trend of enterprise management informatization on accounting work [J]. Heilongjiang Science,2017:96-97.