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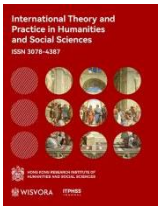

The Impact of Accounting Informatization on Enterprise Financial Management in China

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Abstract

With the advent of the digital era, artificial intelligence and informatization have integrated and converged with various industries, and accounting work is also gradually undergoing digital transformation. Accounting informatization has a profound impact on the financial management of the entire enterprise. The article mainly takes China as the background, introducing the connotation of accounting informatization and the development path of accounting informatization in China. Then it analyzes in detail the impacts of accounting informatization on enterprise financial management. The main impacts are enhancing the transparency of data, improving decision-making capabilities, increasing the efficiency of data processing, and optimizing resource allocation. Meanwhile, it points out the problems that accounting informatization will encounter in its development process, such as the lack of a unified accounting informatization standard system, the imperfection and non-uniformity of the accounting informatization system construction, the low matching degree of accounting informatization talents, data security issues, and shortcomings in data elements. Finally, this article puts forward five countermeasures to address these problems, such as constructing the accounting informatization standard system, comprehensively planning accounting data elements, strengthening the integration of financial data, enhancing data security protection and risk management, and strengthening the construction of the professional team of accounting informatization.

1. Introduction

The rapid development of the information age, information technology to the entire enterprise to bring about sweeping changes, brought a major change in information technology. Financial management is an enterprise in the production process of the objective existence of financial activities and financial relations, is the organisation of the enterprise, capital movement, dealing with the enterprise in all aspects of the financial relationship of an economic management work, is an important part of enterprise management, but also in this information technology revolution is experiencing a new revolution in the transformation. In this change, accounting information technology is an important product of this new era of transformation to adapt to the development trend of information technology. Accounting informatisation has not only transformed the traditional manual bookkeeping complex process and the problem of information and data cannot

be shared, but also improved the accuracy of data and the efficiency of financial work, etc. All these provide core competitiveness and good support to the operation and financial management of the enterprise (Silong Qin, 2024). Some experts may also suggest that financial accounting in the context of big data will also face many difficulties. The imperfect accounting standardization system, the security of data, the matching of personnel skills and positions and the updating and iteration of the system will all become increasingly prominent issues in the change (Liu P& Yi Z, 2023). Therefore, this paper should deal with the research in the transformation and change of accounting information technology, in-depth discussion of the connotation of accounting information technology, the development history of accounting information technology and the specific impact of accounting on the financial management of the enterprise, and for the increasingly prominent problem of the relevant coping strategies to reduce the existence of hazardous risks, to achieve the improvement of the enterprise's financial management capabilities, for the construction of enterprise accounting information technology to provide reference.

2. Literature Review

The position of accounting information technology in enterprise financial management is becoming more and more important. Scholars in the study pointed out that ‘enterprise financial management work, accounting information management is very important’(J Li,2013). Compared with the traditional accounting in accounting for economic operations are manual operations by bookkeeping, accounting, etc. Workload、slow speed、 high error rate、 and the linkage between the data which cannot be timely feedback, but also cannot provide timely financial data and information. Decision makers cannot react quickly and timely from the effective business operations and management of enterprises to make predictions, decisions and plans. So compared with the traditional accounting, accounting information technology is important in the following aspects. First of all, to improve the efficiency of enterprise financial management, through computer algorithms and information technology means of financial information data for efficient and accurate processing, analysis and thus faster and more rapid decision-making. Secondly, the application of information technology means, the financial data of the stronger hook, financial information sharing and networking, enterprises can more easily access to data to reduce data asymmetry, enhance the transparency and accuracy of the enterprise financial data information. This is more conducive to the enterprise's internal control, audit and external supervision and evaluation. Finally, the application of accounting information technology in enterprise financial management can improve the strategic deployment of enterprises, through the foresight of data analysis, to improve the strategic value of enterprises in financial management. With the integration of big data, artificial intelligence AI, the Internet, cloud computing, the Internet of Things, block chain and other modern information technology and the integration of interlacing between various industries, the intelligent and automated analysis and processing of financial information, the enterprise can more quickly and directly access to the market changes in the whole industry is indeed, so as to formulate a more accurate and effective business plan, and to promote the sustainable development of the enterprise. Wenjing Wu (2024) suggests that accounting informatisation makes it easier to share financial confidence, which can largely improve the efficiency of the overall work of the enterprise. Therefore, accounting informatisation is an important factor in enterprise financial management and improves the competitive advantage of enterprise management. The purpose of this paper is to study the impact of the transformation of accounting informatisation in enterprise financial management and the problems that will be faced. What strategies will be used to solve the problems faced by these.

3. Connotation and development history of accounting informatisation

Accounting, as an ancient discipline, has been continuously innovated and expanded over the past few decades. From the founding of the People's Republic of China until 1962, the professional level of accountants at that time was very low and they couldn't understand the Western debit-credit bookkeeping method（Qingm Xue&Luca Zan,2012）. Moreover, in order to catch up with and surpass the socialist economic theories of the British and American countries at that time, by combining with the "Four-Column Clearance Book" in ancient China, the increase-decrease bookkeeping method and the receipt-payment bookkeeping method suitable for commerce were simultaneously created (Xinxin Luo,2013) . With the advent of China's reform and opening up, under the influence of the rapid economic development and scientific and technological progress, accounting practices have continuously evolved from manual operation to computerization and then to informatization, with each step representing a qualitative leap.

3.1 Connotation of accounting informatisation

The combination of enterprise accounting and information technology is in line with the development of the digital age, and become a must in this wave of information technology. Widely used in the field of accounting, information technology to solve the accounting computerisation ‘island’ of a state of the traditional manual work into the process of information automation, so that an enterprise in the information age to improve the leadership of the accounting management decision-making ability and level. Accounting information has become an important management information resource for decision-making support in the network environment. It utilizes computer and network communication as the main medium information technologies. It conducts the whole-process processing such as collection, classification, transmission, processing, analysis, and application on relevant data, which realizes the integration of information and data resources. Through data sharing and analysis, it is beneficial for enterprise managers to grasp more real-time and comprehensive information and data to make management and decisions. And it can provide effective support for the economic operation control decisions of enterprises. Accounting information technology in terms of data processing, all financial data for electronic processing and financial software in real time for the record, the system integration of one coordinated work integrated in a unified data platform. The data platform can support real-time data access and update. In the whole enterprise business process, the application of accounting information technology platform can only be algorithm can be the whole enterprise plate data for forecasting and analysis, budget allocation, risk early warning, cost control, final accounts data integration and other financial processes. The establishment of accounting information technology platform， which to achieve a seamless connection with the information between the departments. It also improves corporate financial reporting, departmental budget control and increase the effectiveness of the entire enterprise operations. In terms of enterprise decision-making, through the computer calculation and financial analysis of financial data, it provides enterprises with support for budget and final accounts and strategic decision-making.

3.2 Development of Accounting Informatisation in China

Modern accounting informatisation is technically supported by powerful computerisation, so that whatever degree of development depends on how the existing computerisation technology is innovated. And the key to the innovation of computerisation lies in the accounting informatisation

software. Accounting software is the core of accounting information technology. The key is how to make the software in the computer to achieve the purpose of effective use. Starting from the 20th century, it can be roughly divided into five stages: the initial development of the software stage, a single business processing software stage, accounting software stage, management software stage and integration in the overall enterprise management software stage（H Wang & Y Wang.2022）.

3.2.1 Initial development of the software stage

After the mid-1960s, the performance of computer hardware and software has been further improved, and operability has been continuously enhanced, creating conditions for the popularisation of computers in the field of accounting. While new technologies and methods were constantly presented, the theoretical research on computerized accounting continued to improve and mature, and the computerised accounting system gradually took shape. In the late 1970s, the theoretical community began to focus on the integration of accounting and computer applications in payroll management and accounting business, and the initial establishment of theoretical models and related universities, enterprises and cooperative research. 1987‘Chinese Accounting Association Computerisation Research Group’ was established, is the first time in China to set up a professional research organisation to study computerisation and promote its application. The establishment of‘China Accounting Association Computerisation Research Group’ in 1987 was the first time in China to set up an organisation specializing in the research and promotion of computerisation in accounting. For the first time, the issue of ‘the application of electronic computers in accounting’’ was formally raised, and the concept of‘accounting computerisation’ was introduced. The initial formation of computerized accounting solved the problem of manual bookkeeping in the old days.

3.2.2 Single business processing software stage

At the end of 1980s, the first commercialized accounting software in China, ‘UFIDA Financial Software Service’, was launched, which also marked the entry of Chinese software into the commercialization stage. Software functions can only serve for a single business is generally bookkeeping, accounting and reporting. Single financial software not only reduces the workload of accountants but also provides the efficiency of audit staff. Because accounting software to improve the efficiency and accuracy of accounting. Due to the implementation of single accounting computerization, the audit trail in the traditional manual accounting system will be midway or even disappear in the computerized system. This is because in the manual system, each step from the original voucher to the bookkeeping voucher is a paper record and manual signature of the operator. These will blur or even wear out the paper records over time. When software is used to process accounting transactions, all of the material is left behind and cannot be easily removed or damaged.

3.2.3 Accounting software stage

With the advent of UFIDA financial software, the competition in the market is gradually becoming more and more intense, more financial software companies to seize the market. In order to occupy an advantageous place in the market, each company constantly upgrades, improves and perfects the self-developed software to meet the needs of the buyer and the use of this more and more on the function and development of the software from a single transition to the accounting stage. The economic operates the assets、liabilities、 owner's equity、 income and profit in accounting. The financial software can generate the comprehensive data of corporate

output. Bookkeeping、accounting and reporting basic accounting operations are all handled by the computer. The accounting software stage solves many software limitations and can be designed and serviced for the enterprise's own needs. Accounting software also replaces the manual operation of many complexes and cumbersome tasks, can become and algorithms to automatically generate a variety of financial statements, such as balance sheets, income statements, and cash flow statements. All data can also be safely stored in the database for easy enquiry and management.

3.2.4 Management Software Stage

Beginning in the late 1990s, with the change and transformation of the enterprise system, the requirements for accounting work have also been gradually improved, no longer the basic accounting operations, but to combine scientific management, management accounting and financial management with accounting. At the same time in the market competition and enterprise restructuring, accounting software from accounting software to management software changes. Accounting software has financial management functions, but also to solve the data problems in financial management. Management software can carry out pre-prediction, decision-making, planning and budgeting, management and control of the enterprise's economic business, accounting and analysis of the aftermath.

3.2.5 Integration in the comprehensive enterprise management software stage

Since the 20th year of the 21st century, the construction of accounting informatisation has been promoted in an orderly manner, and the computerization of accounting has been gradually transformed into informatisation, and the accounting work has also been transformed from the traditional accounting type to the modern management type. The business and financial integration of enterprises has gradually increased the degree of robbery, enterprise resource planning (ERP) is also gradually popularized so that the accounting information system and business information system initial integration, effectively enhance the effectiveness of the unit's service management and business management level.

4. The impact of accounting informatisation on enterprise financial management

4.1 Enhance the transparency of data and improve decision-making ability

Accounting informatization enables the real-time update and sharing of financial data, allowing various departments within the enterprise as well as external investors and regulatory authorities to promptly understand the financial situation of the enterprise. In the manual bookkeeping processing mode of traditional accounting, decisions are often made by relying on professional accounting knowledge and professional qualities. However, this can lead to inaccurate information. Moreover, information lag will affect the timeliness of decision-making. Accounting informatization has solved the problems of opacity, lag, and asymmetry of accounting data in the past. Informatization can promptly address issues such as information sharing and updating, enhance the transparency of financial information, and reduce information asymmetry that may cause decision-making mistakes. Meanwhile, enterprises can also strengthen the data connection between various departments and improve their operating capabilities. It provides enterprises with comprehensive and in-depth analysis of financial information and enhances the decision-making capabilities of enterprise decision-makers.

4.2 Improve the efficiency of data processing

The improvement of the data processing efficiency of financial information is the most prominent influence in enterprise financial management within accounting informatization. The realization of accounting informatization saves time to the greatest extent and enhances the data processing efficiency. This is because the computer system has automatically replaced the previously cumbersome manual bookkeeping process. The establishment of the data informatization platform integrates all financial data. The realization of data integration enables real-time updates, which means that decision-makers and different departments no longer need to wait for manual accounting of data and can automatically obtain the internal data information of the enterprise. This significantly speeds up all work links and also helps enterprises and various departments to quickly respond to market changes.

4.3 Optimal Allocation of Enterprise Resources

The optimal allocation of enterprise resources also has an impact on accounting informatization. Through the integrated financial management system, enterprises can more accurately assess the capital requirements and return on investment of different projects or departments, thereby conducting resource allocation in a scientific manner. Accounting informatization has functions such as forecast budget management and cost control, which can more effectively assist enterprises in managing resources. Moreover, enterprises can monitor financial data in real time and effectively control costs. They can monitor the budget in real time and promptly detect and correct overspending situations. Optimizing resource allocation is conducive to enterprise financial management, cost control, and the improvement of economic benefits.

5. Problems and challenges facing accounting information technology in enterprise financial management

5.1 Accounting information standard system is not uniform

The standardization of accounting information means that in the process of combining accounting with informatization, some repetitive affairs are collected and processed in accordance with accounting standards. With accounting standards as the foundation, the activities in the industry will be unified to form a complete set of accounting informatization standard system (Aiguo Wang & Ruixue Guo & Aojun Yang, 2023) . At present, the construction of the accounting informatization standard system in China has not been fully unified. The following problems exist in the construction process. On the one hand, the construction of the current accounting informatization standard system in China lacks scientificity and integrity. Although the accounting informatization standard system has initially taken shape, the overall layout is still not perfect. The unstandardized classification of information and the lack of a unified standard have led to a relatively slow progress of the informatization process as a whole and inconsistent progress in different regions. On the other hand, there is a shortage of professional talents in the establishment of the accounting informatization standard system. The construction of the standard system is inseparable from talents with professional knowledge and large knowledge reserves. However, nowadays, the overall level of most practitioners in China needs to be improved and their awareness of informatization is weak, resulting in insufficient impetus for the construction of the standard system. Meanwhile, the development of accounting informatization in China is

unbalanced, which is manifested in the unbalanced development among regions. There is a large gap in economic levels and informatization degrees between different regions, making it very difficult to construct the standard system.

5.2 Accounting informatisation system construction is imperfect and inconsistent

With the advent of the digital-intelligence era, many enterprises are also making a transition to comprehensive digital-intelligence transformation. However, the vast majority of enterprises still remain at the stage of accounting software and use traditional accounting methods to process accounting data, which restricts data sharing and hinders the process of informatization. Firstly, there are differences in financial system software. The commercialization of financial software systems leads to the availability of various software systems in the market for enterprises to choose from. Moreover, each department may develop its own software or select a service software company to meet its specific business needs. Due to the lack of a unified data caliber and port, and the unsmooth communication and connection of software ports among different departments, the flow and sharing of data within the enterprise are greatly restricted. Secondly, each enterprise has its own accounting standards, and there is no unified format in data management, which increases the difficulty of data collection and integration. Moreover, the lack of a standard system leads to a large number of data classifications, increased processing costs, and declined data quality. At the same time, with the improvement of information technology and the continuous update and iteration of accounting information system construction, enterprises need to continuously invest in funds and equipment to maintain the stability of informatization. When the enterprise's capital chain is restricted or the software fails to meet the current business needs, it will affect the normal business activities of the entire enterprise, which is also a problem that the accounting informatization process will face.

5.3 Accounting informatisation talents are not well matched

Accounting informatization requires financial personnel to possess solid accounting professional knowledge. Meanwhile, they also need to master certain information technology and data analysis capabilities. Currently, the digital concepts of accounting practitioners are weak, and they haven't completely shifted from the traditional accounting model to the application of the new model. They haven't fully recognized the importance of digital technology, data empowerment and digitalization in enterprise financial management. Financial personnel are not proficient in operating computer systems, and their resistance to new things makes them unfamiliar with many new financial software and visual data processing software. This restricts the promotion of accounting informatization to a large extent. Moreover, various enterprises only take professional relevance as the recruitment standard for financial accounting personnel and don't put forward requirements for computer capabilities. This leads to the difficulty for accounting post workers to adapt to the accounting informatization platform. Meanwhile, when enterprises conduct training for accounting and financial post personnel, they don't train accounting personnel in accordance with the accounting informatization requirements proposed in the "14th Five-Year Plan"（Sun YanN.2022）.

5.4 Accounting data security

With the extensive application of accounting informatization, the financial data of enterprises has gradually been transferred from the traditional paper version to the computer-centered financial information platform. The financial data is also centrally stored in the computer system, so the issue of data security has become increasingly prominent. Firstly, network security is of

crucial importance. Hackers or unidentified network elements can use network technical means such as Trojans, viruses, phishing, etc. to steal or maliciously tamper with the financial data information of enterprises. Once the attack is successful, it will cause certain economic losses to the enterprise. Some enterprises have low defense ability against such new types of attacks, increasing potential security risks. Secondly, regarding the maintenance of computer networks and hardware storage systems, a large amount of financial data is stored in computers or back-end storage platforms. The loss or damage of financial data will cause the enterprise to face significant economic losses and legal liabilities, and at the same time, it will also reduce the credibility of the enterprise. Finally, employees may lack security awareness or disclose the enterprise's data and customer information for personal interests. They may even betray the company's interests in the face of huge profits, all of which will bring risks to the enterprise's financial management and decision-making.

5.5 Accounting data elements have shortcomings

Aiguo Wang（2023） pointed out that “in actual work, given the latecomer advantage in the application of digital technologies, achieving accounting digitalization may not necessarily require accounting informatization as a prerequisite. Instead, it depends to a greater extent on ideological transformation, top-level design, architecture reshaping, and leadership courage." In other words, in the era of digital intelligence, the formation of accounting data is not only about the combined use of humans and machines, but also represents a higher-level stage of accounting digitalization. At present, China's utilization of accounting data elements is still in the initial stage of exploration and development, mainly to meet market demands and conduct enterprise operation decision-making analysis. The entire accounting data element has not been fully integrated with enterprise value creation. There are four shortcomings in accounting data elements: First , the construction of accounting informatization platforms is slow, and the development in different regions is not unified and coordinated, resulting in the failure to combine economic operations with financial activities. There is a lag in the capital flow, logistics, and information flow within enterprises. Second, the construction progress of financial sharing centers is slow, and it has failed to form an overall layout to connect the enterprise's central data platform with various hubs, easily causing data barriers. Third, the calibers and standards for obtaining and aggregating data are not unified, and there is a lack of data dictionaries and data standards, which reduces the value density of data and affects the authenticity and effectiveness of data.

6. Enterprises in the accounting information technology to deal with the measures proposed

6.1 Build a system of accounting informationisation standards

In the steady progress of accounting information technology at the same time to improve the effectiveness of accounting information technology in financial management, the development of the relevant standard system is particularly important. The unified construction of accounting informatisation standards is mainly to build information technology application standards, accounting information resource standards, accounting information security personnel standards and accounting informatisation industry standards. First of all, the processing, operation and management of accounting information are regulated by standards. Relevant accounting personnel must strictly abide by these standards to process accounting data and prepare financial

statements. Auditors must also audit all accounting data in accordance with the accounting standards and other internal company regulations set by the enterprise. The construction of unified accounting information technology standards is conducive to the integration of accounting data generated in the business activities of the enterprise, providing effective reference for the decision-making of company managers. Secondly, the accounting data process is unified so as to maximize the utilization of accounting data. Classification of accounting data in accordance with the accounting informatisation resource standards enables the value of useful accounting data to be de sired and used. Talent standards also play an important role in the construction of accounting informatisation standards. It is mainly to establish a developmental talent training model to improve the ability of accounting practitioners to use accounting information technology. Finally, mainly for the enterprise accounting information technology quality control standards, the use of accounting information technology business quality control system in the daily accounting work of the enterprise, can really reflect the business level of the enterprise, urging enterprises to improve the quality of accounting information. Under the guarantee of perfect accounting information technology, enterprises can continue to promote accounting information technology, and constantly improve the standardisation and professionalism of financial management.

6.2 Comprehensive planning of accounting data elements

Aiguo Wang（2023）, professor of Shandong University of Finance and Economics, stressed that ‘accounting data elements as the main content of the accounting information technology work to a new era of transformation, advanced reconstruction and comprehensive opening, the need for comprehensive planning, systematic recommendation, high-end operation and innovation of the original’. To accelerate the digital transformation, vigorously promote the application of big data information technology means to strengthen the accounting data and related industries, enterprise data integration for in-depth data analysis, unified data calibre standards to improve the utility of data. Accelerate the integration of accounting data elements of the circulation and use, and consolidate the foundation of digital transformation.

6.3 Increase the integration of financial data

Accounting information technology has an important impact on the financial management strategy of enterprises. (Zhiying Lian,2024). Through the accounting information technology system, enterprises can obtain data in real time, integrate and analyse data to improve the analysis of the entire financial data and decision-making capabilities. Data integration and sharing, the collection of various business segments, the integration of data to provide comprehensive, complete and accurate financial data, is the key basis for decision-making by the leadership of the enterprise. In order to improve the overall operational efficiency of enterprises, enterprises in the selection of accounting software, need to consider the software company's open port and other company's port interface and other business platform port data sharing, to avoid causing information asymmetry and information barriers. And each software port link data format standards should be consistent, to unify the coding standards, excuse protocols, etc. in order to make the flow of information. Secondly, the integration of data also involves different enterprises, the synergy between different departments, to clarify the whole information platform in the centre of each department's responsibilities, so that each department is actively involved.

6.4 Improve data security protection and risk management

Accounting information technology in the enterprise continues to promote, to ensure that the

system security of the system security fortress strong and safe, to ensure financial data and core information security, must spare no effort to improve data security protection and risk management. First of all, to develop a sound data security management system, clear data security responsibility for the main body, standardise the process, improve the supervision mechanism and emergency response programme in order to protect the data collection, storage, transmission and other aspects of security protection to prevent data loss of damage. Secondly, in the enterprise data to set up encryption technology to better protect the enterprise's confidential information and data. And the establishment of a strong security fire strong, against hackers and other invasions, and regular testing and maintenance of network security in advance to prepare for defense. At the same time, it is also necessary to carry out information security education and training for employees to improve their ability to identify and prevent potential security threats. Through the construction of a perfect security management system, regular security checks and vulnerability repair, and strengthen the training of security awareness of employees in order to enterprises in a safe and stable information technology environment, to provide a reliable security cornerstone for the financial management of enterprises.

6.5 Strengthen the construction of accounting information technology professional talent team

Talent in the development of the country play the role of integration of resources, innovation value, wealth creation, no talent in the economic and social development of the country in the process will be inappropriate, especially in the field of national innovation, it is difficult to do. Today's world of scientific and technological progress is rapidly changing, the knowledge economy is booming, mastery of talent can win the initiative in the fierce domestic and international competition. Effectively enhance the efficiency of resource allocation, improve productivity, environmental protection and risk reduction, all need ‘talent’ support. Accounting information technology, one of the core of the transformation of financial management, enterprises should strengthen the construction of accounting professionals. On the one hand, the organization of accounting staff training and technical updates, which including the basic knowledge of accounting information technology, software skills and financial software platforms such as ERP systems, cloud computing platform introduction and use. Let the accounting staff comprehensively master the skills. At the same time, we also need to combine training and practice, so that accountants can practice the financial operation process, data integration, analysis and other capabilities. Finally, enterprises should standardize the accounting information technology standards and systems, standardize the accounting staff operating norms, but also the quality of accounting staff evaluation into the accounting information technology content, linked to performance pay, incentives for accounting staff, ‘digital business’ concept of conversion.

7. Conclusion

Comprehensive analysis of the above, accounting information technology have an deeply and diversely impact on the enterprise financial management. Digital intelligence not only significantly to improve the efficiency accuracy of accounting and financial work through technical means, but also change the traditional model to a new form of innovation. In the development of the road, the financial management of enterprises more dependent on the deep integration of information technology and accounting intersection, enterprises will also keep pace with the times, in the forefront of scientific and technological information pay close attention to big data analysis, artificial intelligence and other technological advances, always pay attention to

the update of the financial information and the realization of the efficient allocation of resources to improve competitiveness. However, enterprises in the development of accounting information technology improve the accounting information technology standard system, at the same time strict compliance with the relevant accounting.

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