



Development and Application of Accounting and Accounting Bank Reconciliation System

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Abstract

Global information technology has brought the rapid development of economy and technology, a new mode of thinking core idea affected by economic development and change constantly, as is closely related to the economic management of financial management, more need to reflect on the modernization of financial development, so as to adapt to the current network environment and the global information. Financial informatization also promotes the management of enterprises, so as to adapt to the social development model more effectively. This is of great significance for improving the level of accounting, finance and budget management in administrative institutions, improving the quality of accounting information and constructing a new type of government financial management system. But in the process of implementing the new system, grass-roots units are faced with many problems. In order to ensure the safety of financial funds, it is necessary to do a good job of internal accounting center reconciliation. This paper mainly describes the development and application of the bank accounting reconciliation system, according to the current economic development, and according to the existing problems in the current environment put forward their own views, the purpose is to speed up the development and application of the bank reconciliation system, reduce the cost of financial software development, speed up the process of financial information.

Keywords: *Accounting, bank reconciliation, database*

1. INTRODUCTION

The rapid development of the Internet has driven the rapid development of the accounting industry, and more and more companies have begun to introduce the bank reconciliation system of accounting [8]. The rapid development of accounting industry will certainly have a huge impact on the financial management of enterprises, but also to the financial personnel in the accounting increased great difficulty. Major enterprises face difficulties in store management, accounting distortion and other problems, and are in urgent need of

a systematic management information system to optimize the enterprise's resources and operation mode, improve the business process, improve the efficiency of each link [7]. All kinds of ERP management systems suitable for enterprises emerge at the historic moment. ERP system has powerful data collection and statistical functions, improving the comprehensiveness and accuracy of financial information collection, and can automatically form intuitive financial analysis reports, which is convenient for decision makers to know the true and accurate operation of enterprises at any time [1].

2.FUNCTIONAL DESIGN OF BANK RECONCILIATION SYSTEM FOR ACCOUNTING

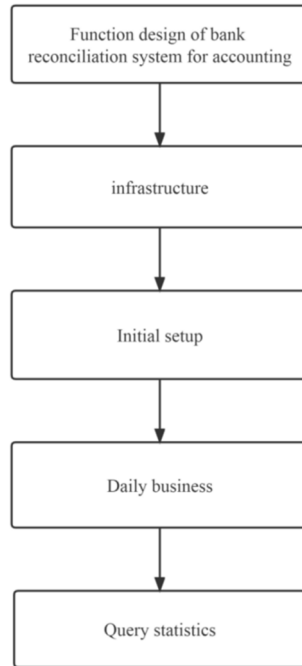


Figure1: Function design of bank reconciliation system for accounting

According to daily work requirements, it is mainly divided into the following sections, including basic setting, initial setting, daily difference business and query statistics four aspects [2].

The first is the basic setup section. This section allows you to add, delete, and modify users and departments, and set the departments to which users belong. Next comes the initial setup section [10]. The main content of this section is to set up the bank account and account information, and establish the corresponding relationship between each account and account in the accounting software system. Set the initial balance of the unit and the bank of each branch when the system is enabled, and input the information of the unit and the bank that do not reach the account. After the initialization, the initial balance and the information of the bank that do not reach the account cannot be changed [11]. The second is the daily business section, which is the reconciliation function. Manually input or import bank statements, and import unit journal into NEW CUHK accounting software system. The user is authorized to select the bank branch account to be reconciled and to automatically or manually check the unchecked records that meet the conditions (same lending direction, same amount) within the specified date range. The financial supervisor shall review the checked data, the checked data cannot be unchecked. At the end of each month, the bank account will be settled monthly, the data after the monthly settlement can not be canceled. Finally, the query statistics section. In this

plate, the user can select the date range and check the situation to query the designated branch of the unit diary, and according to the user needs to query the branch of each bank in the specified date of the bank reconciliation [9].

Table1 Functional design of bank reconciliation system for accounting

Functional design of bank reconciliation system for accounting		
The basic setup section	The initial setup section	The daily business section
This section allows you to add, delete, and modify users and departments, and set the departments to which users belong	Check for function	The user can select the date range and check the situation to query the designated branch of the unit diary

3.MAIN CONTENT OF ACCOUNTING STANDARD VERIFICATION

At the request of the new accounting system, accounting mode by the cash basis of budget accounting and the accrual basis of accounting to form, by means of "parallel accounts" financial information "dual function" and "double reports", "dual function" is the same accounting system to realize the dual function, financial accounting and budget accounting "Double reporting" refers to the formation of financial reports through financial accounting and final accounts through budget accounting, and the need to explain clearly the relationship between financial statements and budget accounting statements [12].

From the primary application of financial information "double report", we can understand the specific requirements of the new system on accounting standards. Accounting standards check the main content including income, expenditure, current funds and assets accounts [13]. According to the different accounting basis of cash system and accrual basis, financial accounting income and budget accounting budget income, financial accounting expenses and budget accounting expenditure will produce differences. In addition to the current account factor, the new system adopts the same accounting method as enterprise accounting for fixed assets, long-term and short-term loans, and introduces the accrual basis elements such as asset depreciation and amortization, bad debt provision, estimated liabilities, amortized expenses and withholding expenses, which will cause a reasonable difference between financial accounting and budget accounting. Eventually to prepare "to the current budget surplus and current surplus difference table" in a way that check proof and explanation, reflect unit financial accounting and budget accounting for the accounting basis and accounting scope with different number of the resulting surplus this year and budget surplus for the difference between this year and to reveal the internal relations of financial accounting and budget accounting [3].

4.SYSTEM FUNCTION REALIZATION



Figure 2: System overview diagram

When a user logs in to the UI, a login verification code is required. The code is as follows:

```
public void doGet(HttpServletRequest request,
    HttpServletResponse response)
    Throws ServletException, IOException
    / Generate a verification code consisting of 4 digits
    int length=4;
    String valcode="";
    Random rd=new Random(): for(int i=0; i<length; i++)
    valcode+=rd.nextInt(10)
    // Store the generated captcha in the Session
    HttpSession session=request.getSession();
    session.setAttribute("vaicode",valcode);
    public void doPost(HttpServletRequest request,HttpServletResponse response)
    Throws ServletException, IOException
    // Get the verification code
    String
    vaicode=request.getSession().getAttribute("valcode")
    .toString();
    // Obtain the verification code entered by the user
    Stringvcode=request.getParameter("vcode");
    rd
    request.getRequestDispatcher("ValidateCode.jsp");
    // Verify
    if(! valcode.equals(vcode)){
    Request.setAttribute(" MSG ", captcha error! );
```

```
System.out.println("> Verification code error! "); }else
```

```
Request.setAttribute(" MSG ", verification code is correct! );
```

```
System.out.println("> The verification code is correct! ");
```

```
rd.forward(request,response);
```

After logging in to the main interface, you can randomly select 0-9 digits to generate a verification code.

In addition, when printing customer information files, the following codes will also be formed:

```
/*Graphic Specifies the Graphic environment to print; PageFormat Specifies the format of the printed page (page size is measured in dots. 1 dot is 1/72 of an inch. 1 inch is 25.4 mm. A4 paper is roughly 595x842 points);
```

```
Page indicator */
```

```
public int print(Graphics g,PageFormat pf,int page)throws PrinterException
```

```
Graphics2Dg2=(Graphics2D)g;
```

```
g2.setPaint(Colorblack);
```

```
// Set the print color to black
```

```
if(page>= PAGES)
```

```
// When the number of PAGES to be printed is greater than the total number of PAGES to be printed, the printing is complete
```

```
return Printable.
```

```
NO SUCH PAGE;
```

```
G2. Translate (pf.getImageableX (), pf.getImageableY);
```

```
DrawCurrentPageText (g2,pf,page); // Prints the current page text return Printable.
```

```
PAGE EXISTS;
```

```
Continue printing if a print page exists
```

```
/* Prints the specific text of the specified page number */
```

```
private void drawCurrentPageTextGraphics2D g2PageFormat pfint page{
```

```
Strings=getDrawText(printStr)[page];
```

```
// Gets the text content of the current page to be printed
```

```
count += 1; If (position! = 1)
```

```
str=str.substring(position+1);
```

```
// Intercepts text else that has not been evaluated
```

```
str="";
```

```
// The text has been calculated
```

```
if(count> 0)
```

```
page=count/54+1;
```

```
// Divide the total number of pages by 54 return page;
```

```
// Returns the total number of pages to print.
```

5.APPLICATION METHOD OF BANK RECONCILIATION SYSTEM FOR ACCOUNTING

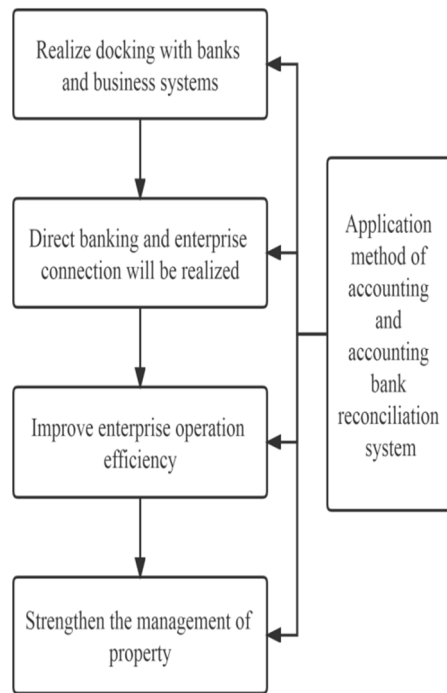


Figure3 Application method of accounting and accounting bank reconciliation system

Enterprises should strengthen the management of capital, inventory and fixed assets through the bank reconciliation system of accounting and realize the docking with banks and business systems. First of all, enterprises can achieve direct connection between banks and enterprises through the accounting bank reconciliation system, and strengthen the management of funds [14]. Enterprises can directly manage funds through the accounting bank reconciliation system, and complete information inquiry, receipt and payment, reconciliation, withdrawal and other business operations. The integration of multiple platform stores into the accounting and bank reconciliation system can effectively reduce the repeated workload of capital settlement, save the high commission fees generated in the process of collection and payment, improve the operation efficiency of enterprises, and ensure the

security of enterprise funds [4]. Secondly, we can strengthen the management of property, to achieve the transition from extensive management to fine management accounting bank reconciliation system from procurement, warehousing to sales out of the whole process of recording and analysis, finance can view the dynamic changes in inventory at any time, audit process is correct, so as to reduce financial risks [5]. The financial department can add a fixed asset management module in the bank reconciliation system of accounting, encode the fixed assets through the ERP system, supervise the purchase, use, scrap and other aspects, and automatically calculate and depreciate the assets, so as to achieve the consistency of "account, card and goods". The financial department shall take inventory of inventory and fixed assets, formulate inventory system and reward and punishment system, and effectively prevent the loss of company assets [15].

Table2 Application method of bank reconciliation system for accounting

Application method of bank reconciliation system for accounting		
strengthen the management of funds	to reduce financial risks	prevent the loss of company assets.
achieve direct connection between banks and enterprises through the accounting bank reconciliation system	view the dynamic changes in inventory at any time, audit process is correct	The financial department can add a fixed asset management module in the bank reconciliation system of accounting

6.CONCLUSION

With the rapid development of enterprises, the bank reconciliation system of accounting is urgently needed to improve the level of enterprise accounting. Enterprises can strengthen the asset management of enterprises through the accounting and bank reconciliation system, improve the accuracy and comparability of enterprise accounting, timely and comprehensively reflect the operating conditions of enterprises, and provide real and reliable accounting information for enterprise managers. With the constant change of the market and the continuous progress of science and technology, enterprises are constantly

developing and expanding, and the performance requirements of the accounting bank reconciliation system are constantly improving. Enterprises should constantly test and adjust the operation of the accounting bank reconciliation system [6]. At the same time, enterprises should train their financial personnel with professional knowledge and operation ability, improve their quality and accounting level, follow up the pace of enterprise management modernization, and better serve the operation and management of enterprises.

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