

Research on the influence of accounting informatization on enterprise financial management and its countermeasures

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Abstract: Accounting information is a kind of electronic information technology and traditional accounting business process for the organic combination of new financial management mode, through the computer system between internal, enterprises and information integration between enterprises and customers, optimize and simplify the financial management process, through the accounting and financial analysis function together, to achieve the purpose of improving the level of financial management. At present, China's enterprise accounting informatization is still in the development stage, although many enterprises have used information technology in the daily accounting work, but because many enterprises are not familiar with the accounting information system, there are many problems in the application process. Therefore, this paper first analyzes the current situation of the development and existing problems of accounting informatization in China, and then puts forward the corresponding solutions to these problems, hoping to help the relevant staff.

Keywords: Accounting informatization; enterprise; financial management

With the development of information technology and the continuous improvement of the popularization of computer, all walks of life in China have begun to apply computer system to improve work efficiency, and accounting informatization has become an inevitable trend of enterprise financial management. In the daily financial management work of enterprises, the accounting information system can help enterprises to better carry out financial data management, financial risk control and enterprise business decisions. However, the accounting information system also has certain limitations, such as the quality of accounting information is greatly affected by external factors, and the lack of professional knowledge and quality of accounting personnel. Therefore, in the actual work, enterprises should improve the understanding of accounting information, enhance the importance of information technology, and improve the professional level and quality of the relevant staff. In the daily work, we should strengthen the attention to the accounting information system, set up the internal control system reasonably, and standardize the accounting process. Enterprises should give full play to the advantages of accounting information system and promote the improvement of financial management level. This paper mainly analyzes the problems existing in the process of accounting informatization of Chinese enterprises and puts forward the corresponding countermeasures.

1. The basic connotation of accounting informatization

Accounting informatization refers to the organic combination of the traditional accounting, financial analysis and other functions with the electronic computer technology, in order to achieve the purpose of improving the financial management level and enterprise competitiveness. Traditional accounting is mainly completed by hand, and under the condition of computer information technology, accounting can be automatically completed with the help of computer system. However, due to the limitations of the computer information system in processing the data, the traditional accounting has been unable to meet the requirements of the current enterprises for financial management to a certain extent. At the same time, due to the continuous development of electronic computer technology, Chinese enterprises have had the basis and conditions for the implementation of accounting informatization, which provides a good development opportunity for Chinese enterprises to carry out accounting informatization. At present, most enterprises in China have realized the initial construction and use of accounting information system, but because most enterprises still have some problems in the process of implementing accounting information system, this paper mainly analyzes and studies the problems existing in the process of implementing accounting information system in China.

2. The development status and existing problems of accounting informatization in China

China's accounting informatization started late, but the development speed is very fast. Since the mid-1990s, China has successively

formulated a series of policies and regulations related to accounting informatization, and issued a series of documents to promote the development of accounting informatization. For example, “Electronic Signature Law”, “Electronic Signature Law Implementation Regulations”, “National Unified Social Credit Code System Construction Overall Plan”, and so on, which have played a positive role in promoting the development of accounting informatization in China. At present, China has basically established an accounting information system, and in the treatment of accounting information is also consistent with the international advanced level of enterprises. However, due to the late start of accounting informatization in China, there are still some problems, such as the lack of understanding of the accounting informatization system, the imperfect relevant laws and regulations, the lack of accounting talents, etc., these problems restrict the development of accounting informatization in China.

2.1 Lack of understanding of the accounting information system

In many enterprises, the publicity of the accounting information system is not big enough, and even some enterprises do not know what the accounting information system is. As a result, many enterprises are not willing to use the accounting information system, even if it is used only to deal with the job, its role and effect is not fully understood. Therefore, in many enterprises, although the accounting information system has improved the efficiency and quality of enterprise financial management to a large extent, but these systems have not been correctly used. In particular, many small and medium-sized enterprises do not realize the impact and role of accounting information system on financial management, and also do not realize the huge advantages brought by the application of accounting information system in enterprises. This situation not only restricts the development of accounting informatization, but also hinders the development and progress of China’s economy.

2.2 Relevant laws and regulations are not perfect

Due to the late start of accounting informatization in China, there is still a big gap compared with the advanced countries in the world, so there are still many problems in the process of accounting informatization construction. Among them, mainly manifested in the following aspects: First, China’s accounting information related laws and regulations are not perfect. Although China has issued a series of relevant laws and regulations on accounting information, but because these laws and regulations are not perfect, to a certain extent, limit the use of enterprises to accounting information, so that enterprises can not improve the level of financial management through accounting information. Secondly, China’s relevant laws and regulations are lagging behind^[3]. Since China’s laws and regulations have no obvious guiding effect on accounting information system, there is no laws and regulations specifically for accounting information in China to guide enterprises to carry out accounting information work. Finally, China’s security protection of accounting information is insufficient.

2.3 Lack of accounting talents

At present, there is a lack of accounting talents in China, especially the compound accounting talents who understand both accounting and computer. This also leads to enterprises in the accounting information construction will encounter a series of problems. For example, in the financial management work, lack of necessary computer expertise, the computer operation ability of financial personnel is too high, the degree of computer software is not enough; in the network financial management, lack of necessary computer knowledge and network management skills, the network system security requirements; in the information management, lack of necessary management knowledge, maintenance and upgrade of information system lack certain experience. All these have seriously restricted the development of accounting informatization in China, especially in the construction of accounting informatization, due to the lack of necessary computer professionals and network management talents, it is also unable to carry out the relevant work.

3. Innovative countermeasures of enterprise financial management under the background of accounting informatization

3.1 Focus on the training of accounting information talents

Accounting information talents are the basis of enterprise financial management information, therefore, in the context of the new

period, enterprises should strengthen the training of accounting information talents, so as to improve the level of enterprise financial management. First of all, enterprises should improve the importance of accounting information talent training. At present, the development level of accounting informatization in China still needs to be improved, so enterprises should pay attention to the training and introduction of professional and management accounting informatization talents. When introducing professional accounting information talents, enterprises should carry out professional knowledge training and assessment according to their actual needs, so as to improve the professional skill level of accounting information talents. Secondly, enterprises should pay attention to accounting information technology training. In the new era, enterprises should strengthen the training of accounting information technology personnel, so as to improve their skills and ability level ^[4]. Finally, enterprises should also strengthen the training of financial management personnel. Through the training can improve the professional ability and comprehensive quality of financial management personnel, and then effectively improve the level of financial management.

Therefore, in the new period, enterprises should pay attention to the training of accounting information technology personnel, and establish and improve the relevant systems and systems to ensure the smooth development of talent training. At the same time, we should also pay attention to improving the professional skills of financial management personnel.

3.2 Establish and improve the enterprise financial management system

In the financial management, enterprises must combine their own actual situation, develop a set of perfect financial management system, in order to improve the financial management level of the enterprise. First of all, enterprises should formulate the corresponding financial management objectives, so as to clarify the responsibilities of financial management personnel in the actual work, and then improve the work enthusiasm of financial management personnel. Secondly, enterprises should make reasonable financial management plans according to their own development needs. Finally, we should pay attention to the establishment and sound financial management system. Firstly, enterprises should train financial managers regularly to improve their comprehensive quality and ability; secondly, to strengthen the maintenance of accounting information system. Finally, the enterprise internal control system should be implemented to the specific work of ^[5]. In addition, enterprises should strengthen internal audit to regulate the internal economic activities; finally, give full play to the role of accounting informatization in enterprise financial management.

3.3 Strengthen the management of accounting information security

We should pay attention to strengthening the security management of enterprise internal accounting information, and strictly standardize the process of the input, audit and output of accounting information. It is necessary to improve the enterprise accounting information system, so that the accounting information management work has laws to follow and rules to follow, so as to effectively improve the quality of the accounting information management work.

4. Conclusion

To sum up, with the continuous development of information technology, accounting informatization has become an essential part of enterprise financial management. Enterprise accounting informatization is based on enterprise management and development strategy, which is the improvement and upgrade of the traditional financial management work. It can not only improve the efficiency of enterprise financial management, but also reduce the operating cost of enterprises and improve the economic benefits of enterprises. Therefore, the major enterprises must pay attention to the development of accounting information, pay attention to the construction of accounting information system. But at present, most enterprises in China still do not realize the importance of accounting informatization, resulting to the slow development of accounting informatization in China. In order to speed up the pace of accounting information construction in China, the major enterprises must establish a perfect management system and risk prevention and control system, strengthen the training and education of accounting personnel, only in this way can promote the rapid development of China's accounting information construction in China.

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