Research on Network Accounting Based on the Internet Protocol

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Abstract: Network accounting is the inheritance and also developing of traditional accounting. At present, network accounting is the rapid development stage, there are many problems need to continuously improve the safety, information network system of the true accuracy, personnel quality transfer etc. In this paper, the suggestions of the development of network accounting was put forward based on real problem.

Keyword: network accounting, Internet protocol, e-commerce

1 Introduction
The traditional accounting depends on the subject of accounting, uninterrupted operation, staging and the measurement of money in four areas, but with the rise of e-commerce, the original accounting of the environment has undergone great changes, the relevant assumptions also change The In the environment of e-commerce, due to the complex and variability of the amount of economic information, the current accounting elements cannot adapt and reflect the whole process of e-commerce economy, which leads to the economic information under e-commerce And the accounting information of both derailment, but the main body of accounting information for the quality of information requirements continue to improve, which requires the division of the four elements of accounting needs deep refinement. The rapid development of e-commerce is necessary to affect the refinement of accounting elements, making the network, information, deepening of the accounting theory has become possible, which led to internal reform of accounting.

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In the accounting decision-making, the traditional material aspects of the business model has undergone tremendous changes in the past, the main content of accounting is the material value. However, with the continuous development of e-commerce and network technology, accounting practice began to shift the focus to the financial analysis, the traditional accounting has been unable to adapt to the current e-commerce situation, and accounting information analysis and management become the mainstream environment. Therefore, the accounting information management, decision-making and accumulation become the main competitiveness of the accounting industry, while accounting under the property in the e-commerce driven, it is possible to achieve the real value and variable net value of the calculation, and through the network To obtain the latest price information, in order to carry out the valuation of assets in order to achieve real-time asset valuation in the economy and accurate, to avoid the accounting practice and the economy of both deviation.

2 Summary of accounting

Accounting refers to the currency as a unit of measurement, the use of specialized methods of enterprises, institutions, institutions and other organizations in the course of business activities to conduct a comprehensive and systematic accounting, and its effective supervision to the financial report The form of investors, bonds and the relevant government departments to provide useful economic information and a series of activities. According to the report of the object is different, the accounting is divided into management accounting and financial accounting, we generally say that accounting is financial accounting, financial accounting is mainly through a number of accounting procedures for decision makers to provide their useful information, in order to make scientific Decision-making, is conducive to the long-term development of enterprises, the healthy and orderly development of the market economy plays a very important role. Accounting has the ability to reflect, supervise and participate in the three functions of the decision-making, reflecting the function refers to the financial accounting through the use of specialized accounting methods, business activities in the activities of the financial activities summarized, resulting in the formation of effective economic data, Provide the scientific and complete financial information for the managers of the enterprise. The information can not only reflect the daily business activities of the enterprise, provide valuable information for the decision-makers, but also promote the healthy and sustainable development of the enterprises. Is the enterprise through the provision of financial statements and related financial information to the enterprise's financial activities to monitor, once the enterprise's capital operation problems, managers will take timely measures to control, so as to ensure that enterprises in the direction of formal development; participation in decision-making functions Refers to the decision-makers of enterprises according to the relevant financial accounting information on major business matters to make decisions, in which the authenticity and integrity of financial accounting data plays a decisive role in decision-making, the economic efficiency of enterprises to achieve and maximize the value of the play Important role.

3 The Impact of E-commerce on Accounting Development

1. The assumptions of accounting subjects and the assumption of continuing operations. Some of the transactions in the Internet have turned into temporary virtual companies, which
have had an impact on the accounting principal assumptions and ongoing business assumptions, and the use of credit card settlement in many settlement services will have important implications for traditional accounting subjects’ influences.

2. The impact of accounting staging and accrual basis. The accrual basis is based on the occurrence of the relationship between power and responsibility, in a certain period of accounting to confirm the income and expenses, including accounting staging assumption is the premise of accrual basis, but with the rapid development of E-commerce, people began to use the Internet Transaction, these transactions in the Internet environment, the occurrence of the business will occur when they are automatically processed in the computer, these transaction-related content will be automatically entered into the computer accounting information system, a variety of resources flow special Fast, the Internet environment on the accounting staging assumptions can be said to be a new challenge, leading to accounting staging and loss of authority exists.

3. The impact on monetary measurement. In the Internet environment, the accounting of the main performance of the product or the project itself, because the Internet environment, business risk is relatively high, so business activities with "short-term" features, for currency measurement, by the E-commerce, currency The form of measurement gradually toward the paperless and electronic direction.

4. The impact on accounting elements. The content of assets has been extended to material assets, human assets and intellectual assets. The theory of equity has been transformed from the theory of ownership to modern enterprise theory.

4 The Influence of E-commerce on Accounting Practice

1. The impact of the current original document filling and delivery. With the use of electronic money, electronic invoices and spreadsheets gradually replace the current format paper invoices and books, and the audit and reconciliation work is done through the computer.

2. The impact of the current accounting process, with the wide application of the computer, in the processing of data faster, more accurate, so that the registration, reconciliation of the work becomes very simple, more and more efficient accounting The higher the accounting process for a lot of accounting is no longer needed.

3. The current account set up for some important off-balance sheet information only with a fragmentary description of the description, there is no complete system, it is difficult to adapt to today's diversified and three-dimensional accounting information development requirements, in order to objective A true reflection of the unit some important off-balance sheet information, so that information users a comprehensive understanding of the unit information, some auxiliary information will be more systematic and complete.

4. The internal control system of accounting. In the Internet environment, the accounting information system is a relatively open system, a lot of internal information users can be authorized to enter the system to obtain accounting information for external users, they can also enter the system to access a variety of accounting information, so that the traditional accounting control system failure, and thus threaten the accounting letter the security and reliability of the information.

5. The impact of accounting information users. As the information superhighway in all directions, the units of the financial statements can be published on the Internet, so the
information is no longer subject to geographical and time constraints, accounting information users gradually increased, and presents a diversified and uncertain trend of development.

6 Conclusion
First, from the national point of view, the state should continue to improve the accounting legal system, regulations and related norms, in particular, as soon as possible to improve the network accounting information system security legislation, and strive for the Internet environment, the normal development of accounting to create a good social environment In addition, To constantly regulate the accounting market environment, the accounting violations should be severely cracked, and held in the end.
Second, from the perspective of enterprises, enterprises should attach importance to the development of E-commerce on the accounting aspects of the impact of the Internet to bring convenience to the accounting work, there are also many unsafe, because the information disclosure is relatively strong, so It is easy to steal important accounting information, and thus the development of enterprises and social stability have a significant impact, it must strengthen the management of computing hardware, you can achieve a breakthrough from the technology, the use of secure key technology, which To ensure that the accounting information is true and reliable, in addition, enterprises should pay attention to training and the introduction of both accounting professional knowledge, but also to master the computer technology of higher talent, so as to promote the long-term development of the accounting profession.
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References