

Problems and Countermeasures in the Development of the Accounting Industry in the “Internet Plus” Era

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ABSTRACT: The rapid development of modern science technology and information technology has promoted the arrival of the "Internet Plus" era. As a new economic form, "Internet Plus" has been closely related to all walks of life. The development model and management mode of traditional accounting industry no longer adapt to the trend of social development. The development of "Internet Plus" technology not only has impact on the accounting industry, but also provided strong technical support for the development and innovation of the accounting industry. Based on the "Internet Plus" era, this study analyzed the existing problems and corresponding countermeasures in the development of the accounting industry, so as to contribute to promoting the informatization construction and development of the accounting industry.

KEYWORDS:“Internet Plus”era, accounting industry, informatization construction , business security

I. INTRODUCTION

As the "Internet Plus" era approaching, the development model of all industries has changed a lot. The "Internet Plus" model has improved the operating efficiency of the industry, greatly reduced the operating costs of the industry, and provided significant historical opportunities for the development of traditional industries. As one of the traditional industries, the accounting industry must keep up with the trend of the era and seize the opportunities of the era. Rely on big data, cloud computing and other advanced technologies to improve the development level of enterprise accounting continuously. What's more, make full use of Internet technology to adjust and optimize accounting work, and reduce the impact of social development and on the accounting industry. However, from the current development status of the accounting industry, there are still some enterprises and institutions hold on to use the traditional way of

accounting work, accounting practice is lack of reform and innovation, so it is unable to adapt to the development speed and mode of the current era, hindering the further development of the accounting industry. Therefore, enterprises and public institutions should actively meet the challenges and explore the "Internet + accounting" mode constantly. Finally, realize the reform and innovation of the accounting industry, so as to inject new vitality into the development of enterprises and public institutions.

Problems existing in the development of accounting industry

1. Security is not strong, there are hidden dangers in information security

[1]. The rapid development of Internet technology has greatly changed the traditional accounting process, realized the remote control of accounting, and greatly improved the work efficiency and quality. However, with the continuous expansion of the application of Internet technology in the accounting industry, not only does it promote the sharing of accounting information, but also increases its vulnerability and complexity. When enterprise accounting personnel look through accounting information through the network, there is the risk of accounting information leakage, criminals using security loopholes to invade the accounting information system of the unit and steal business secrets, resulting in unpredictable economic losses. Therefore, how to ensure the security of accounting information in the era of "Internet Plus" has become an important issue urgently to be solved by the accounting industry.

2. Insufficient cognition, insufficient application of technology

Under the background of "Internet Plus" era, the development of accounting industry is closely related to network information technology. Restricted

by traditional accounting concepts, some of enterprises believe that the development of accounting industry is not closely related to big data. For the data and information collected in the context of big data, enterprises failed to build effective hardware storage facilities and hire professional data analysts in time. At the same time, in the case that management accounting is ignored by enterprises, management accounting can not participate in the decision-making of enterprises and institutions sufficiently. Thus they can not grasp the development trend of the unit and timely feedback to the decision-making level of the unit to the changes in the market. Various factors caused the retardation of accounting industry.

3. Talent shortage, accounting team construction is slow

With the continuous expansion of the accounting industry, the market of accounting talents in our country shows the trend of polarization. On the one hand, common accounting personnel are seriously saturated; On the other hand, there is a serious shortage of high-end accounting talents. Under the background of "Internet Plus" era, it is the objective requirement of social development for enterprises to promote the reform of accounting industry and the construction of talent team. However, from the perspective of reality, many enterprises do not pay attention to the construction of accounting talents, which is mainly reflected in the following two aspects: first, they do not actively introduce high-level accounting talents, still using the traditional accounting employment concept, so that the enterprise accounting personnel enthusiasm is not high, they can not play the leading role in the accounting reform; Second, the cultivation and improvement of the working quality and ability of accounting personnel are ignored. Due to the aggravating aging trend of accounting personnel in enterprises, the speed of learning new concepts and mastering new technologies is slow, leading to the mismatch between the professional ability of accounting personnel and the market demand.

4. Ignore audits, accounting process is poorly supervised

[3]. Under the background of "Internet Plus", accountants have certain rights to change accounting data and information. If accountants conduct illegal operations for their own interests, the authenticity and accuracy of accounting cannot be guaranteed. At the same time, the enterprises generally don't pay enough attention to internal audit, the lack of audit professionals and other reasons make the responsibilities between the two unclear, auditors in

the process of supervision is difficult to grasp the rewards and punishments, resulting in a large loophole in the enterprise supervision system.

The strategy of accounting industry in the "Internet Plus" era

1. Raise awareness to strengthen information security

Accounting work mainly focuses on the finance chain of the enterprise, it is necessary to guarantee the security of the network working environment. First of all, senior managers of enterprises should pay attention to network security issues, fundamentally eliminate the hidden danger of accounting information theft. Secondly, we should enhance the security awareness and risk control concept of accounting personnel, carry out relevant training for accounting personnel regularly in view of network security issues, and guide them to establish network security awareness from the heart. Finally, enterprises should strengthen the security construction of related software. According to the characteristics and requirements of the accounting of the enterprise, arrange professionals to regularly check and maintain the accounting related software and make full use of the firewall to ensure its security. At the same time, the government should establish and improve the relevant laws and regulations, strengthen the macro control of the computer network information security, severely crack down on the theft of information and other illegal behaviors, to provide a safe and good social environment for the application of computer technology in the accounting industry.

2. Change mindset and make the most of information

In the era of "Internet Plus", traditional accounting concepts are no longer suitable for the rapid development of today's society, therefore, enterprises should keep pace with the era, making full use of information technology. First of all, enterprise managers should break through the shackling of traditional thinking, attach great importance to the influence of information technology on enterprise accounting work and the whole accounting industry at the ideological level, and deeply understand the development mode of "Internet Plus accounting". Secondly, enterprises should invest in the introduction of big data, cloud computing and other information technology, in order to establish a modern accounting information system integrating accounting and management, so as to change the traditional accounting information summary is not timely and other problems, promote the reform of the accounting industry.

3. Introduce talents, accelerate the construction of

talent team

[2]. In the era of "Internet Plus", accountants need not only solid professional foundation and professional ability, but also skilled network technology. First of all, enterprise management should set an example, take the initiative to learn and understand the accounting theory under the background of "Internet +" era, and actively popularize it to the employees of the enterprise. Secondly, due to the increasing aging of enterprise accounting personnel, enterprises should actively introduce senior accounting talents with statistics, computer and other technologies. Through regular computerized examination, urge them to master the application of computer technology in accounting. At the same time, accounting personnel themselves should keep the enthusiasm of continuous learning, keep pace with The Times to master the frontier technology of the market, so as to comprehensively improve their professional ability, the application of computer technology in accounting analysis and forecast, bring new opportunities for the development of enterprises.

4. Pay attention to audits and improve operational supervision mechanisms

Under the background of "Internet Plus", it brings new opportunities and challenges to the development of enterprise accounting. Accountants and auditors should cooperate to ensure the accuracy and effectiveness of accounting information. First of all, enterprises should improve the supervision mechanism of accounting personnel, fully support the relevant laws and regulations issued by the state, and strictly supervise the work of their accounting personnel. At the same time, the responsibilities of accountants and auditors should be separated, their respective responsibilities should be clarified, and the great significance of audit work for the development of enterprises should be paid attention to. Secondly, enterprises should establish a reasonable incentive mechanism, increase the salary of auditors, increase the rewards and punishments, and encourage excellent auditors to stand out in ways such as "the top and the bottom", so as to fully mobilize the enthusiasm of the staff.

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