

The Development Trend of Accounting in the Internet Era

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Abstract: Along with the reform and open measures continuous implementation and improvement, our country's social economic level and education level has been continuously improved, also entered the Internet age, which puts forward higher requirement for the accounting profession, brings more challenges and opportunities for it. The application process of the traditional accounting professional education model is difficult to meet the needs of talent training in the new era. Therefore, it is necessary to explore the development trend of accounting in the Internet era and build a perfect accounting discipline system.

Keywords: Accounting Major; The Internet Age; Trend of Development

Introduction

There is a close correlation between the setting of university professional courses and the level of social economic development and development. After a long time of reform and opening up, the pace of science and technology development is getting faster and faster, people's thoughts are gradually opening up, the level of productivity is gradually improving, and more strict requirements for discipline teaching are put forward. The accounting major is the key component of the teaching system in the university, and the coming of the Internet era also has an impact on the accounting major. This paper explores the specific development trend of accounting in the Internet era, which is helpful to promote the further improvement of accounting major in colleges and universities and cultivate more professional and high-quality talents.

1. The influence of the Internet era on the accounting major

1.1 The Internet era has led to changes in the training requirements for accounting professionals

In the era of the Internet, enterprise managers have been able to clearly understand and master the development needs of the entire market, so they are not willing to spend a lot of money to hire professional accounting staff, but this does not mean that enterprises do not need professional accounting staff. In this environment, the accounting professionals needed by enterprises are not those who can help enterprises to calculate corporate bills and understand the profit and loss status of enterprises, but those who have the ability to predict. The ability that students majoring in accounting should master is no longer simply processing and analyzing financial data, but should be based on the current development status of enterprises. With the help of advanced Internet technology, it can clearly indicate the development law of the market and predict the next trend and measures of enterprises, so as to help enterprises better carry out management^[1].

1.2 The Internet era has led to changes in the way data are collected and stored

The stereotype of traditional accounting majors is that they deal with forms and documents and can make some contributions to data processing. In the Internet era, this model has undergone obvious changes, and it is difficult to follow the pace of the development of The Times, so it is gradually eliminated. Colleges of big Data have been established in many universities, so that the collection of information and data is no longer realized by traditional means such as survey, but can be responded by means of the network, and the data content reflected by the Internet will be more intuitive and accurate.

Including market demand and the law of economic development, accounting students are required to use big data technology to master different types of data, and analyze and store the data.

1.3 The Internet era has led to changes in the social functions of accounting

In traditional colleges and universities, accounting graduates often play the role of accountant and participate in some relatively simple accounting work. However, there are also some outstanding accounting talents engaged in foreign capital management, state-owned enterprise economic management and other aspects of the work. Under the background of the current Internet era, the talents in charge of accounting are no longer satisfied with the needs of economic management at the grassroots level of the society. Instead, they have to assume the responsibilities of interpreting and analyzing big data together, as well as applying big data, which puts forward higher requirements for their ability. In general, in the Internet era, the responsibilities of accounting students are no longer simple, and the whole social functions have changed significantly^[2].

1.4 The Internet era has led to greater emphasis on the accuracy of information in accounting

The Internet era makes the processing and collection of information data more smooth and simple, and big data itself can provide diversified information content. In accounting, relevant personnel are required to master and analyze and apply information, and the accuracy of information should be ensured in this process. In the era of information data, when talents have the priority to possess information, they will have the priority to use the information. In any enterprise, accounting is an irreplaceable position, which has an important impact on the development of the enterprise itself. Therefore, the accounting major will pay more attention to the accuracy of information.

2. The development trend of accounting in the Internet era

2.1 Accounting integration

The current era of knowledge economy has expanded the field of accounting, accounting major involves not only basic accounting knowledge, but also more diversified content, including management knowledge, thus promoting the comprehensive development of accounting discipline. In the context of the Internet era, the integration of accounting is mainly reflected in the following aspects: First, it is the integration of all accounting disciplines, that is to say, it will conduct in-depth research on all the interrelated accounting branches as a whole, and explore the specific development trend, theoretical structure and method content of the whole under the current social environment. Secondly, the comprehensive study is carried out for the similar subjects in different branches of accounting as the same category. The accounting discipline can be divided into basic accounting, accounting department discipline and accounting specialized discipline system. In addition, it is aimed at the comparative integration of accounting disciplines. This model compares and studies several accounting disciplines with similar properties or the same, which involves the comprehensive research of financial management and management accounting, as well as the comprehensive comparative research of cost accounting and management accounting. Through the comprehensive division of accounting disciplines, It can make the actual results of comprehensive research better^[3].

2.2 Accounting refinement

The Internet era has put forward higher requirements for accounting, and the content of accounting is more in-depth, detailed and complete. In order to better achieve the objectives and requirements of the training of accounting professionals, it is necessary to find a accounting professional model that is more compatible with the actual situation of social and economic development, so as to improve the technical level. It should be understood that the deepening and improvement of accounting content is itself a process to meet the objective needs. In this link, people will have more professional cognition of the content of accounting, thus forming different disciplines of accounting branch. It is also through this fine division of accounting that can promote the transformation of basic accounting to management accounting.

2.3 Accounting informatization

The arrival of the Internet era has promoted the continuous improvement of the capital market, and further enhanced the function of accounting information, so that the demand group of accounting information and the related content continue to expand. The overall environment of the current enterprise organization has become more complex, and the operation and management activities of the enterprise themselves are carried out. If we want to adapt to this special environment, we need to understand the characteristics of the production and operation activities of the enterprise, save time and degree of potential for the external environment, and master the overall situation. Therefore, we need enough information in the enterprise to provide support. Such information needs to be composed of different links, such as information input, information conversion, information transmission and information output, so as to form a complete information system, which is a management information system for enterprises^[4]. In the management information system, enterprises can also obtain more timely information to adjust their production and operation status, so that enterprises can adapt to the changes of the environment. If the enterprise management has reached this level, it can be said that the enterprise has achieved the goals and requirements of management information. Accounting information system is an important part of enterprise management information system. Through accounting information system, accounting management and accounting decision-making in the enterprise can be integrated into a whole, and other subsystems of the enterprise management information system and accounting management system can be closely related, so that the information transmission in the enterprise is more convenient. Therefore, it is easier to achieve the objectives and requirements of accounting informatization construction and help enterprises achieve progress through accounting informatization. Therefore, in the era of the Internet, the development of accounting discipline must integrate the information content, build the construction system of accounting informatization, and enable students to obtain more methods of using information technology to carry out accounting management^[5].

Conclusion

In a word, in the era of the Internet, we need to make full use of the effectiveness of information and the convenience of science and technology to find the way and road of innovation in all walks of life. This kind of environment puts forward higher requirements for the accounting profession, and also makes the accounting profession reflect more obvious changes. Therefore, it is necessary to analyze and explore the development trend of accounting in the Internet era, so as to build a more perfect accounting discipline system, so that the training effect of accounting professionals can more easily meet the development needs of the current era.

References

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