The Influence of Accounting Computerization on Traditional Accounting

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Abstract: Under the modern enterprise system, the popularization of accounting computerization has a more and more important impact on traditional accounting and modern financial management. Based on the previous literature, this paper aims to explore the influence of accounting computerization on traditional accounting. On the basis of clarifying the concept and characteristics of accounting computerization, through questionnaire survey, literature analysis and other methods, survey the views of employees of all ages on accounting computerization and some Suggestions. Through the observation of the research results, further found that older accounting personnel more identity and role of the influence of accounting computerization, and think that the accounting computerization in information processing process and improve the work efficiency has a greater impact, and for the future development of accounting computerization, more should from perfect personnel structure aspects. The study of this paper has a certain significance, through the analysis of the impact of accounting computerization on traditional accounting, the financial management of modern enterprises put forward some Suggestions, enterprises should actively improve the accounting computerization of the relevant system and establish a team of professional talents. At the same time, accounting practitioners should strive to improve their professional knowledge to improve their competitiveness.

1. Introduction

With the rapid development of the Internet, electronic information technology plays an increasingly important role in the daily management of enterprises [1]. It changes all aspects of enterprises from material procurement, production operation, logistics service, human resource management to financial management, and promotes enterprises to form a systematic information management system [2]. In terms of finance, a new modern management accounting method with accounting computerization as the main representative was born [3]. It mainly refers to making full use of electronic information technology to carry out, collect, process, classify, process, store and other management functions of financial information [4]. This has a great impact on improving the accounting management efficiency of enterprises, and then the production and operation efficiency of enterprises, as well as the development of management accounting [5].

The development of computerized accounting began in 1954 when general electric company used electronic computers to calculate employees' salaries [6]. Up to now, it has mainly gone through four stages: single data processing stage, comprehensive data processing stage, system data processing stage and integrated management function stage [7]. The development trend of accounting computerization in China is basically the same as that in foreign countries. At present, it has been relatively complete. Meanwhile, there are still some problems such as incomplete system and unprofessional personnel [8].

In previous studies on accounting computerization, many scholars focused on the development process of accounting computerization, the development of relevant software and application programs, and the implementation and application of accounting computerization in enterprises [9]. However, there are relatively few studies on the influence of accounting computerization on traditional accounting. This paper intends to use questionnaire survey method and literature
research method to discuss this aspect [10].

2. Overview of Accounting Computerization

2.1 Definition of Accounting Computerization

The term "accounting computerization" was first put forward in 1981 at the symposium on the application of electronic computers in finance, accounting and cost, held in Changchun. With the development of the concept of gradually expanding, it can be divided into a narrow sense and a broad sense of two aspects. In the narrow sense, accounting computerization means the use of professional financial processing software prepared by computer personnel to manage the financial information of enterprises, so as to reduce the work burden of part of the financial personnel and replace their manual bookkeeping, accounting, analysis and other work, which is also the core goal of accounting computerization. In a broad sense, accounting computerization refers to the organic integrated system engineering that makes full use of modern information technology, professional management personnel and advanced engineering technology to conduct overall management of the whole enterprise. It is an extension of the narrow concept, which is also the development trend and ideal goal of accounting computerization in the future.

2.2 Development of Accounting Computerization at Home and Abroad

In foreign countries, the development of accounting computerization from simply using electronic computers for salary calculation, to comprehensively and systematically managing enterprise financial information, and then to combine economic models for data analysis, as well as the introduction of artificial intelligence, make its all-round, multi-level to meet user requirements, and prepare the way for enterprise management decision, at the same time with the standardization of accounting computerization related software, computerized accounting system, and the use of more and more standardization, systematization. Due to the differences in political and economic system, culture and other aspects, China's accounting computerization started relatively late compared with the west, but the development process is the same as the general trend of foreign countries. In the aspect of practical development, from "self-produced and self-used" accounting computerization software to the industry, the development of general software. In theory, it mainly goes through the initial stage of research, the institutionalization and generalization stage, and the ERP research stage.

2.3 Characteristics of Accounting Computerization

Compared with traditional accounting, accounting computerization has some new characteristics, understanding and summarizing these characteristics can help us better understand the impact of accounting computerization on traditional accounting. The first is the computerization of accounting tools, that is, the computer and other modern tools to replace the traditional paper accounting books, by modern financial information database, the cloud and other replacement of the traditional archives. Secondly, the operation procedure is simplified. Under the background of accounting computerization, the process of processing accounting information is more standardized, leaving out many unnecessary links, such as account book proofreading, etc. Professional accounting software can be used for more accurate analysis. Then there is the diversity of the staff structure. Accounting computerization not only needs professional financial and accounting personnel, but also needs more managers with macro awareness and programmers who develop professional accounting software. The team is more diversified.

3. Research on the Impact of Accounting Computerization on Traditional Accounting

3.1 Research Methods

Since the questionnaire survey is characterized by high efficiency, large amount of information, convenience and efficiency, this survey adopts the questionnaire survey method, which combines
online questionnaire survey with offline questionnaire survey.

3.2 Research Objects

The respondents of this survey are mainly from Hubei, Hunan and Guangdong provinces. There are 189 accountants from 49 companies in primary, secondary and tertiary industries. The age span is from 20 to 60 years old, so as to ensure the accuracy of the survey. According to the age distribution of the respondents, the number of accounting professionals aged 31-40 is the largest, accounting for 79, accounting for 41.80% of the total number of respondents. They were followed by those aged 20-30, accounting for 35.45 per cent. The number of accountants aged 51 to 60 was the lowest, with only 15 accounting professionals, accounting for 7.94% of the total survey sample. The entire sample is designed to cover a wide range of positions for accounting professionals, including new employees and financial managers, to ensure the comprehensiveness of the survey. The specific distribution of accounting age is shown in Table 1.

<table>
<thead>
<tr>
<th>Age</th>
<th>20-30year old</th>
<th>31-40year old</th>
<th>41-50year old</th>
<th>51-60year old</th>
</tr>
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<tbody>
<tr>
<td>Number</td>
<td>67</td>
<td>79</td>
<td>28</td>
<td>15</td>
</tr>
<tr>
<td>Proportion (%)</td>
<td>35.45%</td>
<td>41.80%</td>
<td>14.81%</td>
<td>7.94%</td>
</tr>
</tbody>
</table>

4. Research Content and Results

4.1 Views on Accounting Computerization

In order to understand researchers' views on accounting computerization, a single choice of three choices was designed in the questionnaire, namely three choices with great influence, one with general influence and one with small influence, so as to understand employees' understanding of accounting computerization at all ages. The survey results of the respondents' views on accounting computerization are shown in Table 2. Among the 15 accounting professionals aged from 51 to 60 who were surveyed, 11, or 73.33% of the respondents believe that accounting computerization has a great impact on traditional accounting. Further analysis shows that among employees aged 20-30 and 31-40, the proportion of those who think that accounting computerization has a great influence on traditional accounting is 49.25% and 68.35% respectively. With the gradual increase of age, the proportion who think that accounting computerization has a great influence on traditional accounting is also increasing. The higher the grade, the more experienced the accounting practitioners are in the development and update of accounting methods and tools, and they can realize the important role of accounting computerization in financial management through their own feelings.

<table>
<thead>
<tr>
<th>Age</th>
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<tbody>
<tr>
<td>Number</td>
<td></td>
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<td></td>
</tr>
<tr>
<td>Proportion (%)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>A great influence</td>
<td>33</td>
<td>54</td>
<td>13</td>
<td>11</td>
</tr>
<tr>
<td>Common influence</td>
<td>21</td>
<td>21</td>
<td>7</td>
<td>4</td>
</tr>
<tr>
<td>Small impact</td>
<td>13</td>
<td>4</td>
<td>8</td>
<td>0</td>
</tr>
</tbody>
</table>

4.2 The Influence of Accounting Computerization on Traditional Accounting

The survey of this question in the questionnaire is set as multiple choice questions with five answers, and multiple choices can be selected at the same time. The specific choices are "information processing process", "basic system of accounting work", "personnel structure", "
"enterprise internal control" and "work efficiency". The five option counts are 160, 102, 134, 96, and 176, as shown in Figure 1. Among them, it can be seen that the number of people who think that accounting computerization can improve the work efficiency of traditional accounting is the largest, accounting for 176, accounting for 93.12%. Under the computerization of accounting, only the correct data input process needs to be guaranteed. For the analysis process, professional analysis tools are mainly used to avoid problems such as calculation errors and analysis errors. This is a large part of the benefits of computerized accounting work process, accounting personnel no longer need to make the original vouchers, to bookkeeping, accounting, the preparation of three financial statements and financial information analysis of the whole process to participate in all, so that more human resources from the complex labor liberation, improve work efficiency. The second is the information processing process, accounting computerization makes traditional accounting more simple, information processing steps greatly reduced, reducing a lot of unnecessary steps. In the traditional accounting, the accounting work is mainly based on manpower, and some small mistakes are often made, such as data loss, misregistration, omission and calculation errors, etc., but the professional software under the accounting computerization almost does not appear such mistakes, greatly improving the accuracy and accuracy of the data. In addition, the number of people who think that "accounting basic working system" and "enterprise internal control" have great influence is basically the same, and they think that in the aspect of scientific and standardized system system and structure setting, accounting computerization has little influence on traditional accounting. In the traditional accounting in the past, the processing of financial information is generally at the end of the month or the end of the quarter, and in the accounting computerization, financial management personnel can at any time to view and analyze financial information. At the same time, accounting computerization enables financial management to engage in post-analysis, to predict in advance, the control of the event and the combination of post-prediction, changed the enterprise decision information system, greatly improve the scope and depth of the traditional accounting role. Of course, accounting computerization will also bring a series of other effects on traditional accounting, through a detailed and appropriate analysis of these effects can further clarify the role of accounting computerization and the direction of future development.

![Figure 1. Survey results of the impact of computerized accounting on traditional accounting](image)

### 4.3 The Development of Accounting Computerization

Based on the basic understanding of accounting computerization, this paper further studies the views of the research objects on the future development trend of accounting computerization, that is, which direction the research thinks should be adopted to improve the role of accounting computerization in enterprise financial management.

Provides five options in the questionnaire, respectively, "accounting software specialization",
"diversity" accounting personnel, WanShanHua "accounting system", "accounting procedure standardization", "accounting structure rationalization", five options of statistics respectively, 33, 45, 60, 24, 27, and draw graphics as shown in Figure 2, the researchers think that "diversity" accounting personnel accounted for the highest, at 32%, in line with the human resources as a modern enterprise management the core resource of modern enterprise system, perfecting the structure of the enterprise accounting personnel, give full play to the initiative of the staff, reflect the value-added.

![Figure 2. Development of accounting computerization](image)

From the above three parts, it can be seen that accounting computerization is not only the improvement of management tools, but also a series of changes in accounting concepts, accounting ideas, accounting systems and accounting methods, accounting systems, and so on. It not only brings about the improvement of the internal efficiency of the enterprise, but also promotes the implementation of the external strategy of the enterprise, and provides strong support and solid foundation for the enterprise to adopt various strategies. In addition, accounting computerization can also bring about a series of potential and unclear value effects through its influence on traditional accounting, such as the improvement of enterprise financial personnel quality, the perfection of enterprise management structure and the formation of enterprise information system.

**Conclusion**

Under the circumstance that accounting computerization is widely used and plays an increasingly important role in enterprise financial management, understanding the influence of accounting computerization on traditional accounting can better provide guidance for the future development direction of accounting computerization. This has certain enlightenment to the enterprise, the enterprise should to the accounting computerization related system and the structure further consummation, the notice constructs the more efficient pluralistic professional staff team. As for accounting professionals, they should get to know relevant information in time, try their best to improve their professional knowledge level and improve themselves, so as to make better plans for their career.

**References**


