

Research of Planning Characteristics and Credibility of Accounting Information System

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Abstract: In information era, accounting information system have been widely used in many companies for financial management. This essay analyze the planning characteristics and credibility of accounting information system from the following perspectives: representative of credibility in planning characteristics, credibility of connection between planning characteristics, and empirical research of planning characteristics and credibility of accounting information system.

1. Introduction

With the development of modern business, it has been improved a lot for companies in financial management: the usage of data and information management. This has given solid support for companies to make decisions. In accounting information system, when companies decide to conduct system planning, they have to think about the impacts of planning characteristics to the system, and discuss the credibility of information system implementation.

2. Accounting Information System Planning Characteristics and Credibility Analysis

2.1 Accounting Information System Planning Characteristics

The integrity of accounting information output, reliability and safety are main properties of an efficient accounting information system. The measurable of system is triggered by the predictability from budget's perspective. All planning are required to follow the rules and regulations during the system planning process, avoiding any planning beyond the legal scope. Hence, it cannot be neglected in terms of compliance. When the accounting information system is successfully planned, system maintain works must be implemented immediately: the input and update of accounting information to make sure the accuracy and reliability after all date are interfaced and updated. Simultaneously, working staff are strongly suggested to collaborate to complete the work step by step from the entire implementation of accounting information system planning. Hence, the planning characteristics of accounting information system covers the legal validity, collaboration, controllability, synthesis normalization and auditability. It can also be divided into management, technological and system characteristics.

2.2 Credibility of accounting information system

When it is discussed about the planning characteristics of accounting information system, various types would cause various impacts to credibility. For legal validity, collaboration and controllability, they are all the characteristic in terms of corporate management. It is significant for the system legal validity as it is related with data transformation with the visible or invisible constraint. Collaboration of accounting information system has something to do with the management and staff, technological and operational staff. Controllability characteristics are related with the decision making, budget, quality control and safety. Synthesis system characteristics are in

technological category, and it is related with the data exchange and sharing. Auditability means after a series of check, if the financial reporting by the system is the same as the actual situation, the system is reliable and vice versa. To summarize, the accounting information system could help corporation to make decision. As long as the system could generate more profit for corporation, it can be regarded as a reliable accounting information system.

3. Connection between planning characteristics and credibility of accounting information system

3.1 Representative of credibility in planning characteristics

Generally, corporations would like to build credibility based on planning characteristics when it comes to analyzing the credibility of accounting information system. When accounting information system are in planning procedure, the most representative planning characteristics are integration and controllability, synthesis, normalization and auditability. Particularly, integration and controllability play different roles from accounting information system operational perspective, that is improve the operation efficiency and reinforce the credibility of the system. Additionally, non-technological factors could weaken the planning characteristics impacts to system credibility and synthesis with normalization could improve the credibility of the system. Auditability could improve the credibility of the result of the system, make all system data supportive and the result more reliable. The synthesis could not affect the credibility directly, while it could permeate the system operation and affect the result of credibility.

3.2 Credibility of connection between planning characteristics

There are connections and interactions between various planning characteristics, and the impacts of the corresponding characteristics can be divided into different levels affecting the credibility of the system. When accounting information system are in implementation period, compliance characteristics should be regarded as the priority for corporations, ensuring all the contents within system are based on the corresponding rules and regulation. That is the significance of compliance to the system credibility. Secondly, controllability should also be considered, that means budget and risk factors should be foreseeable, while the corresponding controllable level is relatively small and it has to rely on the powerful and effective control. Compared with the compliance, controllability makes a relatively low impacts to the credibility of the system. Meanwhile, there are differences between the corresponding planning and implementation procedure. Inevitably, staff have to work in a collaborate way. Hence, the role collaboration plays could not be neglected. Eventually, the three planning characteristics above are significant to the credibility of the system: synthesis, normalization and auditability should be regarded. It is suggested that companies should establish the corresponding rules when accounting information system are planned and implemented, and all operation steps should be improved and it could avoid unnecessary system credibility crisis tried by unprofessional operation.

3.3 Empirical research of planning characteristics and credibility of accounting information system

The empirical research of planning characteristics and credibility of accounting information system should be analyzed in terms of credibility test, designed conformation with the following content. First, effects and the credibility test. For process characteristic, coefficient and eigenvalue. When the eigenvalue is over 1 and α coefficient is over 0.8, that means the test result is highly credit. From Table 1, it is shown that both effect and credibility meet the requirement and pass the inspection. Secondly, designed test should be based on the demand from corporation and software developer. accounting information system implementation and feasibility analysis and the proposal could be implemented. Based on the LIS-REL data analysis system and structured formula model, it can get the index and model result and the tested data which is conducted by system implementation with corresponding designed confirmation. Hence, the planning characteristics plans a positive rule

to credibility, as Table 2 shows.

Table 1. Effects and the credibility test

Characteristics	α coefficient	Eigenvalue
Validity	0.87	1.69
Controllability	0.95	2.31
Synthesis	0.82	1.89
Normalization	0.91	1.9
Collaboration	0.86	2.08
Audit-ability	0.8	1.56
Credibility	0.91	2.21

Table 2. Accounting information system planning factor influence degree ranking

Characteristics	Representativeness	Effectiveness	Degree ranking
Validity	0.62	10	1
Controllability	0.75	2.11	2
Synthesis	0.68	1.81	3
Normalization	0.60	1.09	4
Collaboration	0.64	1.08	5
Audit-ability	0.59	1.26	6

Conclusion

As mentioned above, discussing the impacts from planning characteristics to credibility during the planning and implementation process could drive the application of accounting information system to financial management for corporation. Based on the analysis above, those factors which are considered based on the system planning could lead to the planning characteristics; dividing these characteristics into categories: management, technology and system, could clarify the relationship between the system planning characteristics and credibility; then the connection between planning characteristics and credibility of accounting information system can be derived. There are connections with various effects to the credibility. With the empirical research, the

planning characteristics plans a positive rule to credibility.

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