

On the Construction of Diversified Accounting Information System in the Internet Plus Era

Yan TAO

Wuhan Business University, Wuhan, 430056, China

865753862@qq.com

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Abstract. The Internet Plus Initiative, aiming to apply the productions of internet into kinds of social fields, is greatly promoting the technological development, efficiency improvement and the innovation of real economy. In recent years, accounting keeps increasingly closer integration with internet which also brings more challenges. Therefore, it is very urgent for accounting industry to carry on system innovation, namely the informatization of accounting business. To timely provide precise and comprehensive accounting information for its users to manage economy and make decision, the author holds that we should actively apply the frontier achievements of internet and communication technology into accounting business and reconstruct a diversified modernized Accounting Information System based on the idea of modern business management. In short, we should construct a man-computer-interacted information system which is able to make diversified report, keep online real-time operation, collect information and provide information.

Introduction

With the increasingly closer integration of internet and economy, the Internet Plus Initiative inevitably becomes the global development trend of economy and excels in the improvement of economic quality, economic efficiency and innovation capability. On July 4th, 2015, the State Council issued the document *Suggestions for Actively Promoting the Internet Plus Initiative* which treated the economic mode based on internet and centered on innovation as the new growth pole, promoted transformation of the real economy and encouraged the establishment of a new pattern under which the internet economy and the real economy can realize joint development. However, the rapid development of internet also forces the traditional work to change. That means, the traditional accounting business is faced with great challenges.

The Information Processing Mode of Traditional Manual Accounting

Bound by the incomplete information processing technology, the traditional manual accounting, weak in information collection and report, can not satisfy people increasingly strong need for timely and diversified accounting information any more. But in recent years, supported by the rapid-developing internet, the information processing mode has successfully dealt with the technical difficulties. [1] People now are capable to collect and report relative information precisely and timely. Thus, to better meet the needs of information users, the traditional information processing mode should be reformed.

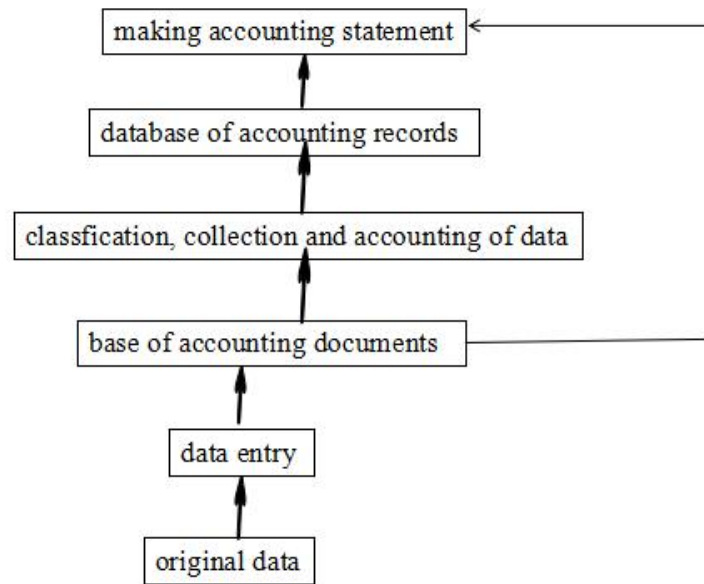


Figure 1. The information processing flow of traditional accounting information system

The development of accounting business based on internet, namely accounting computerization, is in line with development of computer technology. In the 1950s, people have tried to manage wage business by virtue of computer. In the 1970s, the computer accounting developed from single system to comprehensive business management system because of mature technology the small outline integrated circuit (SOIC) and the support of database. According to Figure 1, it is obvious that the modern computerized accounting is actually a simulation of traditional manual accounting. That means, it simply improves its information processing methods, but doesn't make innovations in accounting processing procedure and accounting theories. However, as the computer technology is increasingly mature, it will gradually improve the accounting information system.

Transformation of the Accounting Information Processing Mode in the Internet Era

In line with the pattern of e-business and the highly developed network technology, most enterprises choose to carry out e-business which can make sure the timely delivery of kinds of electronic bills. [2] Besides, through intranet, accounting department can get all electronic bills timely to keep accounts precisely by checking any business of other departments. The input data is shared by every department. [3] It is obvious that the computerization of accounting greatly improves timeless and effectiveness of information processing through the electronization of bills and the improvement of collection methods.

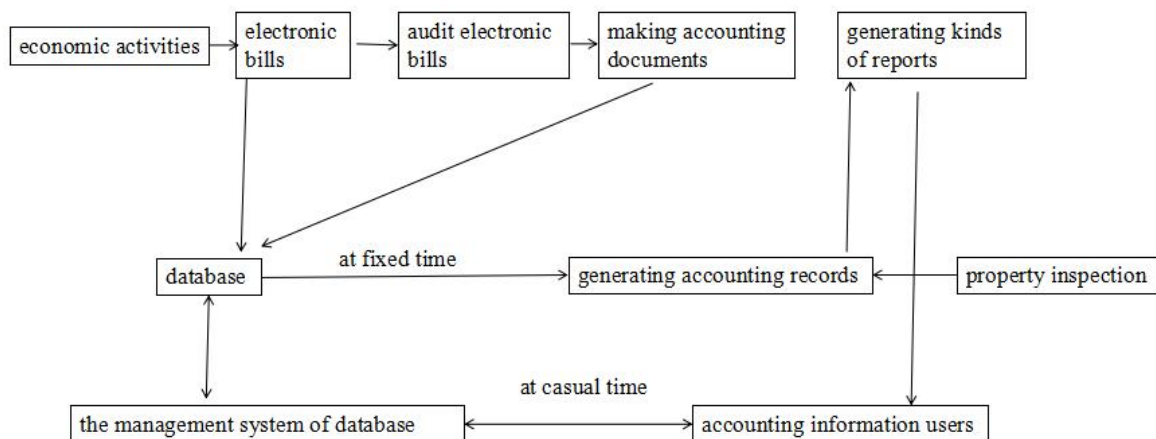


Figure 2. The information processing flow of computerized accounting information system

According to Figure 2, the selected data is transformed to that major information that is in line with the terms of financial report so as to meet the common need of external information users. But when facing information, users always take different ways to make use of it and collect it. Besides, the boundary of major information and secondary information is vague. That means, they both can transform mutually especially when some specific information is more important than general information in decision making. And there is always some information missing during the process of information collection. [4] In daily accounting work, the reporting data is always the data processed instead of original data due to the higher comparative cost of original cost. It is true that both the manual accounting and even the computerized accounting can not greatly reduce the comparative cost of original data processing. Hence, investors can take some relatively systemic methods to deal with the data. [5] However, if the enterprise takes relatively systemic methods, it may do better in cost effectiveness.

Construction of Diversified Accounting Information System in the Internet Era

A. Principles of Diversified Accounting Information System

To better meet the needs of information users in the internet era, we ought to establish a scientific accounting information system with reasonable principles. As for these principles, the first one is comprehensiveness which means everything of accounting objects should be comprehensively showed in the system. [6] The second one is systematicness. It means that everything of accounting objects not only interact with each other as well as other systems in the same enterprise, but also be sorted out scientifically. The third one is timeless which means that that everything of accounting objects can be reflected timely in the system. And the last one is the ability of development. [7] It means that the system can constantly introduce the advanced achievements of computer technology and communication technology so as to comply with the changing accounting environment.

B. Goals of Diversified Accounting Information System

In the internet era, the increasingly improvement of computer processing speed, the prevailing internet, the increasingly unstable macro economic environment and the increasingly flexible micro economic environment change the primary goal of accounting. According to previous research on the goal of modern accounting, we hold that the primary goal now is to provide timely and diversified accounting information. To be specific, firstly, from the perspective of timeless, the real-time reporting system is necessary and possible to be realized due to the information delay of half-yearly report and yearly report. Secondly, from the perspective of information content, the goal focus should be shifted from accounting information to both accounting and non-accounting information and be shifted from the information of final business results to the background and the forward-looking information of the reporting enterprise.

C. Construction of Diversified Accounting Information System

Diversified accounting information system means the computer-based and accounting-term-centered system that deals with original accounting information according to multiple standards and finally meets the needs of all information users. It is based on business process reengineering. Its frame is showed in Figure 3.

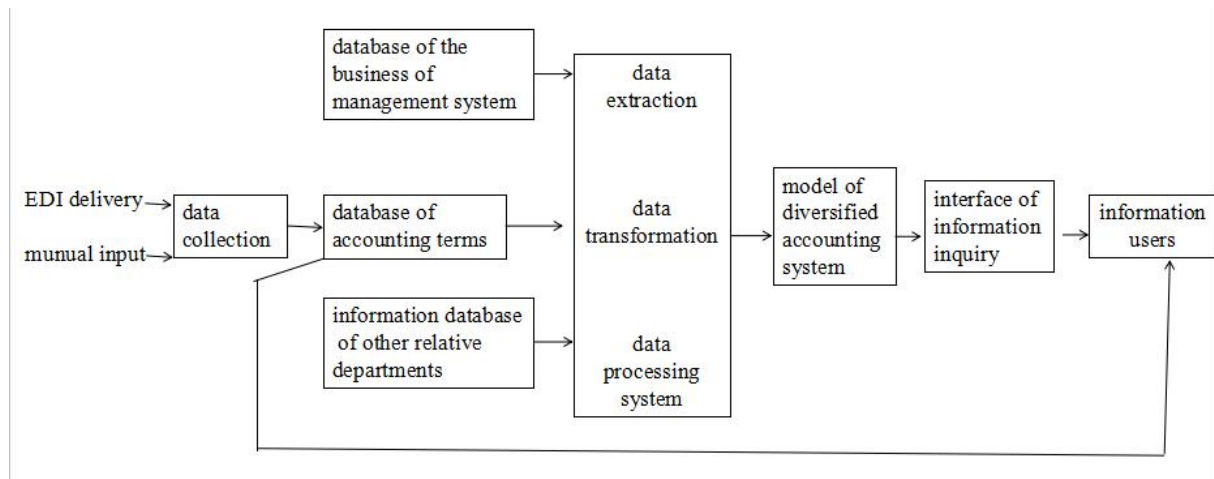


Figure 3. Framework of diversified accounting information system

The diversified accounting information system is the ideal system in the future. However, it still has some problems. Firstly, the required database, whose basic elements are required to be comprehensive, to be independent, intensified, sharable and multidimensional and to comply with the system, is still theoretical and can't be put into practice. Hence, to realize it in the future, we should combine accounting theories and database perfectly. Besides, we should also sort out accounting regulations clearly and diversify accounting theories and policies since most information users who are not accounting experts are required to collect and analyze original data according to different accounting regulations and policies. That means, users can deal with the same data according to different accounting regulations. And that is exactly the blind spot of current research. Secondly, internet will inevitably bring a serious problem, i.e. the security of data. To be specific, on one hand, unauthorized personnel try to hack into the information system of enterprise for trade secret so as to annex property or sell trade secret. On the other hand, hackers will try to infect the computers of certain enterprise with kinds of virus and break down the whole system. This problem is difficult to solve because it involves many aspects like technology, morality and legislation and requires further research and cooperation of many other aspects.

Conclusion

Faced with the great challenges brought by the prevailing advanced computer technology, traditional accounting is focused to take reform. The diversified accounting information system here is barely in embryo and it refers to many accounting theories. It is obvious that the data collection and analysis of many accounting terms should be in accordance with different accounting rules and policies which allow users collect and analyze original data at will. However, most users are not accounting experts. That means, they are required to provide multidimensional data in line with different rules and make the information comparable. It is a big problem in the accounting reform in the internet era. This paper elaborates on the diversified accounting information system. However, it doesn't refer to some major problems like financial report in the internet era, the network system security, the network financial technique, the professional ethics and self-discipline of accountants, the R&D of accounting software, the accounting rules and regulations, the way to carry on accounting education and so on. Research on these problems is very urgent and meaningful.

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