



The Development Trend of Accounting in the Internet Era

Yunzhu Li

Liaoning University, Shenyang, Liaoning, China.

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***Corresponding author:** Yunzhu Li, Liaoning University, Shenyang, Liaoning, China.

Abstract

Due to the continuous innovation and development of information technology, Internet technology has penetrated into all aspects of people's lives. The rapid development and wide use of network technology and information technology on the platform of computer technology have brought about tremendous changes in people's cognition of traditional accounting. Computer technology has a great influence on the development trend of accounting models and accounting theory. Therefore, new requirements for the development of the financial industry in our country have been proposed. From the perspective of Internet technology development, this paper provides an overview of enterprise financial accounting management in the digitalization and intelligence development wave. It is supported by the background of the Internet era and highlights that accounting management in enterprises during this era faced challenges such as low security, limited accounting functionality, and inadequate financial accounting theory. This paper explores the issue of low professional quality among some accounting practitioners and proposes optimization suggestions to address these problems. It aims to discuss how enterprise accounting can reform its practices using Internet information technology to better align with the development requirements of the new era.

Keywords

Internet, Enterprise development, Financial accounting, Financial management, Innovation path

Introduction

With the continuous development of human society, technologies such as the Internet of Things and cloud computing have the conditions for full development. Therefore, in today's society, all kinds of data and information are more convenient to collect and process, and the development of the whole society has gradually entered the development era of Internet technology. Cloud technology is committed to efficient processing and processing of massive data, so as to obtain high-quality information. This technology has been widely used in all walks of life and has had a great impact on all walks of life. However, due to the wide application of network big data, its accounting work has also been severely tested. Therefore, China's accounting work should take the initiative to face these new challenges, take the initiative to improve its business capabilities, seize these new opportunities, and be good at integrating the new information technology needs in order to match and adapt to the development needs of The Times.

1. Overview of financial accounting in the context of the Internet

With the rapid development of the Internet era, and the emergence of a large number of network technicians, the application scope of the Internet is gradually expanding, and e-commerce, which is closely related to people, has

become a trend. The cashless society is gradually integrating into our daily life. Driven by this era, our accounting work must also be reformed and innovated. Based on the development of Internet technology, the new accounting work form has become an inevitable trend of the reform and development of every enterprise. Compared with the traditional accounting work mode, there are great differences between the two, and the differences are as follows: content accounting: In the environment of Internet technology, with the emergence of e-money, e-ticket, etc., accounting is no longer just for financial accounting, its business scope is also constantly expanding, and it is inseparable from the financial accounting of Internet technology as support. For example, for the data on the network, it is required to provide financial, accounting, and other data. The customer base of accountants is mainly business owners and government officials. Nowadays, with the progress of Internet technology, its customer base has also changed from a simple customer base to government officials and government officials. Generally speaking, in the Internet environment, in addition to the work related to financial accounting, accountants also need to engage in enterprises' electronic money, accounting and other businesses, so as to improve the work efficiency of enterprises (Jia Jiao, 2021).

2. The impact of the Internet on accounting theory

2.1 The security is not high

In the development process of the Internet era, due to the characteristics of the Internet itself, the security of the Internet cannot be guaranteed, which has had a great impact on the security of the entire enterprise. First, due to the intrusion of computer viruses, the security of financial information has brought a great threat. If it cannot be effectively detected and processed in a short period of time, it will lead to the collapse of the Internet system of finance and enterprises, resulting in the loss of important information of finance and enterprises. The second is due to the human error of the staff, resulting in inaccurate information, loss, or leakage, which has brought some property losses to the enterprise. Third, because there are some security problems in information transmission, the relevant units may encounter a lot of information technology problems when transmitting information, which may have a great impact on the correctness and security of information. Therefore, under the background of the Internet era, it is necessary to strengthen the information security protection of enterprise accounting work.

2.2 Low level of the accounting function

In the context of the Internet era, cloud accounting, formed by the combination of Internet technology and accounting, makes accounting businesses not only rely on manual operations but also some simple accounting business that can be carried out by computers. Moreover, with the progress of science and technology, the accounting business that computers can handle will become more and more. In this case, the information processing and auditing functions of the past accounting will be replaced by computer technology, and the accounting work will gradually change into the summary of the current and past accounting data, and assist the development direction of the enterprise to make decisions. Therefore, financial managers can not only give full play to the advantages of this system but also provide more accurate decision-making guidance for enterprises. To develop and improve management accounting, it is necessary to establish a set of scientific and standardized management systems based on financial accounting and research on management operation, so as to continuously improve the economic development, technical management level, and core competitiveness of enterprises (Yang Huaxin, 2020).

2.3 There are shortcomings in financial accounting theory

The rapid development of modern financial accounting work must be based on basic theoretical content, but according to the current practical development situation, from the current practical development situation, the professional technology mastered by accounting personnel can no longer use the development of modern social technology. At the same time, the development of accounting theory has been unable to meet the actual development needs of the current Internet economy. From the perspective of professional analysis, in the existing accounting work mode, the traditional accounting theory in the past has a relatively weak basis, and the professional method adopted by the accounting personnel table is too old and the concept is too traditional. In addition, in the development of Internet technology, there are also certain defects in the innovation of the development of network technology. Therefore, in the development of Internet technology, the first thing we should consider is how to develop network technology.

Meanwhile, the innovation in the development of Internet technology also shows certain asymmetry, which has not been well matched with the development of the Internet age.

2.4 Some accounting practitioners have low professional quality

In order to better apply Internet technology to financial accounting and other fields, accountants need to master good Internet business technology and have enough knowledge reserves. However, as far as the current development is concerned, some accounting staff have poor professional quality, and their understanding and application of knowledge and operational skills related to network cloud application and platform-based management are not deep enough, which leads to low work efficiency and poor work effect in the process of using Internet technology for financial accounting. In this way, it is not only detrimental to the healthy and sustainable development of accounting work in our country but also bound to have a significant impact on the development of accounting business in our country (Chen Qian, 2019).

3. The development strategy of financial accounting under the background of the Internet

3.1 Improve the legal and regulatory system of the accounting industry

With the continuous development of Internet technology, in the development of the Internet era, there are no strict laws and regulations to restrict, and e-commerce is gradually improving. Therefore, before establishing the foundation of network technology, we should build a just, fair, safe, and reliable financial management environment. In the context of big data, due to the current financial accounting system and operation mode is not perfect, the means used by various enterprises on the Internet are not consistent, in order to maintain the normal operation of this industry, it is necessary to improve the relevant laws and regulations, regulate the behavior of online financial and accounting personnel, and ensure the fairness and fairness of this industry. For example, the relevant departments should combine their own specific conditions, on the basis of not affecting most enterprises; and formulate a set of norms and policies in line with China's national conditions. The Internet big data should be standardized and scientifically utilized to encourage enterprises to correctly use the Internet and avoid tax evasion and other illegal acts. At the same time, in accordance with the laws and regulations of the accounting profession's own code of conduct and ethical standards, the financial accounting staff should be strictly required to improve the quality of their work.

3.2 Strengthen the supervision of enterprise accounting management

With the transformation of working methods from paper to the Internet era, while the ledger has always been one of the symbols of traditional accounting, in the development of the Internet era, the ledger has been migrated to a financial platform, and the track of work has been covered up from being traceable, which increases the difficulty of the supervision of financial accounting, but also makes the punishment of financial violations more difficult. Therefore, it is necessary to strengthen the supervision of enterprise financial accounting and establish a set of scientific and reasonable supervision systems to ensure that the financial accounting work of enterprises is effectively implemented. For example, in formulating the monitoring system, members of the monitoring team can select people with more expertise. The supervision group and the supervision group should be separated, and the supervision group should be authorized to conduct comprehensive supervision and prevent illegal activities. In the accounting data input, the supervision team should carefully check, timely find problems and correct mistakes. Find a balance in the relationship between the supervisory team and the financial accounting staff, and establish a community of interests to improve the quality and efficiency of the work. Necessary backup work should be done, necessary work should be done, and work process records should be made in case of emergency (Zhang Meng, 2020).

3.3 Strengthen the control of accounting risks of enterprises

In the context of the Internet era, in the modern accounting management of enterprises, we should use network technology; one is to set up a firewall. With the continuous development of Internet information technology, the application of various Internet technologies is increasingly extensive, and the application of various Internet technologies is also increasingly extensive. In order to resist the risk factors from the network environment such as Trojan horses, viruses, hacker attacks, and enterprises should establish a firewall with a high defense level for the financial accounting work system, and often detect the firewall coefficient and repair it. The second is to develop a risk plan

management mechanism. Under Internet information technology, the development speed of the enterprise is faster, and the fields involved are more extensive. In the production and operation activities of the enterprise, it has accumulated rich work experience and examples. Accountants should sort out some possible risk factors and hidden dangers that may exist in financial accounting work according to the actual situation, formulate corresponding plans for common and frequent risk events, and take their actual ability as the standard to make corresponding countermeasures in advance. When a financial risk occurs in the production, operation, and management of an enterprise, the staff of the relevant departments can respond quickly under the guidance of the risk program to minimize the adverse impact and harm of the risk event. The third is to build a dynamic monitoring system. Economic entities should establish a special risk management department and set up a monitoring port in each department to monitor changes in financial data in real time by using big data and cloud computing technology. If any abnormal fluctuations are found or the financial data is very different from the normal development situation, the relevant personnel will be warned immediately. And it was based on the types of these exceptions to determine the risk, so as to solve the problem.

3.4 Strengthen the security and confidentiality of Internet technology

With the rapid development of Internet information technology, Internet information is easy to be attacked and leaked, which has a great impact on enterprises. In order to enhance the confidentiality and security of enterprises, enterprises should start from the following aspects: (1) Clear responsibility. Enterprises should separate the responsibility of others from that of financial personnel and strictly control the input, processing, and output of financial information. The responsibility for the management and processing of financial information is placed on the shoulders of a few people, and other irrelevant people are prohibited from participating in the input and processing of financial information, and the modification and input of financial information should be automatically monitored, so that when there is a problem with financial information, it can be traced to the source, so that the responsibility must be investigated. (2) Strengthen the protection of Internet information technology. Financial information leakage is caused by the illegal intrusion of corporate financial software (Wang Yuxin & Yu Xiangqun, 2019). Therefore, it is necessary for enterprises to build a network security system, strengthen the internal control of the network system, and set a port to automatically identify visitors to the website, after the website is attacked illegally, it can be intercepted in the first time to prevent it from bringing greater losses. (3) The power department of the enterprise and the maintenance department of the important equipment of the enterprise should take measures to prevent disasters and maintain the equipment, carry out corresponding drills on the handling methods of disasters, and carry out regular maintenance and inspection of the important equipment of the enterprise to avoid the damage of network security caused by accidents.

3.5 Cultivate professional accounting talents

Under the background of the Internet era, the reform of the accounting practice of enterprises requires a comprehensive professional staff to assist. However, at present, with the rapid development of modern information technology, the market environment of the accounting industry is also changing. Therefore, in this industry, enterprises are facing a very severe challenge. Therefore, if an enterprise wants to stand out in the competition, it needs to establish a comprehensive and high-quality financial accounting practice team with information concepts, professional knowledge, and practical skills. First of all, in the network environment, the accounting staff of the enterprise should have a new concept of work, in the internal competition of the enterprise; the relevant departments should play an exemplary role, and truly achieve the exemplary role. Secondly, strengthen the business skills of enterprise finance and accounting cadres, deeply grasp the idea of the Internet, and integrate it into the finance and accounting work. In addition, accounting personnel should look at the problem from the perspective of The Times, change their original working methods, working ideas, and work priorities, and bring greater benefits to the financial accounting work of enterprises. Various departments within the enterprise cooperate with each other and communicate with each other to form a perfect information chain to help enterprises make relevant decisions and promote the development of enterprises. At the same time, enterprises should also pay attention to the training of employees, and provide employees with professional training, internship opportunities, and career development channels, so as to cultivate compound employees, so as to provide strong backing for employees when responding to the requirements of the rapidly changing market and enterprise development.

3.6 Optimize the level of accounting services

The Internet information service mode has created a comprehensive, complete, new, and modern social information service system for enterprises, made the division of labor of enterprises more scientific, and also improved the work level of accounting services to a certain extent. Therefore, under the influence of Internet technology, various forms of accounting services have emerged, which can not only provide customers with various information needs, but also provide useful data for the development of enterprises, and make certain contributions to the development of enterprises, thus improving the accounting information management services of enterprises. The accounting work of enterprises is mainly based on management accounting, but the emergence of "management accounting" has given management accounting a good opportunity for development. In the current development process of accounting enterprises, management accounting has played a pivotal role, so it naturally becomes a key means to improve the level of corporate governance. In this process, such as the reasonable allocation of resources and the development of performance appraisal work are realized through management accounting.

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