

Retraction

Retracted: Design of a Financial Accounting Management System Based on a Computer Network

Wireless Communications and Mobile Computing

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This article has been retracted by Hindawi following an investigation undertaken by the publisher [1]. This investigation has uncovered evidence of one or more of the following indicators of systematic manipulation of the publication process:

- (1) Discrepancies in scope
- (2) Discrepancies in the description of the research reported
- (3) Discrepancies between the availability of data and the research described
- (4) Inappropriate citations
- (5) Incoherent, meaningless and/or irrelevant content included in the article
- (6) Peer-review manipulation

The presence of these indicators undermines our confidence in the integrity of the article's content and we cannot, therefore, vouch for its reliability. Please note that this notice is intended solely to alert readers that the content of this article is unreliable. We have not investigated whether authors were aware of or involved in the systematic manipulation of the publication process.

Wiley and Hindawi regrets that the usual quality checks did not identify these issues before publication and have since put additional measures in place to safeguard research integrity.

We wish to credit our own Research Integrity and Research Publishing teams and anonymous and named external researchers and research integrity experts for contributing to this investigation.

The corresponding author, as the representative of all authors, has been given the opportunity to register their agreement or disagreement to this retraction. We have kept a record of any response received.

References

- [1] X. Zhu, "Design of a Financial Accounting Management System Based on a Computer Network," *Wireless Communications and Mobile Computing*, vol. 2022, Article ID 7908112, 6 pages, 2022.

Research Article

Design of a Financial Accounting Management System Based on a Computer Network

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Financial management is one of the most core tasks of a social team and an important link related to the survival of enterprises and the economic development of the country. Therefore, financial management is regarded as a top priority from the national tax and financial system to enterprises and individuals. However, with the rapid development of social economy and the extremely active economic activities in China, especially the complicated capital flows and the rapid changes in the market, even if the financial system is upgraded many times, it is still difficult to meet the requirements of enterprises. In recent years, computer network technology has been more and more widely used in all aspects of social production and life. It can replace people to complete complex, tedious, repetitive, and consumptive work. Therefore, the research and development of financial accounting management system based on computer network technology have important production significance and social value. Firstly, this paper summarizes the development process and current situation of the financial management system, points out the difficulties existing in the current financial accounting management, and investigates the development and application status of computer network technology. Then, it studies the shortcomings of current financial work and the necessity and feasibility of applying computer technology to financial management. Finally, it analyzes the beneficial effects of computer network technology in financial management, designs the overall structure of the financial accounting management system based on computer network technology, studies the characteristics of each subsystem of the structure, points out the technical and institutional challenges faced by computer network technology, and gives corresponding suggestions. This paper is an applied research on the application of advanced computer network technology in financial accounting management, which helps the rapid development of China's financial accounting management system and provides a combination idea for the application of computer network technology in other traditional industries.

1. Introduction

With the rapid development of China's economy, financial activities become more and more frequent, which puts forward higher requirements for financial management. In order to meet the needs of software work, China's financial accounting management system has undergone five generations of updates since 1992. The first generation of single project solving financial software is aimed at replacing a certain link in the financial work with computers, canceling the accounting work of some financial personnel, and alleviating the intensive financial labor [1]. In actual operation, it is mostly represented by electronic credentials, spreadsheets, etc. The second-generation financial

software is based on the expansion of the scope of the first-generation software. It is an important turning point of the financial management system from the basic single project solution to the increase in financial management methods [2]. The third-generation financial management software combines more functions related to investment decision-making [3]. By adding functions such as financial budget, enterprise account analysis, financial management decision-making, and multibackground login, it can effectively complete various remote operations and dynamic financial accounting and solve the financial management mechanism of electronic bills and virtual currency clearing [4]. The fourth-generation business process centralization software integrates financial management and business

process to realize the unified management of finance, enterprise business, and internal capital transactions. The deficiency is that it does not directly connect the financial system with the tax system. With the development of China's Golden Tax Project, this need is becoming more and more intense [5]. The fifth generation of the collaborative financial management system software of the state administration of taxation is the inevitable trend and the epitome of the development of the first four generations [6]. It has realized all the functions of the first four generations and has greatly improved the level of software management (Figure 1).

A computer network is a system that connects several independent computers through a certain communication mode to realize the mutual communication of distributed hosts and the sharing of software and hardware equipment and data resources. It has mainly experienced four stages of development: (1) a communication system based on a single computer, in which only one of the multiple computer devices is used as a host with computing capacity, and other devices are used as display terminals. (2) Multi-computer subjects form an information exchange system through communication lines and realize information interconnection by establishing packet switching [7]. At present, Ethernet and Internet are switching networks. (3) The network system is standardized. It is established that multiple computers use the same transmission medium to transmit multichannel and multidirectional signals without mutual interference, represented by CSMA/CD (bus contention method) of the University of Hawaii. (4) It is the common expectation of people to realize the interconnection of computer users and share data resources in a wider range [8]. The Internet is established under this background.

2. Materials and Methods

2.1. Characteristics of the Financial Accounting Management System Based on the Computer Network. The financial management under the computer network presents many advantages and new characteristics. The first is digitalization and electronization. With frequent economic exchanges, electronic documents and vouchers can be transmitted all over the world. At the same time, unified management of product procurement, sales, and production can be realized, and two-way data exchange of capital transactions can be completed [9]. As the payment method and financial system are electronic, the capital transaction information can be shared on the network. At the same time, the internal enterprise can also complete the financial information accounting of the company and each branch through this system, making the internal financial efficiency higher [10]. The second is the real-time financial information. The system can realize that each department can summarize the real-time information to the financial department through the Internet. After the financial department obtains the information and processes it accordingly, it can directly return the processing results to the corresponding departments through the system, so as to greatly improve the internal financial information exchange of the company and give full play to the financial

function of participating in production transactions. Strong real time is also one of the characteristics of the system [11]. The system reduces the time cost and space distance of traditional financial information interaction and can complete the functions of real-time follow-up and whole-link monitoring. The release of enterprise financial information can be sent in the form of electronic notice in the system, and the financial public information with different permissions can be viewed according to the level of different users of the system [12].

The financial accounting management system based on the computer network has the marginal cost decreasing effect. The larger the number of users of the system, the lower the average user construction and use cost. This is particularly obvious in the accounting system: (1) the cost of obtaining information is low, and the corresponding financial information can be obtained through system access, and the financial personnel do not have to sort out the complicated and redundant traditional report vouchers. (2) The transaction cost is lower. The financial system can automatically analyze product characteristics, complete product procurement online, and generate transaction records. (3) As online settlement and other methods have data reproducibility, they can be fully verified through automatic reconciliation to facilitate the audit work. (4) Realize tax burden automation. The system can be connected with the tax system to automatically calculate the amount of tax payable and complete the tax work [13].

2.2. Beneficial Effects of Computer Network Technology in Financial Management. Comrade Deng Xiaoping once said: science and technology are the primary productive forces. New technologies will bring new opportunities to traditional industries, and opportunities are often shown in the beneficial effects produced in the application process. Figure 2 shows the beneficial effects of the financial accounting management system based on the computer network compared with the existing financial management system. Firstly, the management engineering procedure of financial accounting has been greatly simplified [14]. The computer network is used to automatically record the flow of accounts and generate relevant vouchers, which is more timely and accurate than manual processing. In addition, the account management of computer records is to sort out according to the standard format set in advance, effectively avoid unclear accounts due to human factors, promote financial standardization, effectively reduce the error rate caused by manual misstatement and accidental factors, and improve the quality of financial work for various types of bills, reimbursement vouchers, and other problems [15]. The system can effectively gather financial information between departments, realize multipoint information sharing, and avoid additional work caused by asymmetric financial information, and staff can query financial information at their own terminals to improve financial work efficiency [16].

Improving fund management ability is also an important advantage of the application of the computer network in the financial management system. In frequent economic activities, computers extend the scope of capital use through

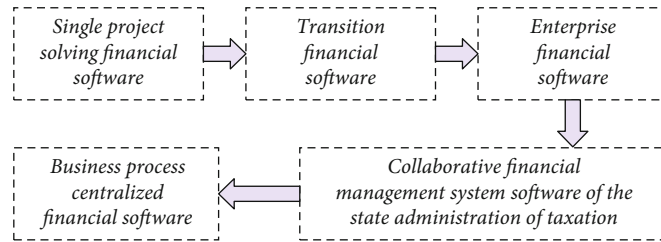


FIGURE 1: Development history of financial accounting management system software in China.

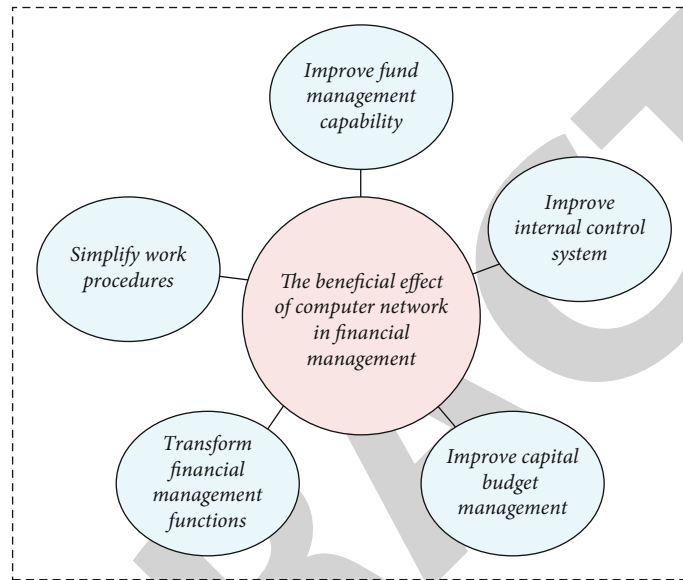


FIGURE 2: Beneficial effects of the computer network in financial accounting management.

network interconnection, and use capital across regions through digital RMB, online banking, and other forms. In addition, it can effectively monitor and supervise a large number of incoming and outgoing account records to ensure the accurate protection of account security in the case of large amount and multiple transactions. At the same time, through computer technology, we can effectively analyze the capital margin, fully tap the capital potential, analyze the customer product information based on big data technology, and formulate reasonable economic activities to improve the capital utilization rate and enterprise revenue capacity.

Computer technology has realized the sharing of financial information in various parts. Based on the shared information, the authority module of the financial system can be established, and the corresponding viewing/editing authority can be set for different authority accounts to clarify everyone's work scope and post authority, so as to promote the standardization of internal financial management. At the same time, the computer can also monitor the abnormal behavior of each account in real time and report it to the financial personnel in time. Under the platform of this sharing mechanism, all departments can participate in enterprise fund budget management. Financial personnel control the fund budget process by monitoring all accounts, so as to find and solve problems and improve the fund budget manage-

ment level [17]. Computer technology has realized the sharing and parallel processing of financial information and reduced the high labor cost. Financial personnel assist managers to make economic decisions through the financial information they have mastered. In this process, financial personnel need to change their thinking and role positioning and give decision-making suggestions from the financial perspective. Therefore, financial personnel also need to master certain management knowledge.

3. Result

3.1. Overall Structure of the Financial Management System Based on the Computer Network. The financial management system based on the computer network is to move the existing financial management system to the computer to realize the paperless, digital, shared, and transparent financial data management. The system design takes the financial system management as the core and realizes the digital reproduction of economic activities through the control of department funds indicators, the management of the company's current accounts, and the collection of various documents and statements, so as to accurately grasp the company's capital flow and current economic conditions, judge whether the activity funds exceed the standard and the real-time supervision of the use of funds, and flexibly protect the

stable and sustainable operation of the company's finance [18]. On the other hand, in the complicated economic transactions of enterprises, the system realizes the final of the company's accounts. The system realizes an online platform with full financial functions, such as the specific details of all capital transactions, flow direction analysis, and various capital settlement, to assist enterprises in completing capital supervision, financial decision-making, enterprise budget, and economic planning (Figure 3).

With the frequent development of economic activities, the financial work needs to be adaptive, and the computer network technology has always been in the state of iterative updating. Therefore, the financial accounting management system based on the computer network in the future should be open, with expansion and opening ports reserved, so as to ensure the update of new computer technology and the new needs of financial work. In recent years, the development of artificial intelligence technology, big data, cloud computing, deep learning, and other emerging intelligent technologies based on computer technology is in the ascendant. Combining them with the financial management system will make the system intelligent and highly reliable.

3.2. Division of the Financial Management Subsystem Based on the Computer Network. Computer network technology has a variety of communication functions, which can easily realize the communication function of each financial terminal. The financial system based on this construction can realize the direct connection between the capital flow and the business flow of an enterprise, thus making the financial management from the traditional capital records to the operation database directly related to the enterprise business. Through the financial information statements, we can truly reflect the operation status of the enterprise, analyze the business progress, personnel assessment indicators, and other real-time tracking systems, analyze the income of each outlet for different revenue points, create popular funds for the purchase rate of a product, and even analyze the age, occupation, and other factors of the payers to put forward adaptive product solutions, so as to meet customer needs and improve the enterprise effect to a greater extent.

Figure 4 shows the composition diagram of some subsystems in the system model. The main components of the above subsystems include ① fixed asset accounting subsystem, ② employee salary accounting subsystem, ③ industrial material nucleic acid subsystem, ④ generation cost accounting subsystem, and ⑤ sales performance subsystem. Because each enterprise has different needs and degrees for financial management, the subsystem composition of each enterprise is also different. For more reports and reimbursement vouchers, you can also add voucher subsystems and report subsystems. According to the different needs of enterprises after obtaining financial and related business data, you can also develop data analysis functions that match them.

Figure 5 shows the operation flow diagram of the financial accounting management system based on the computer network. From the point of view of the entry port, the system is mainly divided into three categories: (1) financial

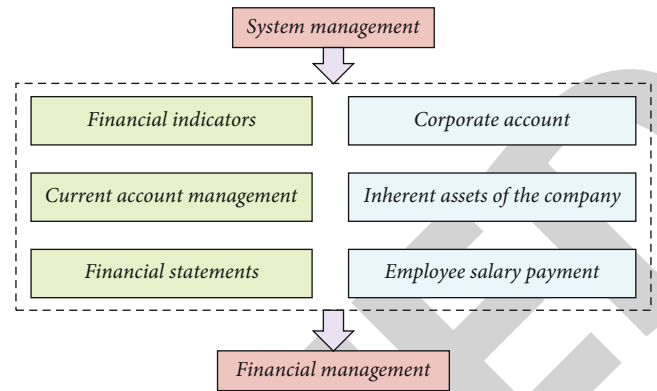


FIGURE 3: Structure of the enterprise financial management system.

workers, (2) enterprise leaders, and (3) employees. These three types of users can log in to the corresponding section through the corresponding account and password, and the interface varies according to the different roles. The main functions of the financial management personnel system page are to improve the system functions and financial data management, such as initialization procedures, editing/modifying data, report inspection and verification, and operation supervision. Enterprise leaders' pages vary according to their leadership ranks. The main function of the page is to view the financial public information of the department or company or the financial matters that need to be approved. The employee page mainly completes the functions of salary query, salary component analysis, viewing the company's public financial information, and checking related notices. After completing the query, operation, and other functions, each login terminal shall exit the system in a safe manner such as logout to ensure system security. Through the system, various roles can complete the corresponding work needs and information query, further customize the system structure and operation process according to the needs, and finally realize the role of the financial system and enterprise development.

3.3. Future Challenges of the Financial Management System Based on the Computer Network. At present, China's financial accounting management system based on the computer network is developing well year by year, but there are still many challenges for the wide application of this technology. The first is the lack of a special financial team with strong financial knowledge and computer literacy. At present, the financial personnel in most enterprises still use the inherent financial software. They are very inadequate in mastering computer network technology and are unwilling to learn new products and technologies. It is difficult to accurately complete the sending of financial-related instructions and business processing through computers. They also rarely take the initiative to study the application requirements of the financial management system in enterprises, and there is no special training institution in the market, which makes it difficult for them to obtain systematic knowledge learning. The second is the lack of perfect informatization and digital financial management norms. The financial accounting

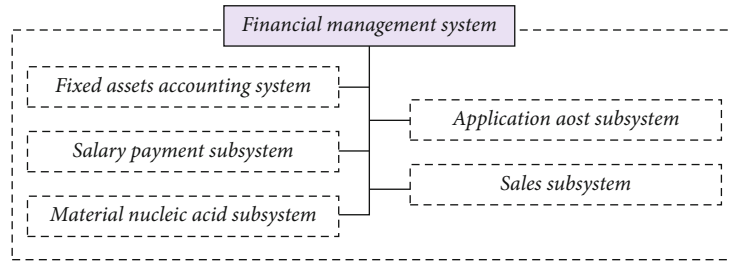


FIGURE 4: Composition of enterprise financial management subsystems.

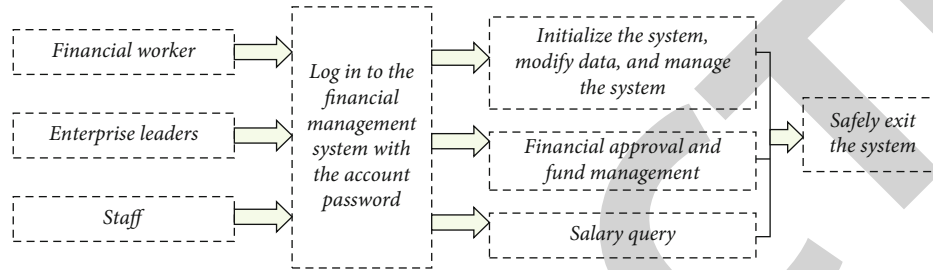


FIGURE 5: Operation flow of the financial accounting management system based on the computer network.

management system based on the computer network not only changes paper office into digital office but also a brand-new financial management system. At present, there are no regulation and system for this system, which may lead to confusion at the time node where the old and new intersect and the work part where the responsibility distinction is unclear. Then, there are financial problems, resulting in a waste of funds. The third is the problem of cognition. Some financial personnel are not aware of the huge thrust of informatization and digital financial system on the development of enterprises. They simply follow the existing ideas to cope with the changing financial management needs. As a result, the application of computer network and digital financial system in enterprises is not significant, it is difficult to play its real role, and the accuracy of financial management is reduced.

In order to promote the popularization and application of the financial accounting management system based on the computer network, in view of the above problems, some suggestions are given as follows: (1) the core of enterprises is development, and the financial management system using new technology is to further improve enterprise benefits, so the security of the computer network is particularly important, especially the construction of database, which is related to the security of financial data and is the core data of enterprise development. (2) Improve the development awareness and comprehensive quality of financial personnel, and improve the comprehensive ability of financial personnel in the computer network through comprehensive training and practical operation, so as to give full play to the greatest highlight of the new system. (3) To improve the promotion mechanism of the financial system based on the computer network, it is necessary to strengthen the communication between software developers and software users, give targeted solutions to the practical problems faced by

enterprises in finance, and complete the management and whole process tracking of enterprise finance through the system, so as to help improve the enterprise benefits.

4. Conclusions

Based on the rapid development of the national economy and the great pressure on the financial accounting management system, this paper investigates the development status of the financial accounting management system and computer network technology at home and abroad and points out the problems existing in the current financial accounting management system. This paper studies the shortcomings of the current financial management and explores how to apply the computer network technology to the financial accounting management system, as well as the feasibility and necessity of combining the research. After investigating and analyzing the beneficial effects of the application of computer network technology in the financial management system, this paper designs the overall structure and various subsystems based on computer network technology and comprehensively designs the technical challenges faced by the future computer network financial accounting system.

Financial accounting management is an important link in the development of national economy and an important starting point to ensure the healthy development of economy. With the increasingly frequent and diversified development of economic activities, its management system is also facing many problems. After years of development, computer network technology has been widely used in various industries. In order to promote national economic development and speed up work efficiency, it shows substantial productivity. Therefore, it is feasible to organically combine the two. The financial accounting management system based on computer network technology established in this paper is an

organic combination of advanced technology and traditional industries, which will burst out greater vitality. It also provides a reference for the application of computer network technology in various industries. The next step will be to carry out more practical research on the financial accounting management system based on the computer network.

Data Availability

The figures and tables used to support the findings of this study are included in the article.

Conflicts of Interest

The author declares that he has no conflicts of interest.

Acknowledgments

The author would like to show sincere thanks for those techniques that have contributed to this research.

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