

# Research on Problems and Countermeasures in Implementation of Computerized Accounting in Enterprises

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**Abstract:** Computerized accounting is an important part of enterprise information system, which facilitates financial internal control, improves the speed of accounting, strengthens the function of accounting management, realizes the sharing of information resources between departments, rationalizes business processes, and improves the economic efficiency and competitiveness of enterprises. In view of the problems existing in the implementation of computerization in enterprises, the corresponding countermeasures are put forward: to improve the degree of attention, to create a favorable operating environment; to strengthen the system construction and perfect the accounting computerization post responsibility system; to use a variety of means to strengthen the training of computerized accounting professionals; to strengthen internal control and improve the internal audit of computerized accounting; to ensure the security of financial data and enhance the network security prevention ability; to optimize software system structure and accurately grasp the development direction of computerized accounting.

## 1. Introduction

Enterprise management information system, with scientific enterprise management thought as the core, supported by modern information technology, adopting database, network and communication means, using human resources, computer software, hardware and other equipment resources, to collect, process, transfer and use the information generated during the operation of the enterprise to achieve the multi-level requirements of enterprise management. Computerized accounting system is an important part of enterprise management information system. It consists of an information system consisting of voucher unit, book organization, reporting system, accounting method and accounting processing program. Each component unit is organically combined into a whole in the process of processing and disposing data, and completes the collection, processing, disposing, storage, retrieval and transmission of accounting data. Computerized accounting makes the business process of enterprises reasonable and plays an important role in improving the economic efficiency and enhancing the competitiveness of enterprises.

## 2. Advantages in Implementation of Computerized Accounting in Enterprises

The implementation of computerized accounting frees the accounting personnel from the heavy manual accounting. Compared with the traditional manual method, it has the following advantages:

(1) Facilitating financial internal control, improving the speed of accounting. It clarifies the content and authority of the operation of relevant staff, facilitates the supervision of accounting personnel and work, avoids fraud to a certain extent, ensures the accuracy and integrity of accounting information processing and storage, and improves the safety and reliability of the system. The computerized system is calculated according to a certain program. As long as the input data is accurate, the calculation can be completed automatically, the accuracy of the accounting data is improved, and the complicated accounting work is simplified.

(2) Improving the quality of accounting personnel, strengthening the function of accounting management. After the implementation of computerized accounting, on the one hand, in order to

meet the needs of work, accounting personnel learn new knowledge more consciously and have time to learn new knowledge, gradually improve their own quality and promote accounting work to a new level. On the other hand, accounting personnel use the computer system, make full use of the advantages and characteristics of the computer, accounting prediction, accounting decision-making, accounting control, and accounting analysis activities, truly realizing the management function of accounting.

(3) The storage mode of accounting data has changed to realize information resource sharing among departments. In the computerized accounting system, in addition to the necessary traditional paper accounting books, accounting vouchers, accounting books and accounting statements, etc. are stored in the magnetic medium in the form of database, reducing the storage difficulty. The network connection between the various subsystems of the enterprise and the financial information of the enterprise between the financial positions can be arbitrarily inquired at the same time under the condition of setting permission, realizing the integration of financial data and achieving resource sharing.

(4) Different accounting methods can be used to promote the application of mathematical models. The computerized accounting software has the functions of level password authority control, selection behavior record control and selection behavior disclosure control, and can use different accounting methods for comparison at the same time. The implementation of mathematical models in accounting is premised on computer processing. The mathematical model in modern accounting is generally hypothetical. Only by means of the processing functions of computer programs can different combinations of accounting data be realized.

(5) Data processing man-machine combination, system internal control programming. Computerized accounting has the characteristics of human-machine combination. After the accounting personnel fill in the electronic accounting documents and review, the computer automatically completes the classification, the department and the report in a very short time according to the procedures and instructions, and exerts the respective advantages of the computer and the human. Control points are also controlled by manual accountants and transferred to dual control of people and machines. The content of control involves personnel division, separation of functions, and maintenance of computer software and hardware.

### **3. Problems in Implementation of Computerized Accounting in Enterprises**

Accounting computerization has the advantages of improving accounting efficiency and reducing labor workload. However, in the process of enterprise construction and implementation, many problems are also revealed, which are highlighted in the following aspects:

(1) Awareness of the implementation of computerized accounting. Many enterprises have big misunderstandings about computerized accounting, and lack of in-depth and correct understanding of the importance. Some managers believe that computerized accounting is only a new accounting management method, which realizes the transition from paper to electronic and contributes to work efficiency. However, the role of computerized accounting in promoting the improvement of financial management level is not well understood and the selection of accounting computerization software is arbitrary. Influenced by managers' mindset, they are resistant to computerized accounting, unwilling to learn and contact new things actively, and have a skeptical attitude towards computerized accounting, which leads to the slow development of work and the lack of effective supervision and management of irregularities in actual work.

(2) Computerized accounting management system problems. A sound management system is the necessary guarantee for the popularization and development of computerized accounting. At present, computerized accounting lacks a supporting management system, which is mainly manifested in three aspects: First, the computerized accounting process is not perfect, and there are problems such as unclear division of labor, improper work connection, and streamlining of work processes; Second, managers cannot effectively judge the computerized accounting of enterprises, and the regulatory measures are not appropriate, which is not conducive to the overall development of enterprises; Third, at the national management level, due to the lack of experience and the lag of theoretical

knowledge, the corresponding laws and regulations are not matched. In the implementation process, enterprises are implemented according to internal rules and regulations, providing enterprises with fraudulent space.

(3) The problem of security and confidentiality of computerized accounting software. At present, computerized accounting is still in the stage of exploration and development. There are many kinds of software, and the technology is complicated. Many softwares are not certified. There are many loopholes in security. There are many irregularities in the specific operation process, and the security of information and confidentiality is not valued, and there are many flaws in real affairs, which threaten the financial security and information security of enterprises. The hacker and criminals have relatively high technology, and it is easy to use software vulnerabilities to attack the system, causing huge losses to the enterprise. Sudden power outages, crashes, improper operation, and Trojan horse invasions can also cause important data loss to the enterprise and cause significant losses to the enterprise.

(4) The basic management problem of computerized accounting. Lack of understanding of accounting computerization and basic management lead to relatively weak basic management of accounting computerization, which is reflected in four aspects: First, do not attach importance to the establishment of subjects. Accounting subjects are categories of classified accounting for the specific contents of accounting elements. The accounting system only standardizes most of the first-level subjects, and the establishment of second-level subjects in the computerized system is arbitrary; Second, do not pay attention to the abstract. Affected by manual accounting, many accountants who fill in the summary of accounting documents believe that the abstract is not important and the information is generally filled out; Third, ignoring the role of the attachment of accounting original vouchers, making it difficult for some accounting data to find the original source.

(5) The problem of overall quality of financial accounting personnel. Computerized accounting system software, some are software products that have been developed by software companies, and some are jointly developed by enterprises and software companies. In the actual operation process, the accounting personnel cannot fully understand the software functions, and the operation is not prone to irregular operation and operational errors. At present, China's financial accounting personnel are lacking, the knowledge structure is irrational, and the overall business level is low, which is not suitable for the needs of the information age. Although the practice training for accounting personnel is sometimes carried out, due to the low overall quality, the professional judgment ability is not strong, not earnestly performing accounting duties, and not paying attention to improving their own business level and knowledge and skills, resulting in low quality and efficiency of financial accounting work.

#### **4. Countermeasures in Implementation of Computerized Accounting in Enterprises**

In view of the problems existing in the implementation of computerization by enterprises, with reference to the research results of the predecessors, the proposed computerized accounting strategies for enterprises are as follows:

(1) To improve the degree of attention, to create a favorable operating environment. Computerized accounting is the development direction of enterprise accounting work and the inevitable requirement of social and economic development in the information age. Leaders at all levels and accounting personnel should attach great importance to, fully understand the important role of accounting computerization in enterprises, improve the work of computerized accounting to a new level. Enterprise leaders should take accounting computerization as an integral part of enterprise informatization to make overall planning and deployment based on the actual situation of their own units, coordinate the relations among various departments within the enterprise, increase capital investment, and ensure the smooth implementation of accounting computerization. Relevant personnel should deal with the business in strict accordance with the rules and regulations of computerized accounting, improve their professional knowledge and ability, and be familiar with the working principle and process of computerized accounting. In the implementation of

computerized accounting, enterprises also need to create a good environment. Enterprises need to do a good job of preparation, including not only daily business matters, the normal operation of computers and good network communication; It also includes abiding by accounting standards, abiding by laws, strictly abiding by rules and regulations, maintaining corporate image, and maintaining computer hardware.

(2) To strengthen the system construction and perfect the accounting computerization post responsibility system. Computerized accounting is not only the reform of accounting means, but also the reform of accounting management system and method. To carry out computerized accounting, we must follow certain principles and regulations, adopt certain procedures and methods, and provide guarantee by establishing computerized accounting system. Strengthening the leadership and management of the computerized accounting work, the establishment of the computerized accounting management system, become the focus of the implementation of computerized accounting, promote the scientific and standardized work of computerized accounting, to avoid loopholes and confusion caused by imperfect organization, loose organization and unclear responsibility. At the same time, improving the job responsibility system of computerized accounting. First, basic accounting positions, including specific positions such as accounting supervisor, cashier, accounting, audit and file management; Second, computerized accounting positions, including computer supervisors, software operations, audit accounting, computer maintenance, computer review and data analysis and other specific posts. Clarify the scope of responsibilities of each post, and ensure that everything is supervised, everyone has a specific task, work requirements, work systems.

(3) To use a variety of means to strengthen the training of computerized accounting professionals. The development and popularization of computerized accounting has brought some pressure and challenges to the traditional accountants, so they must learn the corresponding skills again, master the computer operation skills skillfully, and develop the method of accounting in which computers replace human labor. From the perspective of innovative management and team reform of financial accounting personnel, it focuses on the psychological transformation and technical aspects of on-the-job personnel to improve the overall quality. On the one hand, the incumbents actively abandon old concepts and actively accept new knowledge and apply new technologies; On the other hand, on-the-job staff constantly improve their business level in practice through a series of step-by-step methods, such as basic computer entry, mastering computer network information, and computer financial accounting. Focus on the external absorption of new blood, adjust and optimize the financial staff, focus on the construction of echelon. In addition, through school-enterprise cooperation and order-oriented training, the interdisciplinary major combining computer and accounting can be set up in the school. Students can directly go to cooperative enterprises for internship and training, and finally serve enterprises.

(4) To strengthen internal control and improve the internal audit of computerized accounting. To reduce the occurrence of computer crimes, to protect the authenticity and integrity of internal financial information, it is necessary to establish internal control institutions, and strengthen the internal audit of accounting computerization. The computerized accounting system may not be able to judge the rationality, legitimacy and authenticity of economic business, and the integrity and security of accounting information cannot be effectively guaranteed. Enterprises must take measures to improve the internal control system and reduce risks. The paperless accounting audit and the traceless alteration of vouchers bring difficulties to internal audit, so as to strengthen the construction of internal audit team and improve the level of internal auditors. First, change the concept of internal audit, change the work style, not only limited to accounting, sales and procurement, as well as human resources management and other business links, also need to audit. Update internal audit technology to improve audit efficiency.

(5) To ensure the security of financial data and enhance the network security prevention ability. Ensure the security of financial data, including integrity, confidentiality, authenticity and reliability: First, integrity, financial data in the transmission, storage and use of the process, will not be malicious delete and damage, do not occur financial data loss and damage and other problems.

Second, confidentiality, financial data will not be leaked or malicious theft, using password encryption technology to solve the financial data storage and transmission security. Third, authenticity, financial data will not be maliciously tampered with and forged, do not produce false data. For important financial data, adopt digital signature technology, and accompany the whole life cycle of the data. Fourth, reliability. Financial data can be trusted and used with confidence. Use data backup mechanism to ensure the storage reliability of data. Using some measures to improve the network accounting information system security prevention ability is also very necessary, specific can use firewall and identity authentication technology, the use of detection means into the system, encryption hardware and software and chip is also the direction of development. Strengthen the management of magnetic media carrier archives to ensure the authenticity and reliability of archives.

(6) To optimize software system structure and accurately grasp the development direction of computerized accounting. To optimize the structure of computerized accounting system, to improve the processing ability of accounting data information, to improve information security, and to ensure the smooth progress of enterprise production activities. Therefore, the construction of enterprise information integration system should not blindly pursue the input of accounting system, but also take into account the overall function of the system to achieve intelligent management of accounting information. At the same time, the design and application of the system to accurately grasp the direction of the development of accounting computerization: First, to make full use of massive data, mining data potential value. Attach importance to data value, establish financial data model based on data, and assist enterprise management decision-making based on data model. Second, to establish the network environment accounting computerization internal control system. Keep files well, double backup daily data, retrieve files regularly to ensure data integrity. Third, to strengthen cloud data security management. To monitor the cloud data in real time, adopt isolation processing technology for abnormal operation and access, and feed back relevant information to the cloud system. Fourth, to accelerate the integration of computerized accounting and ERP system. The ERP system is more complex, so the integration of the two systems can effectively connect the data. By integrating and coordinating the functional differences between the two systems, the decision-making and management level of accounting software can be improved.

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