

Research on the Influence of Enterprise Digital Transformation on Accounting Information Quality and Countermeasures

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Abstract: With the progress of information technology, the digital transformation of enterprises has developed into a key strategy to improve competitiveness. This paper studies the influence of digital transformation of enterprises on the quality of accounting information and its countermeasures, discusses how digital transformation reshapes the ability of accounting information processing, transparency, sharing, and decision support, and analyzes the challenges in technology, management, and data security during this period. Through in-depth analysis, this paper puts forward a series of targeted countermeasures, including strengthening technology and system construction, optimizing management and processes, strengthening data security and privacy protection, and promoting the improvement of laws and standards, hoping to provide practical guidance for improving the quality of accounting information in the digital transformation of enterprises.

Keywords: Digital transformation of enterprises; Quality of accounting information; Influence; Countermeasure

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1. Introduction

In the face of increasingly fierce global competition, the digital transformation of enterprises has become an irreversible trend. Digital transformation has not only changed the operation mode of enterprises but also profoundly affected the generation, processing, and utilization of accounting information. Accounting information is the main basis of enterprise management decision-making, and its quality directly affects the financial health and sustainable development of enterprises. For this reason, it is of great significance to study the influence and countermeasures of enterprise digital transformation on the quality of accounting information, which can improve the level of enterprise financial management and enhance market competitiveness, and help enterprises better cope with the challenges brought by digital transformation and improve the quality of accounting information. The above countermeasures include not only strengthening technology and system construction, optimizing management process, but also strengthening data security and privacy protection, and improving regulations and

standards. It is expected that this study can provide references for enterprises to improve the quality of accounting information during the digital transformation.

2. Impacts of enterprise digital transformation on the quality of accounting information

The improvement of data processing efficiency and accuracy: Accounting information is an important means to convey the operating results and financial status of enterprises, and plays a decisive role in the economic development of enterprises. Promoting the digital transformation of accounting can improve the quality of accounting information, send a positive signal to the market for the good development of enterprises, attract investors' attention, and lay the foundation for enterprises to obtain more financing capital. At the same time, digital transformation will increase the difficulty of manual manipulation, promote the realization of "self-audit," and ensure the stability of accounting information. The digital transformation of enterprises has obviously improved the efficiency and accuracy of accounting information processing. In the past, manual accounting processing methods were at risk of human error, and the processing speed was slow, so it was difficult to adapt to the rapidly changing market environment. The digital transformation has realized the rapid collection, classification, recording, and analysis of accounting information by introducing an automatic accounting system and intelligent data processing technology. These technologies can not only greatly reduce human errors and improve the accuracy of data processing, but also significantly improve the speed of data processing, so that enterprises can obtain more accurate and comprehensive accounting information in a short time. This can not only help enterprises make correct financial decisions in time, but also improve their operational efficiency and market competitiveness ^[1].

The transparency and traceability of accounting information: Digital transformation has also significantly enhanced the transparency and traceability of accounting information. In the digital age, the accounting information of enterprises is completely recorded in the system, forming a continuous and traceable data chain. This enables enterprises to consult historical data at any time to understand the changing trend of the financial situation, and also facilitates audit and verification by audit institutions. In addition, enterprises can also present accounting information in a more intuitive and understandable way through digital means, such as making information more transparent and easier to understand through charts, reports, and other forms. This can help improve the credibility and credibility of enterprises and enhance the confidence of investors and stakeholders.

Real-time sharing and collaboration of accounting information: Digital transformation has realized the real-time sharing and collaboration of accounting information. In the digital system, accounting information is stored in the cloud or shared platform, and all departments within the enterprise and external partners can access this information in real time. This can not only help to break the information island and realize the interconnection of information, but also promote the cooperation between departments and improve the overall operational efficiency. At the same time, by sharing accounting information in real time, enterprises can also get market feedback and customer demand in time, so as to formulate and adjust financial strategies more accurately.

The ability to improve decision support: Digital transformation has greatly improved the decision support ability of enterprises. By introducing advanced technologies such as big data analysis and artificial intelligence, enterprises can deeply dig into and analyze accounting information and find potential risks and opportunities. These analysis results can provide a valuable decision-making basis for enterprises, help enterprises to better grasp

market trends and customer needs, and formulate more scientific and reasonable financial strategies. In addition, digital transformation also enables enterprises to establish a more perfect financial early warning system, discover and deal with potential financial risks in time, and ensure the steady development of enterprises.

3. Shortcomings of enterprise digital transformation in accounting information quality management

Technical and system level: Although the digital transformation of enterprises has brought many advantages, there are still some challenges in technology and systems. First of all, the compatibility problem between different systems may lead to the phenomenon of data islands, which makes accounting information unable to flow seamlessly between different systems and affects the integrity and consistency of information. Secondly, the update and maintenance of the digital system is also an important issue. With the continuous progress of technology, the system needs to be upgraded to meet the new business needs, but this process is usually accompanied by risks and costs. In addition, the stability and reliability of the digital system are also a big challenge. System failure or data loss may seriously affect the normal operation of enterprises.

Management and process level: At the level of management and process, the digital transformation of enterprises also faces some shortcomings. First of all, digital transformation needs enterprises to have a corresponding organizational culture and management concepts to support it. However, some enterprises may lack enough awareness of change and innovation ability, which makes it difficult to further promote digital transformation. Secondly, digital transformation requires enterprises to redesign their business processes to adapt to the new digital environment. However, there may be resistance during this period, such as the inadaptability of staff to the new process and the inertia of the old process. In addition, digital transformation also requires enterprises to establish a more perfect internal control system to ensure the accuracy and integrity of accounting information, but the establishment of this system requires the investment of time and resources.

Data security and privacy protection: Data security and privacy protection are issues that cannot be ignored in the digital transformation of enterprises. With the improvement of digitalization, accounting information and other sensitive data of enterprises are increasingly stored in the cloud or digital systems. However, these systems may face risks such as hacker attacks from outside, misoperation of internal staff, or malicious disclosure. If the data is leaked or tampered with, it may cause immeasurable losses to the financial health, reputation, and customer relationships of the enterprise. For this reason, enterprises need to strengthen data security and privacy protection, and establish strict data access control, encryption technology, and a monitoring mechanism to ensure data security and integrity ^[2].

4. Measures to improve the quality of accounting information in the digital transformation of enterprises

Strengthening technology and system construction, and building a comprehensive and efficient digital accounting ecology: In the digital transformation of enterprises, technology and system construction are the cornerstones. First of all, enterprises need to choose or develop highly integrated, intelligent, and compatible accounting information systems. This system should be able to seamlessly connect with the core management systems, such as ERP and CRM, and realize real-time data sharing and collaborative processing, thus effectively avoiding the phenomenon of data islands. At the same time, the system should have a strong data processing ability, which

can efficiently process massive and multi-dimensional accounting information and ensure the accuracy and timeliness of data. Enterprises should upgrade and maintain the system regularly if they want to keep the system advanced and adaptable. Specifically, it includes updating software version, optimizing system architecture, and enhancing system security. In addition, enterprises should also pay attention to the development trend of emerging technologies, such as blockchain and artificial intelligence, and actively explore their applications in accounting information processing. For example, using blockchain technology to realize decentralized storage and traceability of accounting information, and using artificial intelligence technology to improve the intelligence level of data processing and decision support ability. In terms of technology and system construction, enterprises should also pay attention to data governance and metadata management. By formulating a unified data standard and data quality monitoring mechanism, the accuracy and consistency of accounting information are guaranteed. At the same time, a metadata management system is established to record and describe the source, structure, and meaning of data in detail, which provides strong support for the analysis and utilization of data.

Optimizing management and processes, and creating an efficient and collaborative accounting management system: Optimizing management and processes is the key to improving the quality of accounting information in the digital transformation of enterprises. First of all, enterprises need to establish organizational culture and management concepts that are suitable for digital transformation. Specifically, it includes encouraging innovation, advocating change, emphasizing synergy and other values, as well as establishing a matching management system, incentive mechanism, and assessment system. By creating a positive working atmosphere, we can stimulate the enthusiasm and creativity of staff and promote the in-depth digital transformation. In terms of process optimization, enterprises should comprehensively sort out and optimize the existing accounting business processes^[3]. Eliminate unnecessary links and redundant operations through process reengineering and process standardization, and improve the efficiency and quality of the process. At the same time, establish a strict internal control system, including a clear division of responsibilities, a strict examination and approval process, and an effective supervision mechanism to ensure the accuracy and integrity of accounting information. In addition, enterprises should also strengthen cross-departmental collaboration and communication. Through the establishment of cross-departmental cooperation mechanisms and communication channels, information sharing and collaborative processing between departments can be promoted. This can help to break down departmental barriers, improve overall operational efficiency, and also help to improve the accuracy and timeliness of accounting information. In order to improve the professional quality and operational skills of staff, enterprises should also strengthen training and skills improvement. Through regular training and learning activities, the staff can keep abreast of new technologies and knowledge and improve their ability and level of handling accounting information. At the same time, staff are encouraged to participate in all aspects of digital transformation, and actively put forward suggestions and suggestions for improvement to jointly promote the in-depth digital transformation.

Strengthening data security and privacy protection, and building an all-round security protection system: Data security and privacy protection are important issues in the digital transformation of enterprises. In order to ensure the security and privacy of accounting information, enterprises need to take a series of measures to strengthen data security and privacy protection. First of all, enterprises should establish a sound data security management system. This includes formulating data security policies, establishing data security organizations, and defining data security responsibilities and authorities. At the same time, strengthen the control of data access rights to ensure that only authorized personnel can access and process accounting information. In addition, a data backup and recovery mechanism should be established to avoid data loss or damage. Secondly, enterprises should adopt

advanced encryption technology and security protection measures to protect the confidentiality and integrity of accounting information. For example, by encrypting data storage and transmission, it can avoid being stolen or tampered with during data transmission and storage. By deploying security measures such as a firewall, intrusion detection, and virus protection, we can resist external attacks and malware intrusion. At the same time, the system is regularly scanned for security vulnerabilities and assessed for risks, so as to find and repair potential security risks in time. In addition, enterprises should also strengthen staff's awareness of data security and skills training. Through regular safety training and drills, the staff's awareness and attention to data security will be improved, and their awareness and skill level of data security will be improved. At the same time, establish an emergency response mechanism for data security incidents to ensure that data security incidents can be quickly responded to and properly handled ^[4].

Promoting the improvement of regulations and standards, and building a sound regulatory environment: In order to ensure the quality of accounting information in the digital transformation of enterprises, the government and relevant institutions should strengthen supervision and guidance on the quality of accounting information in the digital transformation and promote the improvement of relevant laws and standards. First of all, the government should formulate a clear digital transformation strategy and policy orientation to encourage enterprises to actively promote digital transformation. At the same time, strengthen the supervision of accounting information quality in digital transformation to ensure that enterprises comply with relevant laws and standards. The government can introduce relevant policies, such as tax incentives and financial support, to encourage enterprises to increase investment in digital transformation and improve the quality of accounting information. Secondly, relevant institutions should formulate and improve the standards and norms of accounting information quality in digital transformation. These standards and specifications should include data format, data processing flow, data quality control, and other aspects to ensure the accuracy and consistency of accounting information. At the same time, strengthen the publicity and promotion of these standards and norms, and improve the understanding and compliance of enterprises. Relevant institutions can organize experts to revise and improve the standards, so as to adapt to the rapid development of digital transformation. In addition, the government and relevant institutions should also strengthen supervision and guidance on data security and privacy protection in digital transformation. Through the formulation and improvement of relevant laws and standards, the responsibilities and obligations of enterprises in data security and privacy protection are clarified, and the security and privacy of accounting information are guaranteed. At the same time, strengthen the guidance and training for enterprises, and enhance their awareness and skill level of data security. The government can establish a data security supervision mechanism to supervise and inspect the data security work of enterprises and ensure that enterprises comply with relevant laws and standards ^[5].

5. Conclusion

The influence of digital transformation of enterprises on the quality of accounting information is far-reaching and complex. First of all, digital transformation improves the efficiency and accuracy of accounting information processing by introducing advanced information technology and systems, and provides more reliable data support for enterprise decision-making. Secondly, digital transformation has also brought new challenges to data security and privacy protection, as well as new problems in the adaptability of regulations and standards. In this regard, enterprises should take a series of countermeasures to ensure the quality of accounting information. Including

strengthening technology and system construction, improving data processing capacity, optimizing management and processes, ensuring the accuracy and integrity of accounting information, strengthening data security and privacy protection, building an all-round security protection system, and actively promoting the improvement of regulations and standards to provide a strong institutional guarantee for the digital transformation of enterprises. In short, the impact of digital transformation of enterprises on the quality of accounting information cannot be ignored, but by taking effective countermeasures and measures, enterprises should make full use of the opportunities of digital transformation to improve the quality of accounting information and lay a solid foundation for the sustainable development of enterprises. In the future, with the continuous progress of technology and the gradual improvement of laws and regulations, the positive impact of the digital transformation of enterprises on the quality of accounting information will gradually become obvious.

Disclosure statement

The author declares no conflict of interest.

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