Research on the Influence and Development of Electronic Commerce on Accounting

Rui-qing Liu and Yin-xing Li

Abstract: With rapid development of e-commerce, a great drive to the development of accounting in both home and abroad. Based on the analysis of the impact of e-commerce on all aspects of accounting, this paper points out the difficulties in the development of accounting under the e-commerce era. The new trend of accounting future was put forward development, in order to adapt to the development of e-commerce.

Keyword: e-commerce, accounting practice, Impact, strategy

1 Introduction

Accounting objectives refers to the accounting work to reach the mother, also known as financial reporting objectives. Accounting objectives occupy a very important position in the entire accounting theory system, and are the basic starting points for building the accounting principle for confirming the measurement and reporting principles. The accounting standards promulgated in China clearly stipulate the accounting objectives: the accounting objective is to provide the users of financial reports with accounting information related to the operating results and cash flow of the enterprise's financial status, etc., and reflect the fact that the enterprise management becomes the responsibility of the fiduciary, To help financial reporting users make economic decisions. Since the entry into the e-commerce environment, the role of the material assets weakened and the role of intellectual assets is enhanced. The objective of accounting will shift from serving the owners of material assets to serving the enterprise. The objective of accounting will be to provide information to shareholders and creditors in the past. Mainly to the measurement of the main body of business resources, changes in equity, the formation of proceeds and effective control of human resources within the enterprise-based business-oriented accounting model.

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2 The Impact of E-commerce on Accounting Basic Assumptions

Accounting entity refers to the accounting firm to serve a specific unit or organization. As long as the entities engaged in economic activities, are required to confirm the accounting, measurement and reporting, are the main accounting. The basic meaning of accounting assumptions means that accounting reflects the business activities of a particular unit or organization, and does not include the business activities of investors themselves and other units or organizations. Therefore, the accounting assumption that a corporate entity is an independent entity, the focus of accounting is business rather than owners, partners. In the environment of e-commerce, the extension of electronics and networks and the transaction among enterprises are conducted via the Internet. Not only is there a virtual body and activity space attached to the already existing substantive accounting entities. But also a virtual accounting entity, Can completely create a virtual subject, that is, a virtual enterprise, which rapidly integrates the existing resources in different regions into an enterprise that has no walls and exceeds the space limit. Therefore, the accounting entity is no longer an accounting unit that can be artificially assumed. Therefore, the definition of an enterprise entity The harder it is, the more the concept of accounting subjects becomes more and more obscure. In this way, we should use the relative accounting subject hypothesis to replace the current accounting subject hypothesis, and then we can determine the scope of accounting in the era of e-commerce so as to correctly identify and measure the accounting elements such as assets, liabilities, income and expenses, Information users provide accounting information.

3 The Impact of E-commerce on Accounting Function

The function of accounting refers to the function of accounting in economic management. There are a variety of accounting functions, and with the continuous expansion and development of accounting content and function of economic development and changing; however, from the nature of accounting terms, accounting and supervision are two basic functions of accounting, accounting is accounting the most basic functions. The changes in the computer environment and the emergence of electronic transactions, the establishment of networked accounting information accounting system has been necessary. In this new accounting information processing system, the businesses that occur in the enterprise are able to collect relevant accounting data from inside and outside the enterprise and collect them in the enterprise's internal accounting information system for real-time processing. After enterprises use the Internet to carry out e-commerce, as an important part of corporate management activities accounting, in order to meet the needs of e-commerce, but also launched a network of financial. Compared with
traditional financial accounting, network finance has changed the social and economic environment of its work, and its functions have also been expanded. Seen in this light, accounting functions have changed from accounting to management. E-commerce environment, this business transaction information through the network placed directly under the supervision of trading centers, certification centers, banks, tax authorities, etc., a large number of other companies directly collect data networks, instant communication, so that the accounting information system from closed to open, Directly in the social supervision and government supervision. Only to ensure the security of electronic transactions in order to carry out information, but also to carry out effective supervision of accounting and accounting, information security is a prerequisite to ensure that accounting and accounting supervision of accounting information due to the realization of real-time and automated processing. Then, accounting supervision and participation in business decision-making functions have become even more important. The supervisory function is mainly to supervise the process and result of automatic system processing in order to supervise the implementation of the national financial law and accounting system. Participation in business decisions primarily through the establishment of a comprehensive, powerful predictive decision support system to reflect, so, business owners and external information users, feel free to use the accounting information of enterprises for the future financial situation of the company to make a reasonable Forecasting helps to make the right decisions.

4 Improve the laws related to e-commerce
The development of e-commerce, accounting needs the promotion of government and enterprises to actively participate in the establishment of the necessary laws and regulations and technical standards, improve the current corporate financial system to meet the accounting needs. E-commerce is a new thing in business activities in our country. E-commerce accounting is even more an emerging field of accounting development in our country and even in the world. Many problems related to e-commerce accounting are still in the process of exploration, improvement and revision. For example, whether paperless electronic accounting data can be used as valid evidence for auditing and tax inspection is a problem to be solved urgently faced by accounting? Therefore, under the environment of e-commerce, the legal status of electronic documents is established for the first time, making it possible for the network accounting to be followed. The internal control system of accounting for electronic transactions is increased, such as the online settlement management system, so that the network accounting as an e-commerce Important components have the legal protection, make it within the scope of laws and regulations within the scope of an open, fair and equitable trading, encourage
competition and prevent monopoly; Second, the e-commerce security, confidentiality must also have legal protection against computer crimes, Computer leaks, theft of commercial and financial secrets, etc. all must be given severe legal sanctions to gradually establish the e-commerce accounting environment required by law, legal guarantee and legal constraints required for the efficient operation of financial information management.

5 Conclusion
The rapid development of e-commerce, information technology fundamentally changed the accounting environment, but also inevitably affect the accounting theory. And this impact is a "double-edged sword." On the one hand, financial accounting has brought many advantages and opportunities, making the accounting information provided more rapidly. On the other hand, it brings a certain degree of challenge to financial accounting, such as accounting information security, accounting professional and technical personnel, financial software issues. E-commerce is a virtual enterprise both in organization and geography, and there is instability in the composition of internal members and the whole organization, which makes it difficult for the main body of accounting to determine whether the business is going on or not. Accounting theory and the corresponding measurement principle need to develop. E-commerce, which is based on modern information technology, has hit the traditional accounting model. The changes in the accounting environment require the internal reform of the accounting information system as well as the future accounting information system. All in all, as a business activity process, e-commerce will bring an unprecedented revolution. Its impact on society and economy will far outweigh the business itself. In addition to these effects, it will have a huge impact on employment, legal system and cultural education. E-commerce brings humanity truly into the information society. In the new social and economic environment, the development of e-commerce has brought an unprecedented opportunity and challenge to our country's economic development.

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