Research on Problems and Strategies on Network Accounting Based on Third Party Payment

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Abstract: With development of the network for accounting information system to provide the maximum, an all-round information support. The accounting of environment change promoted the development of the network accounting based on third party payment. Network accounting has many advantages in timeliness, completeness, relevance, and sharing. But the network accounting in the process of the development will still exist all sorts of different problems. In this paper, the healthy development strategies have been put forward in order to make the network accounting better, healthier and steady development.

Keyword: network accounting, third party payment, strategies

1 Introduction

Network accounting in the development process, there have been many advantages, which is the traditional accounting cannot have. First, the accounting information is provided in a timelier manner. Network accounting is based on the Internet as a medium to disseminate accounting information, and thus eliminates the need for communication between many departments and departments of the time and manpower. In traditional accounting, the financial sector's ability to reflect real-time information is not strong, usually through the financial sector to understand the vitality of an investment situation or understand the implementation of a plan, have to wait until the end of this month's accounting business can be reflected by the book. Now, with the network accounting, we just put the relevant financial data into the computer, the relevant staff will clearly see the company's final financial situation. Second, the acquisition of accounting information more targeted.
The computer network system, with its unique superiority, creates the timeliness of communication between the provider and the user of the information. Compared with the traditional accounting, network accounting with the power of the computer can be in the accounting matters at the same time, through the information processing system to obtain the relevant data information, so that accounting and business at the same time. That is, accounting from the original after the static accounting upgrade to the dynamic accounting, which is the development of accounting information processing progress. Again, accounting information disclosure more comprehensive. Each accounting information users want to be able to get a more comprehensive and correct reflection of the financial situation and business results of accounting information. The principle of diminishing marginal cost is that with the increase of network users, the accounting cost is reduced. Now the enterprise tax returns have been achieved network integration, only need to enter the information on the Internet, you can complete a computer network through a key. Compared with the traditional accounting, not only save the paper, but also greatly accelerated the efficiency of accounting work.

2 The Present Situation of the Development of Network Accounting in China

The network accounting system has been gradually recognized by people over time, and its own practicality in the enterprise's accounting industry has been gradually found, let people recognize its value and be accepted. The network accounting system can not only make the collection points of every information in the production and business activities of the enterprise into the information network of the enterprise. A large amount of accounting data is collected directly from the management subsystems through the Internet. A time to be transformed, the direct generation of accounting information, so that the accounting data processing was integrated trend. At the same time, the characteristics of today's economic society is integrated, digital, network, these features to promote the gradual development of network accounting to the direction of diversification, but also with the collection, processing and provision of accounting information of the major functions. Finally, the accounting can play a supervisory and accounting function for the development of the enterprise. Therefore, the network accounting system also has the accounting function, and its control and management function is more reasonable and accurate than the man-made, which can effectively avoid the low efficiency of the enterprise because of man-made reasons. Financial data is a variety of daily data collection and statistics, financial data is used for financial analysis. Through the financial data can calculate the company's liquidity ratio, asset management ratio, debt ratio and profitability ratio, these data can further analyze the company's current situation and predict the future development of the company's situation. No matter what company or enterprise, with the rapid development of information technology, financial data in the production and operation management is a major trade secrets, plays a vital role. In the process of network transmission, the financial data may be competitors to use illegal means to intercept, so you can know the status of the company, the company will cause immeasurable losses. Therefore, companies must ensure the safety of financial data, which must not be ignored.

3 Strengthen the Network Accounting Information Security Control Measures

In this complex environment of the network, every day a large number of different
accounting business occurs, together, together with the database is shared by multiple users, so once the internal control system is not tight, there is a lack of strict control test certificate entry To the entire network system, it is difficult to identify the reasons, will directly affect the accuracy of accounting information. And thus to strictly enter the good data entry, to ensure the authenticity of data entry, legitimacy, integrity. Data in the input system must be tested before the input work should also be shared by more than one group, after entering the input data, code, etc. necessary proofreading. The security of accounting information data is not only directly related to the scientific nature of business management activities, but also related to the system of resources, capital, property and other security. So the security of the data is essential, in order to prevent information distortion there are a variety of protection measures, data encryption is the most basic control technology. Data encryption can be implemented at multiple levels of the OSI protocol reference model. The main body of the system is to verify the main information, it can refer to the main body to understand the password, key, carrying the magnetic card, smart card, or the main features, fingerprints or signatures, etc., can effectively protect the data Integrity.

In the network system, the virus on the computer system is very influential. Now the network computer virus in various forms, the spread of speed and destructive power has been beyond the expectations of people, and can spread through a variety of ways, it is difficult to guard against. These viruses are a serious threat to the development of computer networks and the security of network information will be greatly reduced. However, the network system is indeed a double-edged sword. Although it can make enterprises find more suitable trading partners, but in the online transaction at the same time, they may bring their own unknown risks, these risks are mainly from unauthorized use of illegal means to steal the important information and hackers Of malicious attacks, resulting in the collapse of the computer system. Especially in foreign trade, the need to transfer the accounting data, a few countries, the security is more without guarantee. Now computer operators, the use of computer-specific features, secret changes to data and procedures, it is generally difficult to find and verify.

4 Strengthen Control of Computer Stability

The computer system includes the software system and the hardware system, therefore, the computer stability line control includes the software and the hardware system control. The overall goal of computer stability control is to prevent the computer from being natural or perceived damage to the system to ensure the normal and stable operation. Computer systems are vulnerable, the security measures for computer systems should be considered from the following two aspects. First, from a technical point of view, high-tech equipment should be introduced to protect the computer system from electromagnetic radiation; to develop a hardware disaster recovery plan and to consider whether it is appropriate for implementation. Strengthen the security management of computer system operation, and emergency measures such as emergencies. Second, from the management point of view, the development of computer room management regulations, the development of fire, water, theft, anti-rat measures. Computer room should focus on protection, an important channel to be specially sent to defend, if necessary, can be used electronic door locks, and fingerprint check, with computer control access and log out of the staff name and time to prevent control means.
5 Conclusion
As the network development team in recent years more and more powerful, the network environment is gradually changing, because the application of network accounting in the enterprise more and more popular and practical. The development of information technology has triggered a wave of global information, network accounting is the inevitable outcome of the development of the network. It is the inheritance and development of traditional accounting, is the future direction of accounting development. Network accounting on the one hand, inherit and develop the traditional accounting of positive and reasonable factors, but also removed the traditional accounting of the various shortcomings, on the other hand for the future accounting development pointed out the direction. Although there are some problems in the development of network accounting, but I believe that with the Internet more in-depth development, network accounting will be more applications and attention. China's network accounting development is more rapid, but for the developed countries still belong to a lower level. Therefore, we should seriously learn from foreign research results and practical experience, to develop relevant to China's national conditions of the network accounting information management system, the network accounting can be better and more healthy and steady development. With the development of the network, network accounting will be more widely attention. And will be more international, standardized.

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References