Effect of Cloud Computing in Accounting and Comparison with the Traditional Model

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Abstract

With advances in technology and information needed to perform computing tasks everywhere and all the time there. Because the world of accounting in Recent years has considerably changed and this change is accelerating, major accounting firms and professional services organizations, which are increasingly more IT. In this context, it is important that companies take their heavy computing tasks without expensive hardware and software of Through the services do. Last response to the needs of cloud computing technology. Cloud computing is a hot topic since the accounting world of accounting Currently, the aim of this paper is to examine cloud computing and its impact on accounting, along with the pros and cons of this technology in comparison with models Will be traditional.

Keywords: Cloud, cloud computing, cloud accounting

Introduction

Now evolutionary computation is such that It can then water, electricity, gas and telephone as an essential element Fifth assumed. In this case, users are trying to According to their needs, regardless of whether a service where Located or how it will be delivered to achieve. The variety of computing systems is presented Attempt to provide such services to users. Some of the , (Cluster computing) are: cluster computing And more recently, cloud computing (grid computing) Grid Computing (cloud computing) [15]. These two major categories of computing systems, in applications Requires a high volume of calculations are used. These two Categories including computing cluster (cluster) and Grid Computing (Lattice or grid, Grid), respectively. The third category is Structure and application of cloud computing is different.

1-1 cluster computing

Computing cluster in a cluster computer, a group of Free computers that work together and in many ways PC can be viewed as a complex behavior. Components of the cluster computers usually Are connected to each other through the network. Clusters are usually Speeding, create redundancy to increase accessibility Continuous and secure the position of the error configured.
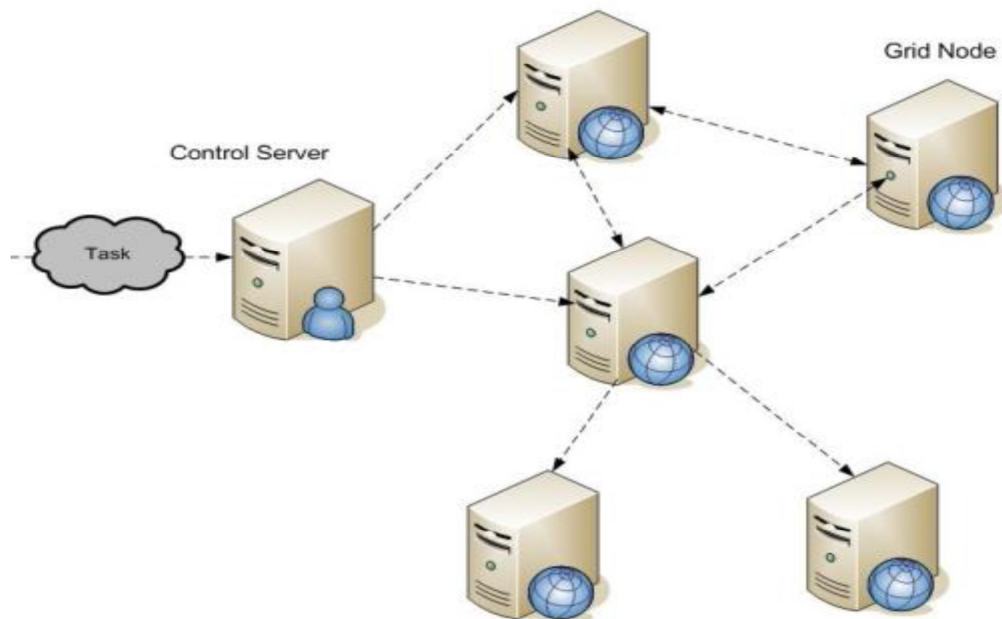
2.1 Grid Computing

Grid computing is further confused by cloud computing, Two things are quite different. Grid computing, several sources Computers in a network to work concurrently on Uses on an issue. This is mostly used when Will be considered a scientific or technical problem. Famous examples Is. Home The search for extraterrestrial intelligence project The project will allow people around the world until the Unemployment, the search for signs of intelligent computer Extraterrestrial be used [3].

3.1 Cloud Computing

The Persian to the cloud, (cloud computing) term Cloud computing and cloud computing have been translated, structural Sth make it look like a cloud mass that users can To access applications from anywhere in the world Are. So, the next cloud computing instead of The term cloud computing will be used, can help Network, as (Virtuale Machines) virtual machines A new method for creating dynamic new generation of data centers Considered. Thus, in the world of computing is rapidly Software development is going to run it on Individual PCs, as a service to millions Consumers are [15]. As mentioned above Most of the time was wrong Grid computing to cloud computing Will. To prevent the error from the comparison of the two offers.

4.1 Comparison of cloud computing and lace

The major difference is that the computing cloud computing and computing net Screen, a huge project is divided among multiple computers, The resources it employs.

[Figure 1]: View of computing net

But cloud computing has allowed several small computer program Can be run simultaneously on multiple computers.
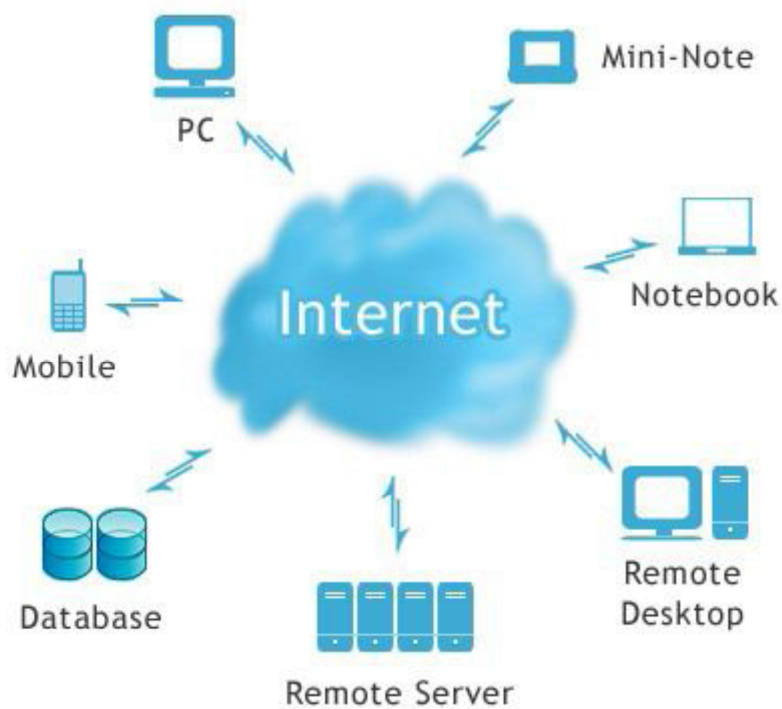
Figure 2: View of cloud computing [18]

Computing net can only be used for applications Who have the ability to run in parallel, but in computing There is not a cloud in the corresponding fields. In a concluding Generally it can be said that the ultimate goal of cloud computing services provide the highest End users are. The purpose computing net calculation Heavy and above the net. [15, 3].

5.1 The acceptance of a variety of computing
The popularity of the mentioned three different types of calculations, the Google's search engine visibility is evaluated The result is shown in Figure 3. This study shows That cluster computing is now more than two Other

less popular, computing the second screen Is, and cloud computing are far from being Increase people's attention more.
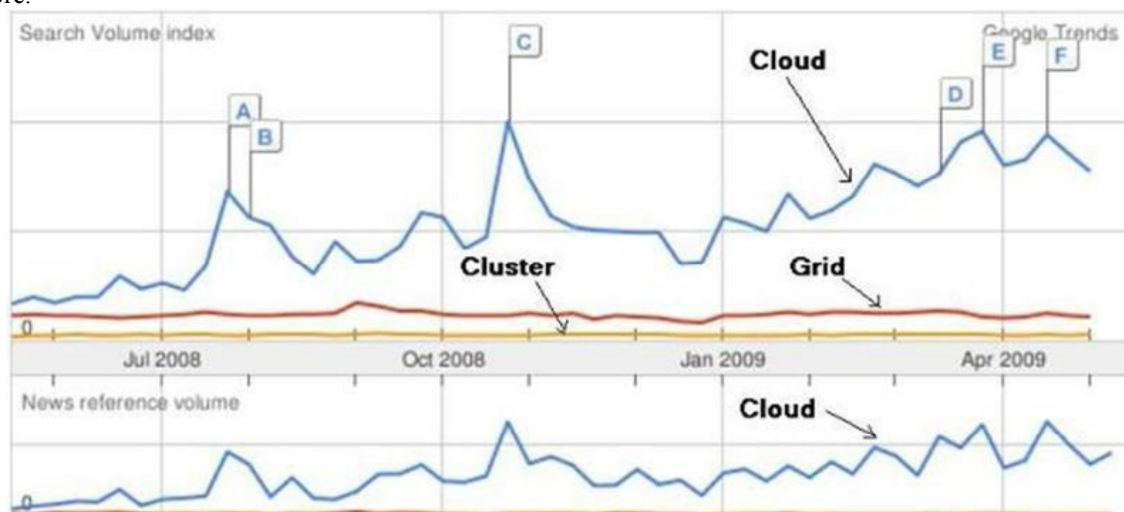

Figure 3: Check the Google cluster system acceptance, net And a cloud in the years 2008 , 2009.[16]. The growing popularity of cloud computing is that it represents A variety of technologies are being used more and more for Popularity as one of the new Internet technologies Like any computer innovations quickly to the business world Accounting Also opens the way. Therefore, this paper attempts to address this issue And the impact of cloud computing technology on the accounting profession Check. The paper is organized as follows: In Section 2, the cloud, the Section 3 reviews the accounting profession cloud computing technology, the Section 4. Finally, Section 5 is to evaluate and compare models and technologies Conclusions and suggestions for future work are presented.

2. What is cloud computing?

With the development of computer equipment and dependence Most of us in the digital world, companies have to Are seeking to accelerate the promotion of their services to customers. Naturally, any company that is faster and better services Its users will be the winner of this field. In this Cloud the issue by large companies And looking extremely small and huge investments Have started on it. Indeed, what is cloud computing Its definition. Before the definition of cloud computing, the better the meaning of the word "cloud" Be clarified. The cloud is a metaphorical term that refers to the Internet [6]. And a system which may ultimately distributed and parallel computers connected through a series of virtual and physical form Different levels of service to one or more computing resource Ally based on agreements between service provider and consumer Provides services provided [16]. In general it can be said that cloud abstract image of a network And the great bulk of it is unknown, it is not clear how Consists of processing resources. Every dimension of time and space Components are not known, as well as hardware and software instead This software is not apparent mass. But the definition of cloud computing is to say that, since it now It has been accepted for presentation, however, Most experts on the part of the definition of this phenomenon is Vote. And who defines cloud computing Wikipedia: "Cloud computing is a computing model based on large computer networks Internet is the new model for the supply, delivery and consumption IT services (including hardware, software, data, And other shared computing resources) by using the Internet That "[4]. Cloud computing to provide information technology solutions to Manner similar to utilities (water, telephone, electricity, etc.) Suggests. Just like electricity, water and gas. You have the Equipment and electricity, gas and water use at home or work You do not need a generator of electricity, gas and water system at home You, but for a certain fee, you rent it. Now if you use more or less, the cost of consumption You will pay for itself, without the hardware components Be aware of the services and infrastructure [10.16]. America cloud NIST «National Institute of Standards and Technology» It is also defined as: "Cloud computing is a model for an easy access on User demand through the network to a set of processing resources Are subject to change and configuration (eg, networks, servers, space Storage, applications, and services) that can be accessed with minimal labor or intervention providers Service provided or to be released soon. " The cloud model, and improves the availability of five The important characteristics, three service models, and four deployment models . [14.4].

1-2 Characteristics of Cloud

Computing Features include a choice of cloud-based service request, Broad network access, resource integration, flexibility, speed, Agility, scalability, high reliability and service-oriented Is [18].

2.2 Models of Service Cloud service models or types of services,

in Indeed, in this kind of technology on the Internet Be made available to the users. All cloud services can Be classified according to these sources, and usually refers to "the As a service "and used words are given. Based on ANSI NIST cloud computing services offered in 3 forms SaaS, (Software as a Service), IaaS (Infrastructure as a Service), Paas (Platform as a Service) [14].
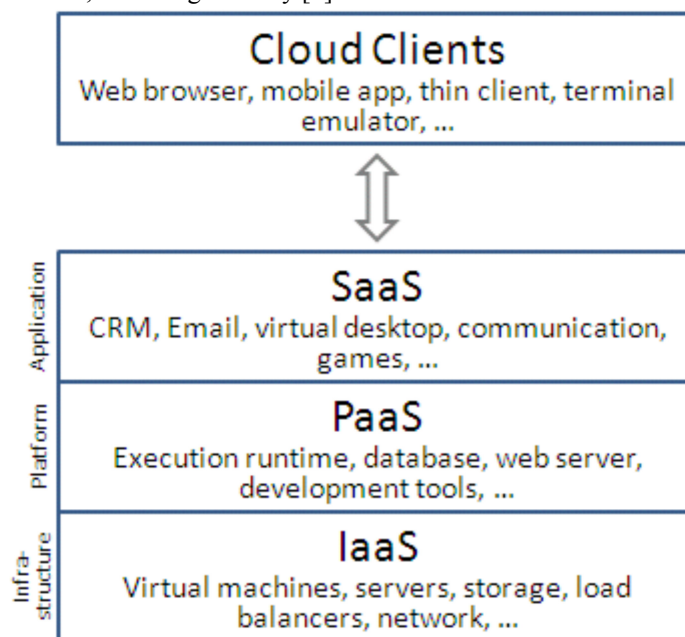
1-2-2 Software as a Service (SaaS)

Cloud services, applications or software as a service, Software as a service over the Internet, and Thus the need to install software on the client computer And to make it easier to maintain and support. Because the customer Cloud infrastructure, network, servers, operating systems, space Manage or control the underlying storage or application Does not. This is primarily a software application Commercial known [18].

2.2.2 Cloud platform as a service (PaaS)

Cloud platform services, computing platform (often on infrastructure Implemented cloud and cloud applications feeds) into If the service. In this model, instead of software, Platform (platform) as a service. The Platform as a service, The software can be used without the cost and complexity of buying and Management of hardware and software (such as Java, Python, .NET, Etc.) and provide Web hosting services expanded Software developers to create new applications or Previous development programs need to be developed spending.

3.2.2 Cloud Infrastructure as a Service (IaaS)

Cloud infrastructure services or infrastructure as a service, Computer infrastructure (typically a physical or virtual platform A) to provide the service. Users instead of buying Hardware, software, data center space or network equipment, all This infrastructure as a fully outsourced service Buy. Usually based billing services (outsourcing) The utility computing model (water, telephone, electricity, etc.), the amount of resources Used to be exported and therefore costs, reflecting Activity [3].

شکل 4: اشکال ارائه خدمات محاسبات ابری[6]

Various forms of cloud computing services, high computational model That tries users by type Request that the information and computing resources are not easy.

3.2 cloud computing deployment models

From the above discussion, it can be said that cloud computing model That is demand-based services to end users Offers. Clouds in the physical infrastructure Used, where the clouds (Virtual Infrastructure) Software used to deliver service to customers Are. Such infrastructure and middleware in terms of service, Administrative areas and meet different users. The establishment The cloud is divided into three types, namely: Public Cloud , Private Cloud ,Hybrid cloud [17]

1-3-2 Public Cloud

Public cloud model is the most commonly used. Data Centers Made by public cloud providers are quite Are large, consisting of thousands of servers with high-speed networks Are. These clouds to support thousands of users in the area Are public. Public clouds are most popular Google Appengine, Amazon Web Services Microsoft Azure During this deployment, public cloud services in a "pay - per - use rates" are available. A public cloud can offer any of the following services: . PaaS, SaaS, IaaS.

2. 3.2 Private Cloud

While public clouds are quite welcome and Solutions And implementation of such an infrastructure to reduce costs Provides information technology, but there are still scenarios Where organizations may wish to own clouds Hold to your specific needs to provide. For example, industry Many health care and the confidentiality of medical data Can not be stored in public infrastructure, maintaining A. Thus, private clouds within an organization in order to service the information technology bases for internal users Provide. Private cloud services, more in control of the Making the offer. Enhance security and flexibility Improve the service for which access is limited to one or Several organizations. Such private services, restrictions It is the inability to develop a scaled based on demand Provides software for end users, while This (scaled on demand) by cloud services Public done. An organization can machines The user needs to buy more, but it does not work Public cloud can be done quickly. The rise development Combines the advantages of both public and private cloud cloud in Organization accessible.

3 3.2 Hybrid Cloud

These clouds are a combination of public and private clouds, but Activities and tasks for each of the different clouds will smell of each To be independent of its environment. By combining multi-service Cloud, public cloud users the ability to find that the transition to the Stay away from the problems and limitations of the past and make it easier to Security and infrastructure systems are aristocrats. In this Infrastructure and computer models ride on a cloud environment They can be two or three individual or group or public Form, but this would be possible with other environments Data exchange [14].
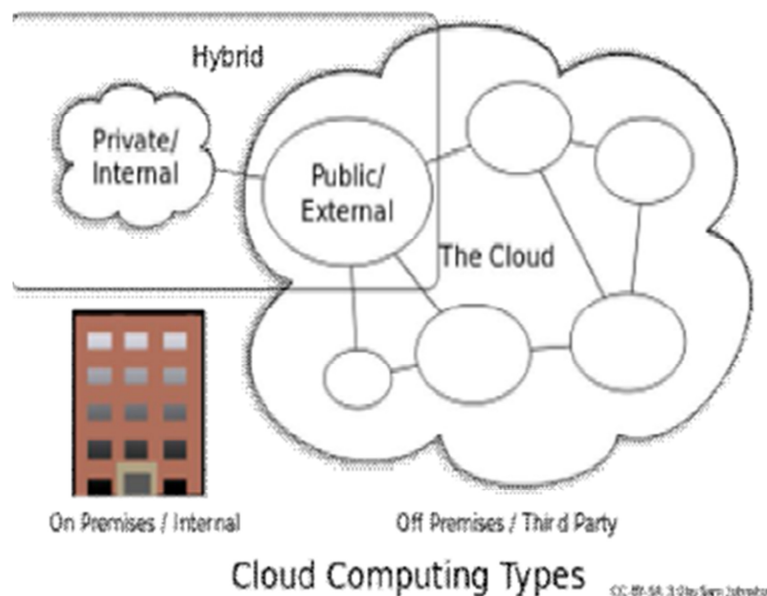

Figure 5: Types of cloud in cloud computing [6].

From the above we can find out who is trying to cloud computing model With minimal manpower and resources needed to reduce costs and Speed up access to data, answer the needs of users Various fields.

4.3.2 scope of application of cloud computing

Although cloud computing is not entirely new, but the technology is everywhere Is present. Over the past few years as quickly Human aspects of life such as education, telecommunications, banking Internet banking services including online bill payment Electricity, water and gas ... Order online video, online reservation, Internet shopping, Internet voice and video calls, chat, Search the web world, social networking and e-mail, games Computers, academic research, etc., affect the And especially by a change in the functional areas of management Web content, document management, financial management, email management, E-commerce business models in line with the accounting Has evolved. In this section an attempt is The accounting profession in the cloud.

3. The impact of cloud computing on accounting First

let's be clear that the term accounting. The To achieve this objective a definition of accounting offered.

3. 1. Definition of Accounting

Accounting is called the language of business, because it is through the provision of Financial reports, information on economic entities in Stakeholders and interested parties alike. This includes Directors, owners, investors, creditors, financial institutions and Such is the state of the economy. [5] From another perspective of accounting, accounting information system called Accounting Information System will be remembered that the

system Processing of financial information relating to events affecting the organization's business units and reporting of these events is designed for decision makers [1] .Accounting, "a statement of basic accounting theory," according to The process of identifying, measuring and reporting financial information To make informed decisions by users of Information. Statements mentioned in this definition is followed by Can be "accounting", based on a comprehensive view "Financial information" be considered. [8] In looking at these definitions can be understood that all companies And financial institutions ranging from a small company and institution The country's largest manufacturing plant and accounting information Need. For example, if a person is in a Financial investment company does not want to face the situation Accounting and finance company knows it. So, to answer If the financial needs of mankind, accounting software was designed.

2.3 accounting software and its development process

Accounting software is a computer program - information that By collecting the necessary accounting information to owners and investors, The government helps managers to problems Better economic decisions. Over time and with the development of economy and the increasing complexity Its objectives, methods and accounting software design and model Applying to respond to the financial needs - information Developed as individuals, companies to decide The distribution of financial capital required to report accounting Reports to help ensure that these new technologies. Accounting information can be acquired. In recent years, rapid advances in computer and information technology Change business practices and disseminating information on the world economy Accounting has changed and organizations are trying to Taking advantage of this development, financial and economic information Provide a way to allow users access to information Possibility of effective and timely exchange of information between suppliers and Stakeholders to increase. Therefore, research in this area to identify technologies New and find out which of these technologies and how Should be used to improve the professional quality and progress Accounting coincide with major changes in the information technology, Is necessary. Accounting Research has determined the company's most successful companies That the Director of good accounting software Make use. Because such companies using The accounting software as a powerful tool in the least Time and speed, calculate your income and expenses And how to set your working capital turnover That have maximum benefit and minimal harm. Now the question is: Given the advancement of technology How can software services available The accounting used for?

3.3 accounting software application models

Today the use of accounting software Pro has three options are: traditional model of software Accounting desktop, cloud models and hybrid models.

1-3 -3 traditional model

To understand the traditional process models and software applications Accounting for traditional desktop computer, consider a company that For all your employees computer and operating system It's different on each install. In this Model for employees, companies should be soft Accounting software as a product purchased on They and all their computer systems company They put in the hard drive which causes Are numerous. Why and how? The company has employees usually are files that need to be Interact with each other to process these files, such as a file Consider a text report that is due by 5 people Edited. One's user? If the company wants the job sharing What to do? So we should give money to install a license on 5 buys a computer and then install it on every single one. First This requires more expensive and, secondly, should the Software installation and nearly 5 times if any of the Computers should never fail to have a separate Software problems to solve. Apart from the need to ensure that All computers have the hardware required to install the software The software has a firmware upgrade to version Above shall be considered as if the disk is corrupted Members disk, millions of bytes of data in one eye Disrupt the disappears. Let us examine the issue from another perspective. If Memberships Want to edit a text file or picture that you need Software, the software must be purchased and the amount On their computer and then be forced to travel What happens? Can naturally your desktop computer As a result, he never takes the software can not be installed Use on any other computer. All of the above, including the costs and constraints of time and place Is applied, the problems that caused the company Large and small cloud operating model and accounting services The cloud over them, because it will be the end to the nightmare. Several user instead of installing software on multiple computers, Only one run and load the software once and for all people Through an online service to which they have access.

3 -3 cloud operating model

Is currently a hot topic in the world of cloud accounting Accounting. Accounting cloud, which "Online Accounting" They say, like bookkeeping works Users are installed on your computer, except that the soft Cloud accounting software on the servers' provider Online Services ", is applicable to any number of users and companies and organizations can use their web browser, on Internet access it. This means that you As a user company or organization, each time an Internet connection Are able to access their company's finances from anywhere And any device you're using. Accounting firms and organizations through cloud users Online accounting software applications, "presented Software services "in the cloud have access, in fact, The use of accounting software in a similar model (Software As a Service) provider of online services to buy. They For

software, hardware or network not pay, but Computing power and software services needed to Purchase [5]. With this interpretation, if accounting professionals to conclude Cloud computing, outsourcing in the old drink New bottles, and many have gone astray. Cloud-like Business process outsourcing, such as the purchase of one or more than one offer Outsourcing service organization. A key difference in what The buyer is usually a process of outsourcing Work is defined as the average salary in What is cloud computing infrastructure and services purchased Fan Some or all of the information that may be Do not rely on it. Basically the information technology infrastructure In all areas of business including accounting firms under Affects. It seems logical that here The necessity of using cloud computing in accounting to.

3-3 -3 operational model combines

Hybrid model consisting of multiple internal and external provider, It is a good option for most businesses, because in This pattern is noncritical and external sources of information in the cloud General processed while the service and The critical control keeps the private cloud Have. Therefore, organizations can use information technology infrastructure In order to protect their data and efficiently use to keep sensitive information private cloud and anywhere Yi automatic scaling up resources needed for public clouds Benefit. These resources or services temporarily at maximum load Lease and are then released. 4 -3 need cloud computing model in accounting The first and greatest changes in work organization and Will the Internet [12]. Internet changed the way Performance businesses and professions upside down, these changes Far beyond e-commerce, because trade A byproduct of the Internet. What caused the change Fundamental processes and culture organizations, the Internet. While the Internet, information technology is the most Responsible for changes in professional practice, has no role Commercial software package Enterprise resource planning systems (Enterprise Resourse Planning) Ignored. Enterprise resource planning systems are doing is All the data are collected in a central source So that access to information is key for members Outside the organization much easier. Obtain a phase Enterprise resource planning systems will require greater coordination Internal system resource planning systems Suppliers and customers, which creates a system Resource planning several companies In [20]. Enabling technology for the development of such Systems, cloud computing model of the Internet. How technology "here may be, the question is who Information related to the accounting and why the models Will need to change? The answer is that investors and creditors as part Professional members are looking for alternate sources of information To assess the performance of the company. While they still have Use of the information in financial statements are audited, This information is only available periodically on the basis of past Accessibility. Therefore, it is reasonable to assume that the expected They are also available for access to key information on the company's internal information systems will be more. This For some people with completely different expectations of disclosures that By The Daily for free through sites offering Are. It's just a simple financial records and financial statements Audited (periodically on the basis of the past), and it Available to the public via the Internet, the need for investors Ask impatience with current information about the company's financial status Are not resolved. Therefore, the information provided for making minor Unless otherwise new model to provide financial information Timely and correct this need to be created and this could Be achieved through the cloud computing model. Using cloud computing model And the benefits it can make significant progress in achieving Largely through public information data base, especially the Internet As a result, decision makers should be able to Increasingly diverse and timely information for decision-making The. But Azchh of accounting in computing technologies Cloud can be utilized?

5 -3 accounting of cloud computing technologies

A number of technologies are effective for accounting in the cloud Of the: Databases (data analysis) Expert Systems (help deviation analysis, Lending and risk analysis) Neural networks (as a tool to predict), storage Information (to provide specific information for Users) Decision support software (to help decision makers To the data analysis and the impact Before a decision to support decisions Their choice) Superior communication (to improve the accessibility Information) Digital signatures and digital certificates (possible Provide continuous auditing). AI-based software (change reports In accordance with the terms possible) Data mining and analytical processing time Intelligent agents (in order to analyze information and Contributing to the decision) -1 For data transfer) XBRL reporting language   2. Accounting for the World Wide Web to facilitate - Access to information for investors and analysts, 3 To extract and evaluate the right to use the data S, 4 - Comparison of corporate financial reports. Each industry by creating consistency in the classification of financial data) [21]. After considering the nature of the cloud computing model, combining traditional and Necessitates the use of cloud computing technologies in accounting and effective Cloud Accounting chance has come to two main models Cloud tradition has its advantages and disadvantages compared to the expression Is to determine whether the cloud computing model as A remarkable new technology in accounting or not. 4. Comparison of cloud computing and traditional Although cloud computing is an emerging technology in the literature, A lot of work compared with the traditional model of cloud computing That each of the different points on this topic Paid. Some researchers believe that the companies to gain Application specific software or operating system available Internet or outsource all IT departments Through the use of their IT operations models Traditional and entry into

new environments by providing Party service providers through the cloud service models.
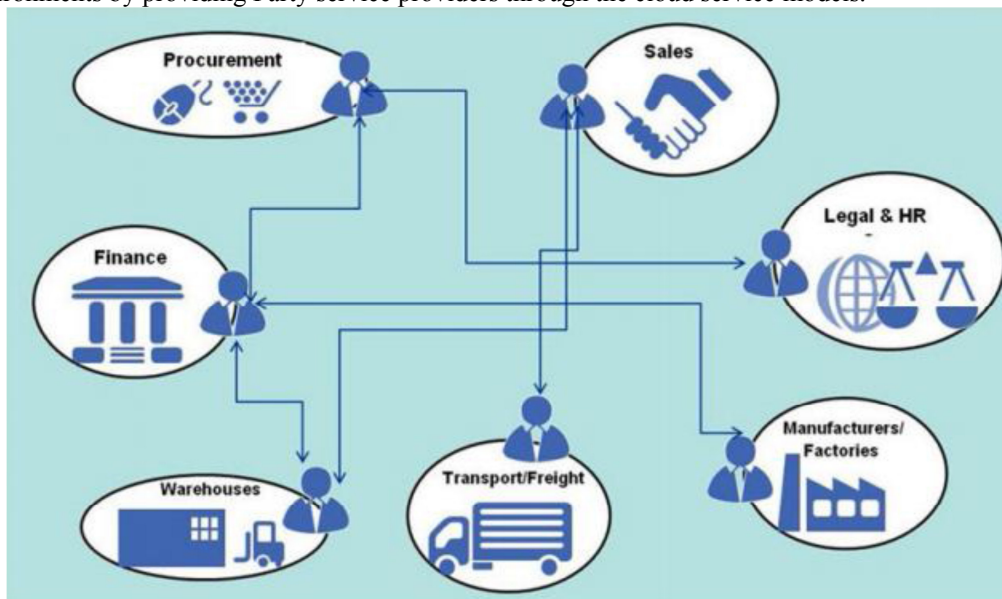

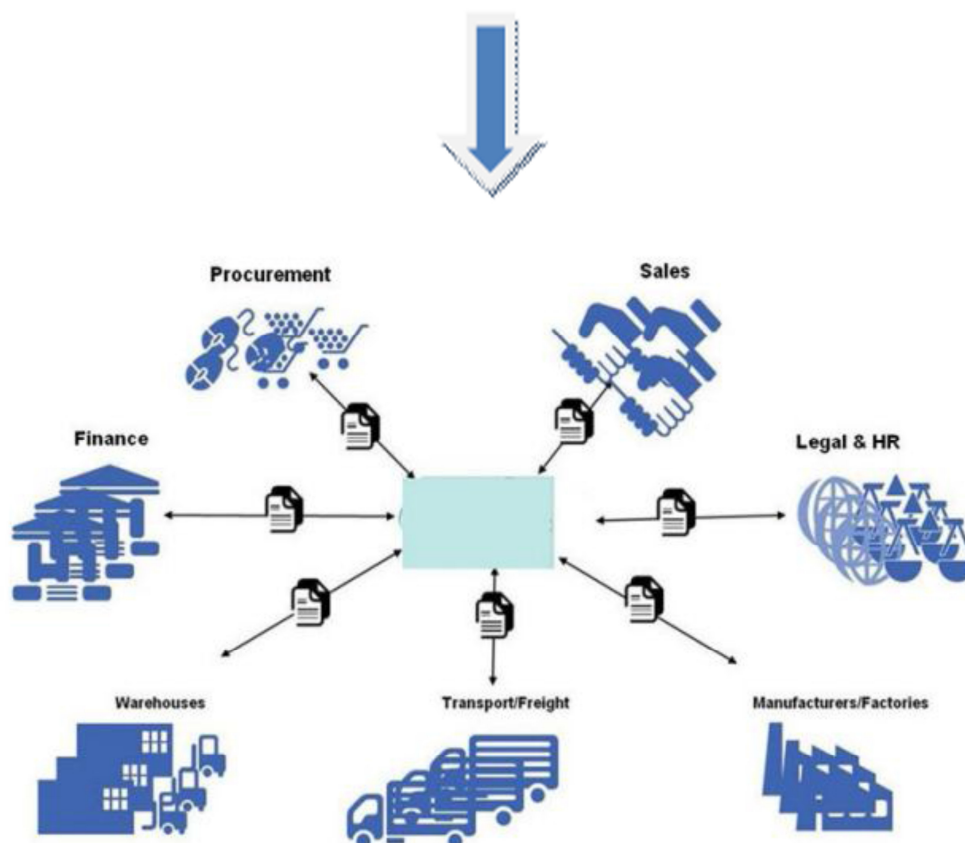Figure 6: The traditional operating model [11]

Figure 7: Operational cloud model [11]

As the images are cloud applications Web site is designed for deployment, multiple (To be delivered by a vendor to customer) And users of spatial processing power provided by the seller To share. In the cloud, accounting, and business is business The website is easy to do, in this case you need to buy, Implement and maintain technology infrastructure Internal server destroys. Unlike the traditional software distribution And has a normal deployment requirements [2]. Another difference between the two models is that traditional service providers Their services according to customer's contract offer Long-term contracts are typically one year or more and has Properties are relatively constant. But cloud computing service providers, such as water or electricity to provide any level poses Qrardard- ratio Demand services, and the proportion of each service and

programs offered Charge. However, it assumes You need to use the time in a day, leading to cost reduction For that day. So we can say that the main advantage of cloud computing, reducing Costs for its users.

1 -4 benefits of cloud computing in Accounting

The benefits of this new technology are:

Acceleration time.

No doubt if the accounting work Using online services and cloud computing can be done, Will speed up the letters to people and get them Will.

Follow without physical presence.

Many times before Is that a person is on duty or on leave. If Internet-based systems, this one can be in any Where it is to communicate via the Internet to letters Respond or refer them to other people.

Connect to other computer systems

Many of the letters The impact on other systems leave office. As For example, a request to leave the system affects the rights and A purchase invoice will affect the storage system over a The impact will affect the reported cost accounting system. Thus it can be seen that if a fabric system Using online services, these effects are easily implemented System is.

Availability.

Dare to be anywhere today The world where you can find an Internet connection. So in If you're using a cloud computing system, none of the employees You are out of your reach and you can easily Or part of a purchase order to the officer to another country Prices and specifications are sent or her machine Try asking your requirements.

Low-cost computers for users.

You need a computer Intensive and thus costly to implement web-based applications You do not need, because the programs are running in the cloud. Improve performance.

Since the applications in the cloud Are, with few large programs that the computer's memory Occupy, users can more performance from your PC See her

Increased computing power.

When you work in an environment Cloud computing logged on, the power of the cloud and get all the The simple power of a desktop PC is not limited to, but can Functions like a super computer to do and the computer power Server benefit.

Store unlimited capacity building.

To the cloud, you have the The system can be connected to the cloud and documents on Heterogeneous systems may no longer be available Note.

Improve matching between documents formats.

You do not need to worry about Documents that you create on your machine to be compatible with other Operating systems and machines. All documents in the cloud by a Web-based application is created by the program Other cars are also accepted. Collaboration easier.

Sharing documents directly to cooperation The evidence leads. For most users, this is the Users can collaborate on a document or project that is so important Is. It is easily possible with cloud computing.

Universal access to documents.

With cloud computing business of any Person (or other document in the document in the computer home office) Cell is always available in the cloud. Where the document required It was just an Internet connection to connect to cloud computing And the document is available.

Access to the latest version.

When you edit a document where Elsewhere, you have access to the latest changes, Because the document is stored in the cloud. Since the total cost for Companies and individuals are important in the cloud computing model, low cost The main advantage is that it can be considered by companies . [13,7].

Despite the numerous advantages of cloud computing, it has some disadvantages Is.

2 -4 disadvantages of cloud computing in Accounting

There are a number of reasons that you may need to remove Not their use of cloud computing. Some of the reasons Is as follows:

Requires a constant internet connection.

To connect to computing Cloud need to connect to the Internet without any access Documents in the Cloud and there.

Does not work well at low speeds.

Now with a contact Low speed is not like a regular phone service computing Cloudy to good use.

Security.

Most users rely on cloud computing Drhsabdary concerned Socialization services and security systems and data. All data Well and simply stored in the cloud, but there may be data Including confidential files are stored securely in users or Service is disrupted. Therefore, the relevance of socialization computing Cloudy with clear

internal controls and audit process [3].

The lack of a comprehensive understanding of control.

Lack of control Prevailing on the Internet cloud systems suppliers, with Issues of data ownership can expose users The higher the risk. So at this point Professionals Sas number of audit and accounting should cloud users 70 notify .

3 -4 Move to cloud computing

It is anticipated that during the InfoWorld news A decade later, it will focus on the world of information technology Its main Internet services (cloud) focus. Statistics show That of previous years and started offering cloud services It was a move towards a more continuous process Clouds There. Various reports have confirmed the continuation.
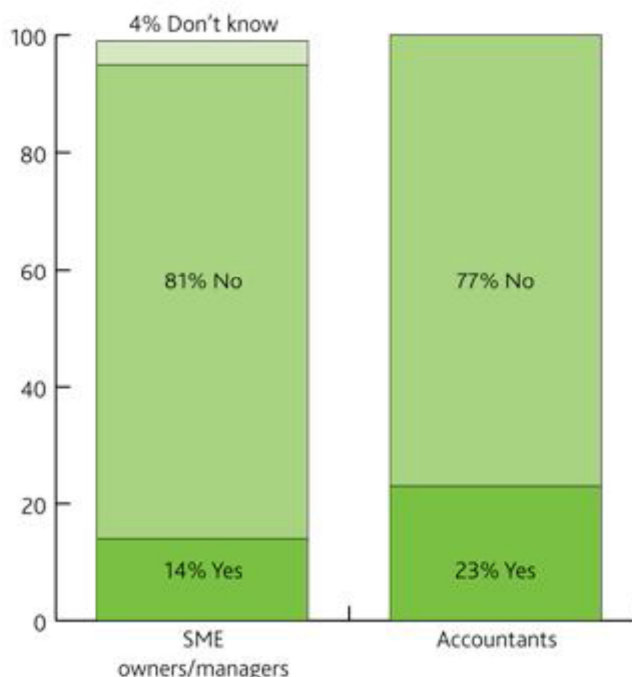
1-3 - 4 Basic statistics

According to one report, Gartner Group estimates That SaaS sales in 2010 reached Bh9 billion 15.7% increased compared to 2009, and increased $ 10.7 million In 2011, an increase of 16.2% over the year 2010. Gartner Group estimates that well over 10% Sold around the world in applications as SaaS Have. It also estimates SaaS in the world in 2014, more than 16% Applications are included. A report published by the analytical center TechMarketView Predicts, the market value of cloud computing in the UK 2010 was £ 5.8 billion in 2014 to 10.4 Billion pound increase.

2.3 -4 accounting statistics

LaFollette predicts that in the next 10 years approximately There is no software applications based on the traditional model Found. A recent survey of more than 1,000 companies Accounting by - AICPA marketing arm - CPA2Biz Showed that 70% of respondents to increase their use of Web-based applications in the next six to 18 months. Planning. As part of the "confidence-building business applications consulting CPA2Biz has negotiated with some cloud vendors". These include companies , Copanion, Bill.com XCM and Paychex, Intacct.[2]

Russell Evans claims that the current software Cloud-based accounting by a large and growing part of Accountants and accepted two companies, about 14% Companies and 23 percent of Accountants (especially young people) in Australian cloud-based software to manage account Were self-absorbed.

Figure 3: The adoption of cloud computing by accountants and companies [7].

The survey says that 60% of 77% of accountants today Cloud systems are not used, probably within the next two to three Will do it next year. So, we quickly We are approaching a point where the Cloud accounting software for ubiquitous services That this leads to a large change in the next few years Will. The statistics for the accounting profession what could have Is? According to the data, it can be said that the move Accountants Have not started in the cloud, and your company's business Are at risk. Therefore, a clear need for Accountants are taking the initiative in the solution Control their cloud-based clients in your company Make the trip with them. Thus, the central role Management of their clients' accounts are safe and Can again provide strategic consulting services with more value Focus [7].

Conclusion

In the 21st century saw the rise of portable devices tend style For access to Internet services rather than PC Are. Since such devices and processing facilities are not strong, then who will provide processing power? Reply to this The question lies in the cloud. The main driving force behind cloud computing are Include wireless networks, reducing storage costs And improving the software for online processing. With facilities Cloud computing cloud service customers will be able to load More inject into your system, reduce costs, Experience, new services, and removes unused capacities Them. In summary, the following equation is derived cloud.

Offers

According to the needs of the users of accounting information and The disadvantages of the current model (traditional) application of information technology, determined Accounting that eventually led to the timeliness Finds. So it is suggested that the accounting system Steps in this direction, accounting and security systems Audit in accordance with the design and development of new technologies and Accounting and financial reporting with the rapid changes in the world Keeping the business generated.

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