

Research on the influence of accounting computerization and networking on E-commerce

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Abstract

This paper translated from an article written by a professor from the School of Management, Suzhou University of Science and Technology focuses on the influence and change of translation accounting computerization. First of all, describe the changes: describe the changes in the efficiency of accounting and the way it works, etc., and then explain the differences with the traditional accounting industry, where the progress. What needs to be improved. Then, explain the changes of internal audit and internal control under the condition of accounting computerization, including the use of what new methods, what data application, what new treatment of statements and so on. At the same time, in order to have a deeper understanding of these changes, this paper also cites examples of companies to demonstrate. Discuss the company's internal control and audit, etc. Finally, stating the emerging risks and how to deal with them. After translating and reading this article, I deeply understand what changes have taken place in traditional accounting under the computerization of accounting, such as the improvement of efficiency, the improvement of network security requirements, the change of personnel training methods and so on. Although accounting computerization can improve efficiency, it also increases risks, so it is necessary to improve the system, accounting software, training talents and so on. In short, the journey of accounting computerization is full of opportunities and challenges. We should fully grasp the opportunities and meet the challenges independently.

Keywords

E-commerce, accounting applications, audit applications.

1. Introduction

Compared with the traditional accounting environment, the rapid development of e-commerce directly affects the transformation of the economic environment of the accounting industry. Accounting computerized and advanced networks are being promoted and developed. The computerization and networking of accounting have led to a series of profound changes in the division of accounting work, the division of responsibilities, the review relationship and the document management. The corresponding division of responsibilities is also becoming more and more clear. At the same time, the development of accounting, computerization and network also counter the development and transformation of e-commerce, which has brought a huge impact on the internal audit control of e-commerce. The computerized and networked data and documents are stored in the relevant computer storage media, and the corresponding data and information are collected and summarized in the Internet environment. Under the condition of computerized accounting and network of e-commerce, the traditional enterprise internal audit cannot meet the security, effectiveness and timeliness of accounting data. In addition, the paper bookkeeping system used in the traditional enterprise internal audit has lost its role in the development of e-commerce. Instead, it is the processing of the accounting data documents.

However, the computerization of accounting and the network itself are vulnerable, and there are potential risks to the development of e-commerce, such as the invasion of computer systems by viruses, computer systems or software failures, and human error in modern e-commerce. Internal audit brings many disadvantages and also increases the risk and intensity of audit. To sum up, while the computerization of accounting and the network promote the development of e-commerce, they also have a huge impact on the key audit control part of e-commerce, which also promotes the review of e-commerce. Computerisation and networking development. Enterprise internal audit is very important for traditional enterprises and emerging e-commerce, with a complete audit procedure. Mainly through the internal inspection and evaluation to solve the internal problems of the enterprise, point out its weak links, so that the whole enterprise can further improve the economic benefits. These are the two main aspects of an enterprise's internal audit. One is the internal control system, and the other is the internal accounting control system. The development of accounting computerization and networking has a profound impact on its internal accounting control system. At present, the concept, related classification and internal audit methods of computerized accounting and the network are not clear. Most of the internal control measures and audit programs deviate from the reality. Therefore, under the background of accounting computerization and networking, it is of great significance to strengthen the understanding of internal control and strengthen the research on its connotation and technology under the new situation of internal control of e-commerce. In addition, this work is also studying the current accounting competence. A key issue in the impact of accounting and networking on e-commerce. There are many papers on the computerization and network internalization of e-commerce accounting, but most of them are sexual. It does not give a realistic coping strategy, and its guidance to practice is also insufficient.

2. E-commerce and accounting

2.1. The impact of e-commerce on accounting

2.1.1. E-commerce improves the efficiency of the accounting industry

First of all, e-commerce is a business and business activity with network information technology and communication technology. With electronic communication, information technology as the medium. And with the development of the digital economy, different models have emerged in recent years, such as B2B, B2M and so on. Due to the emergence of these modes, the cost of transaction is constantly reduced, the speed of transaction is constantly improved, and the process of transaction is more convenient, so as to improve the efficiency of accounting. For example, with the development of e-commerce, more and more online shopping platforms have emerged, such as Pinduoduo, Taobao, Jingdong and Tmall. These shopping platforms have brought great convenience to people's life, changed people's way of thinking, and changed the way of thinking of accounting work. The emergence of wechat and qq chat tools make people closer and closer, there is a feeling of the world, facilitate the exchange of information in life, but also facilitate the exchange and transmission of accounting information. In the last century, before the emergence of e-commerce, the traditional work of accounting is to process statements, financial affairs and data manually. This will lead to work efficiency is relatively low. Accounting practitioners will face repetitive and tedious work every day, which will also lead to errors in data collection and sorting, and mistakes in writing financial statements, and eventually lead to enterprise losses and asset losses. With the advent of the network era and the development of e-commerce, the processing of accounting information and data has become more and more convenient, thus increasing the accuracy and accuracy. Nowadays, accounting staff can input, input, output, upload and download information through electronic information technology. In this case, the efficiency of accounting work has been improved. At the same time, with the promotion and application of accounting

computerization software, the work efficiency of accounting practitioners can also be improved. At the same time, with the development of electronic information, the management mode of the accounting industry has changed, and the dynamic management mode is adopted, so as to solve the problem of information lag in the traditional accounting.

2.1.2. The security requirements of e-commerce for accounting have been improved

Before the emergence of e-commerce, accounting work was presented on paper. For example: company contacts. Original accounting vouchers, financial statements, and so on, are all recorded and signed in the way of paper. But in today, under the condition of the application of computer technology, the accounting staff can use some financial software to process, process and integrate the data. Thus, the work efficiency of accounting has been greatly improved, and the cost of enterprises and the society has been reduced. However, using super software to process and sort out the data also has great security risks. For example, the accuracy of corporate accounting information cannot be guaranteed. There may be criminals to steal the information of enterprises, and so on. Because of these hidden dangers, under the condition of e-commerce, the safety requirements of accounting have been improved. Because the network makes people more closely connected, so that more and more people can know about the enterprise. The shareholder will also understand the operating status and other information in various ways. Professional managers need to know accounting information. Thus, we should consider not only professional managers, but also creditors and investors when setting accounting goals. With the implementation of the modern enterprise system, the management right and ownership of enterprises have been separated. The owner of a company entrusts managers to run the business. Although in the market-oriented economic conditions, the rights and obligations of professional managers are constrained. But such a principal-agent system still has a great hidden danger. For example: managers and the owner of the enterprise with information asymmetry problem, professional managers for their own interests and damage the interests of the company, and the authenticity and accuracy of accounting information in doubt, under such conditions, accounting goals, more conducive to the development of professional managers, and not necessarily conducive to the development of the enterprise. But with the advent of information technology, the goal of accounting has changed and developed. Before the emergence of e-commerce, accounting only involved the internal operation of the enterprise, do not need to reflect the external operation, production and supply. Under the condition of e-commerce, enterprises need to calculate the external environment, such as: the supplier of its products, its potential consumers, the production and operation status of external enterprises, and so on. In the past, accounting workers need to do a series of processing to the voucher, and finally can prepare a perfect financial statement. But with the development of electronic information, these tedious processes are not needed. Accounting staff only need to record the most original vouchers through the system, and you can naturally get the relevant data, and prepare the financial statements. This is also more conducive to the dissemination of information, and improve the work efficiency of the accounting industry. At the same time, what exactly the accounting should include has also changed. In the past, only specific transaction details and matters. In the age of electronic information, this requires the accounting and prediction of possible transactions.

2.2. Accounting risks under e-commerce

2.2.1. The accounting staff of enterprises lack of understanding of informatization

Although, more and more enterprises pay more attention to the exploration of accounting information, to explore the potential value of information. But there are still many accounting practitioners who do not pay much attention to the exploration and utilization of accounting information. That is, employees do not pay enough attention to accounting information. In this way, the establishment of the internal database and information system of the enterprise is not

perfect and inefficient, making the information process of the accounting industry stagnate. Due to the development of accounting informatization, more and more professional accounting information talents are needed. Since the 21st century, universities have expanded their enrollment of accounting students. Strive to cultivate higher accounting talents to adapt to the development of accounting information. However, these measures have not had much effect. Because many students in universities do not have big problems in the basic accounting theory, but there are big problems in the practical ability, which can not adapt to the development of information. And the university teaching courses did not keep up with the pace of The Times to adapt to the development of information. Therefore, the accounting talent is still very lacking. The talents we need are not only professional knowledge of accounting, but also information knowledge. Due to the lack of knowledge breadth, it can not become a professional accounting information talent, thus hindering the development of accounting informatization. Although the information construction of accounting in China has developed rapidly, it still has not formed a complete and high-quality information system. The integrity of the accounting information system is not guaranteed, the correlation between enterprises is relatively low, and the security of information is relatively low, which greatly affects the development of the accounting information system. At the same time, the development of information technology has the hidden danger of security and information asymmetry. For example, hackers steal the information of the company, unfair competition between enterprises for market share and so on, yes, the security of the accounting information system can not be guaranteed.

2.2.2. Financial software to lag behind

With the continuous advancement of the process of accounting informatization, the accounting and financial software also needs to develop continuously. Although the construction of the accounting information system and its software in China has a certain foundation, but the lack of understanding of the information system, and the construction of the software is relatively backward, and there is not enough attention to the construction of the accounting information system. Therefore, various enterprises and local governments will not invest a lot of money to build accounting information systems and their financial software. Thus, the financial software is relatively backward, can not adapt to the development of The Times, and then affects the process of accounting information. China's laws and regulations have some inhibitory effect on the protection of intellectual property rights and the development of software technology, which is not conducive to the independent innovation of enterprises. If, only rely on the "accounting standards" and "accounting law" can not meet the requirements, it is difficult to prevent the occurrence of illegal behavior. Therefore, in order to promote the development of accounting information process, we must formulate relevant laws and regulations to improve the national legal system.

3. Internal audit under e-commerce

3.1. The shift in the way the audit work works

Before the accounting information, the audit is mainly through the accounting standards of the enterprise to apply for the corresponding auditors, through the communication between people has been contacted, to find out whether the data is false, whether the financial statements are correct, whether the correct reflection of the business conditions of the enterprise. With the development of accounting informatization, the working mode of audit has undergone major changes. That is, the use of computer and related financial software to the enterprise data and statements audit. Auditors should not only master the relevant knowledge of accounting, but also master the relevant knowledge of computer, and should continue to accumulate and learn to adapt to the development of information technology. The company also needs to develop more rigorous and more accurate financial software. Such as using ERP

software to audit the company's data and finance. This kind of software can observe the change and deletion status of data anytime and anywhere, providing clues for the audit of enterprises, so as to ensure the correctness and fairness of the audit. The audit under the accounting information system is to review the financial statements and information through the financial software, thus reducing the manual error, but also increasing the systematic error and risk. The content of accounting from the original need to observe whether the data is accurate, whether there is wrong, omission, to whether the data is appropriate, whether each system software can cooperate to conclude the work. The most important is whether accounting information software leaks relevant data. First of all, the management does not pay enough attention to the audit work, so that the understanding of the audit is insufficient. Audit work can reduce risks, improve efficiency and operating benefits for enterprises. Thus, the audit work should run through the whole accounting activities. However, due to the lack of attention of enterprises, some enterprises will resist the audit work, which further reduces the operational efficiency of enterprises and increases the possibility of risks. Second, there are considerable problems in the audit management system. Because the enterprise does not pay attention to the audit work, and the understanding of the audit work, the management system is not perfect. There is no unified standard for the audit management system in China, thus relaxing the process of supervision. The low overlapping efficiency of each management organization seriously affects the audit work.

3.2. The benefits of audit work for internal control management

First of all, a lot of labor costs are saved, thus reducing the cost of the enterprise. With the arrival of accounting computerization, for accounting records, the preparation of accounting statements and so on, can be completed by machines, instead of labor. The arrival of accounting information can reduce the probability of mistakes, but also can save the time of accounting, accounting, preparation of financial statements. Improve the audit efficiency of enterprises and save the labor cost. Second, it improves the accuracy of the information acquisition, so as to improve the operating efficiency of the enterprise, and further formulate the long-term planning of the enterprise. The arrival of accounting information greatly reduces the information asymmetry and convenient information collection. Companies can better position themselves based on this information. Third, it has played a more effective role in regulation. Before the informatization, the regulation failed to play an effective role, and the information does not have the accuracy and symmetry. After informatization, the accuracy and symmetry have been greatly improved. Can effectively avoid financial fraud and so on. Protect the rights and interests of all owners. Fourth, the independence of the audit has been improved. Before the accounting informatization, the audit committee needs to audit the financial information provided by the financial personnel, and the company should have the dual identity of the principal and the auditor. Therefore, it is difficult for the audit committees to remain independent. However, after accounting informatization, the accuracy and timeliness of accounting information are increased, and the independence of audit is guaranteed. Also increases the quality of the audit.

4. Conclusion

In the information age with the rapid development of science and technology, electronic information technology will continue to move forward, e-commerce and accounting want to combine, improve the efficiency of accounting work, increase the competitiveness of enterprises, and constantly optimize the decision-making of enterprises. However, it also brings a variety of challenges and risks, such as: data security issues, accounting, audit quality has not kept up with the pace of The Times and so on. Also seriously affected the development of accounting information, so we also should in-depth analysis of these problems, and strive to

solve them as soon as possible. Strengthen the management of information, train higher education talents, strengthen data security management and so on. In any case, The Times always tend to develop, and there will be more and more information technology, so the current accounting reform is inevitable. We should abandon the traditional concept, and strive to innovate forward, in order to optimize the management of enterprises so as to improve the level of accounting information. So only in this way can we stand in the commanding heights of the market in the new era.

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