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## **THE USE OF INFORMATION TECHNOLOGY IN THE ORGANIZATION OF ACCOUNTING**

*Abstract: The article discusses aspects of improving the organization of accounting based on the use of information technology. It is proposed to optimize and transform the current accounting organization from a vertical organizational structure to an inclusive, networked organizational structure.*

*Keywords: accounting, information technology, analysis, organizational structure, vertical organizational structure, networked organizational structure.*

This paper takes Sichuan Longpython Group Co., Ltd. as an example to explore the improvement of the accounting organization of the company under the strengthening of information technology. In this paper, on the basis of the application of information technology, the accounting organizations to strengthen as the breakthrough point, through the analysis of the traditional accounting, and investigate the Sichuan dragon python group co., LTD for "multi-level, many departments" traditional accounting organization structure model, found that traditional accounting can't satisfy the demand of the information age and the enterprise long-term development, integrate the information system ERP into the accounting business reorganization to ensure the enterprise high-speed, comprehensive, systematic and long-term development.

The goal of the development of accounting organization is to realize the transformation of organizational structure from "pyramid" type to flat organizational structure, expand the scope of management, reduce the middle

management level, so as to improve the internal and external change of the organizational strain speed. The most important purpose of the reform is to make use of relevant accounting service platforms to gradually develop from traditional accounting organizations to sharing organizations and crowdsourcing organizations under the background of scientific and technological information, namely cloud computing and big data Internet, to meet the development needs of The Times.

The organizational structure of enterprises can be divided into centralized functional type, linear functional type, divisional type and matrix type. Accounting organization is a part of the enterprise, what type of enterprise organization there is what type of accounting organization pattern corresponding to it. In summary, there are three basic types of organizational structure:

- vertical linear structure, that is, the functional departments of the headquarters manage the functional activities of subordinate member enterprises. Mainly the functional specialization organization structure;

- horizontal process structure, that is, decision-making is carried out in the depth of the organization, but to a large extent, it still takes functional departments as the basic structure. It's basically a flat matrix organization;

- multi-direction network structure, that is, the operation is carried out in the form of alliance of smaller and more flexible business units. The establishment of these units should be based on asset aggregation and coordinated with each other through a streamlined core enterprise management center. It is mainly a virtual organization union.

Based on the above three basic organizational structures, this paper divides the financial organizational structure into linear financial organization, flat matrix financial organization, virtual network financial organization structure.

The straight-line financial organization refers to the financial organizational structure model in which the financial person in charge of the group headquarters directly contacts and manages the subordinate member

enterprises through the financial department and the accounting department without intermediate management. Its typical characteristics are centralized control under the division of management. The financial and accounting daily management affairs of member enterprises are directly responsible for the headquarters, and the power is highly concentrated in the hands of the head of the financial and accounting departments of the headquarters. The advantage of the linear structure is that it is highly centralized. The financial department of the headquarters can strictly and quickly control and coordinate the financial and accounting functional activities of subordinate member enterprises, promote the realization of the functional goals of the financial organization, and serve the overall interests of the group. In the initial stage of enterprise establishment, the power concentration of linear structure promotes the enterprise's own development.

Matrix structure is on the basis of linear or pyramid structure, and then establish a set of horizontal flow organization system, the combination of the two to form a matrix. In financial organizations with centralized matrix structure, business units or projects do not have specialized financial and accounting departments, but only have some relevant posts. Their core financial and accounting functions are centrally managed by the financial and accounting departments of the headquarters. The business unit or project is only responsible for basic operational operations such as document processing and data entry.

Networked financial organization, or virtual financial organization is a kind of organizational structure with core competitive financial and accounting functions as the center, based on contractual relationship, and relying on external independent units to complete all financial and accounting activities together. This structure is the use of modern network technology means, is connected in this structure between the independent units through relatively loose contractual ties, and a mutual benefit, mutual cooperation, mutual trust and support mechanism to carry out close cooperation. Once the purpose of cooperation is achieved, the partnership is terminated, so it is a temporary,

cross-space form of cooperation. The networked financial organization is a highly integrated financial value chain. The organization uses resources outside traditional financial organizational boundaries as well as corporate boundaries to collaborate on financial and accounting activities for the purpose of serving end customers. It is a network of independent units working together, in which all participants voluntarily give up some control to create value together that they cannot achieve alone. Networked financial organization is suitable for enterprises with strong Internet technology as the platform and relatively mature external cooperation market. As shown in the figure 1:

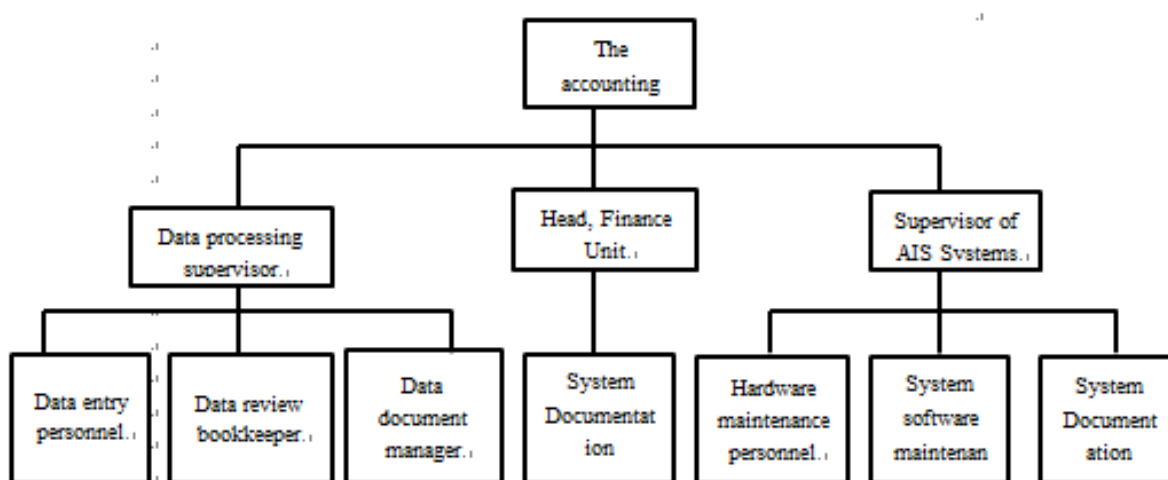


Figure 1 – Networked financial organization in an ERP system

This paper takes the accounting organization structure of Sichuan Longpython Group as an example to study. Sichuan Longboa Group Co., Ltd. was established on July 3, 1998, with its registered place at Nanxuan Road, Mianzhu City, Sichuan Province, and its legal representative is Li Jiaquan. Its business scope includes investment in chemical industry, tourism industry, mining industry and smelting industry; Tourism development.

According to the main economic indicators of Longboa Group in the recent three years, the financial data of the company in 2020 were not inaccurate, so the financial analysis was carried out three years forward from 2019: earnings per share in 2018 was lower than that in 2019 and 2017; operating revenue in 2019 showed an upward trend compared with the previous two years; net profit increased in 2019, the enterprise development prospects are good. Therefore,

with the growth of enterprises economic business, the establishment of accounting organization structure under the background of informatization is conducive to the long-term development of enterprises.

The traditional organizational structure of the cluster is as follows:

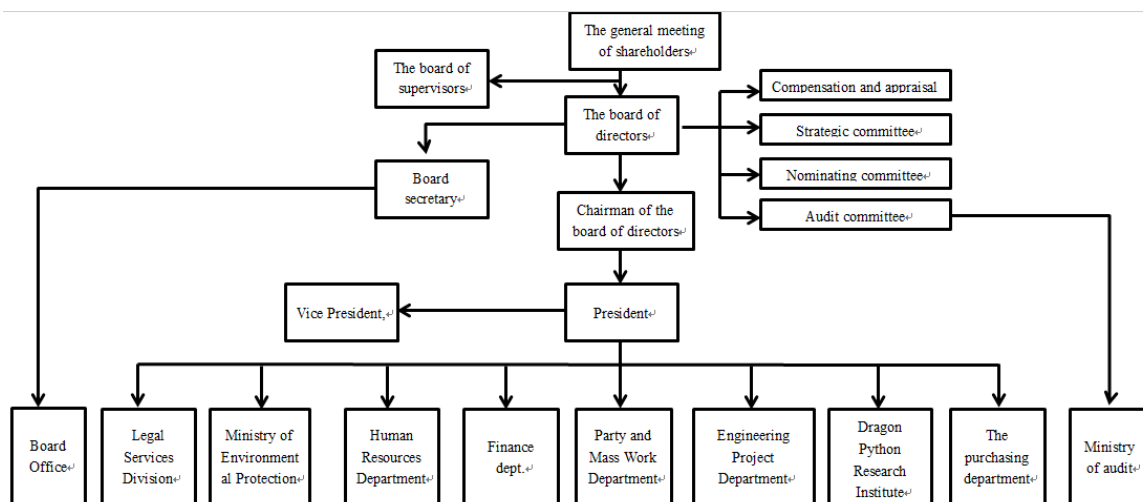


Figure 2 – Traditional organizational structure of Longpython Group

There are problems in the application of accounting organization in Longpython Group.

First, financial sharing organizations are not widely used.

Due to the large number of businesses under the Group and the wide area of radiation, the construction of financial organization sharing platform requires heavy workload and high cost input, which greatly increases the cost of information management and information system. In order to meet the needs of the financial sharing center, special personnel must be assigned to design the information management mode of the financial sharing center and improve the management function of the information system. These costs are very huge, and even cause serious burdens to enterprises.

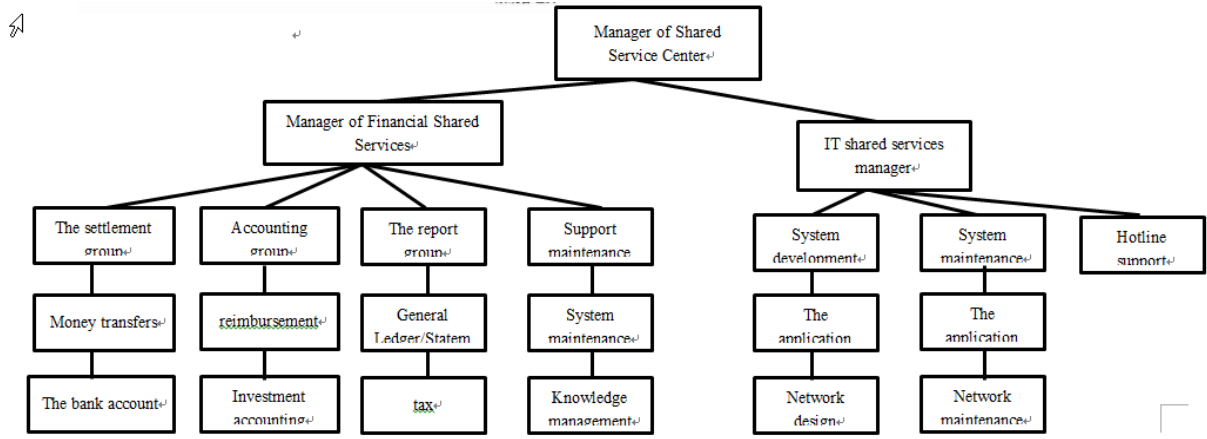
Second, fiscal and tax risks have increased.

It faces huge tax risk and tax opportunity cost. On the one hand, financial personnel are no longer in direct contact with the local tax bureaus of subsidiaries and branches, and their sensitivity to tax risks is greatly reduced. At the same time, in order to meet the tax personnel interview, inquiry, audit and other work and tired of running. On the other hand, due to the poor

communication between tax officials and financial personnel of the company, the difficulty of applying for various tax preferential policies is increasing continuously, which makes enterprises lose a lot of opportunity cost of tax preferential policies.

Under the network environment, enterprises should adjust the accounting organization structure according to the change of the operating environment of accounting information system. Specifically, the accounting department can be divided into two executive groups, namely, the accounting group and the operation group of accounting information system, which are responsible for different accounting posts. In the restructuring of accounting organization structure, enterprises should follow the principle of simplification and reasonableness, and set up posts in combination with the actual scale of enterprise operation.

The financial (accounting) sharing center of the networked accounting organization absorbs the advantages of decentralization and centralization, concentrates the common, repeated and standardized business into the sharing service center, centralizes the daily accounting business, and expands the management accounting function to all decision-making and control levels of the group. At the same time, the implementation of the financial (accounting) sharing center promotes the transformation of financial personnel from traditional accounting to management accounting, so as to provide financial and accounting support for various departments and businesses and meet the needs of enterprise strategy and organization. As shown in the figure 3:



### Figure 3 – Longpython Group Financial Shared Accounting Organization

So, in the scientific and technological information environment, combined with the Internet information technology, the original accounting organization is optimized, transformed and restructured from the vertical accounting organization structure to the inclusive and networked accounting organization structure, and finally the accounting organization model suitable for enterprises is established to improve the efficiency of enterprise management. Through the Longpython Group under the background of science and technology information environment, change accounting organization structure, reconstructing the preliminary research on the accounting business process, to achieve efficient, enterprise information processing speed faster, achieve real reform is difficult, mainly due to the original accounting organization structure of historic and advocacy, the impact on the leadership right to use. I hope it can be further promoted and applied in enterprises in the later stage.

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