

(様式第3号)

学 位 論 文 要 旨

氏名: 温 佳伟

題目: Development of Accounting System for Chinese Agricultural Enterprise
- Financial Accounting Software and Business Analysis Software-
(中国農企業を対象とした会計システムの開発研究
—財務管理システムと経営分析システム—)

In this research, in order to grasp the development direction of accounting software the field survey has been performed, and based on the survey results the present condition of accounting software adoption in agricultural enterprises was grasped, the factors influencing the accounting software application was investigated, and the proposals for accounting software adoption was put forward. Therefore, based on characteristics of current accounting software, the main objective of this research was to develop an accounting system for Chinese agricultural enterprise compatible with characteristics of the accounting of agricultural enterprise, which includes financial accounting system and business analysis system. The accounting system was piloted in agricultural enterprise, and the field effect has been summarized and discussed in this study.

Based on the survey results, it was found that at present, any accounting software available in the Chinese market is not specially designed applicable for agricultural enterprise and none of them have special facilities for business analysis. Moreover, the software is expensive, complex operation, demand for expensive computer configuration and lacks free after-sales service. Through performing binomial logistic regression on the survey data, it was concluded that manager's age was negatively related to accounting software adoption, and the number of accountants positively influenced level of adaptation. The accountant's education level was found to be an important determinant of accounting software adoption. Furthermore, among the accounting software related characteristics, such as software adequacy and software timeliness were positively related to accounting software adoption, while software security negatively influenced adoption of accounting software.

Therefore, to help strengthen business management with intelligent investment and credit decisions, the accounting software was developed using Microsoft Visual Basic 6.0 and C++ Builder 2009 as user interface and Microsoft Access 2007 and 2010 to save the accounting data, with the operating system of Microsoft Windows XP and Vista. After application it revealed that

it was helpful to the agricultural enterprises to keep accounts and perform business analysis, simple to operate, free after-service and less expensive is expected to be acceptable by the Chinese agricultural enterprises. It was capable of managing accounting subject, the accounting evidence and accounting entry simply and conveniently, data processing was faster and more accurate than manual accounting, the financial reports were complete and reduced the tasks of accounting calculation. It was clear that the software was fast in presenting results of analysis, helpful to focus on the relationship, ensured accuracy and saved time. Moreover, it was convenient to analyze the financial statement and perform the break even analysis for the product, and provided managers the references to make intelligence investment and credit decisions.