

Analysis on the influence of accounting informatization on enterprise internal control and corresponding countermeasures

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Abstract: With the continuous economic and social development, the science and technology level has been enhanced fast, and accordingly, the accounting informatization degree has been deepened increasingly, which affects the enterprise internal control in varying degrees. Under the background of accounting informatization, the enterprises need to perfect internal control constantly and strengthen control on accounting information system in order to effectively improve operation efficiency. This paper mainly analyzes the influence of accounting informatization on enterprise internal control and proposes corresponding countermeasures on how the enterprises should conduct internal control better under the background of accounting informatization.

1. Introduction

Accounting informatization of enterprises refers to that the enterprises rely on modern information technology to establish an accounting information system which can integrate originally-separated business processes and accounting process and realize full use and development of accounting information in order to guarantee effectiveness of enterprise internal information. Enterprise internal control is a major symbol to measure enterprise management, wherein, effective and perfect enterprise internal control can promote effective and orderly implementation of production and operation activities. On the contrary, if there is no perfect internal control, the enterprises will face more risks in the operation process, which will certainly cause unnecessary losses for enterprise operation.

2. Purpose and research significance of enterprise internal control

2.1 Improve enterprise internal control

Internal control environment determines the overall quality of accounting informatization, therefore, strengthening research on accounting informatization technology is of great importance to enterprise internal control. The enterprises needs to formulate effective control method in order to enhance control level effectively in the internal control process. Therefore, the enterprises should lay emphasis on how to establish good accounting informatization environment, enhance overall accounting management quality and guarantee accounting information accuracy.

2.2 Significance of enterprise internal control

Enterprise internal control mainly refers to effective operation and management of enterprise. Wherein, a series of related systems should be formulated according to the actual development situation of enterprise, which are of certain constraint and supervision. And informatization development of accounting department is also to meet with the needs of the times. In recent years, most enterprises have increased their attention on accounting informatization development, strengthened accounting informatization construction constantly and improved overall management efficiency. But some enterprises pay no attention to institutional integrity but conduct illegal operations frequently, which exacerbates their existing problems. Therefore, enterprise internal control is very necessary in the network informatization development process, which can change the current situation of enterprise, enhance overall management quality of accounting informatization,

promote stable and rapid development of enterprise.

3. Current internal control situation of accounting informatization

3.1 Versatile talents are insufficient in the informatization construction process

Accounting informatization is developing rapidly, which mainly involves accounting management and network technology, therefore, strict requirements are proposed for accounting professionals, namely, the accounting professionals should have comprehensive mastery of related computer and accounting knowledge. Currently, though the accountants have comprehensive understanding of accounting knowledge, they are insufficient in computer operation ability, while the accountants proficient in computer operation don't know related financial knowledge, therefore, they can not realize effective integration. Besides, though the management accountants have accepted standard computer training, but they are largely deficient in actual operation, which is adverse to comprehensive construction of accounting informatization.

3.2 Internal control system construction is imperfect

3.2.1 Untimely informatization system control

Currently, computer is developing fast, but many problems are needed to be solved in actual operation. Some units set system management authority by relying on the software provider, and add early-warning device based on considering position setting and internal control management requirements, but they are largely different in management methods and authority setting, which causes data transmission to be unstable and authority distribution to be unreasonable.

3.2.2 Potential security hazards of data

The accounting data of enterprises are of large confidentiality, therefore, the financial software developers will not share the accounting data in order to guarantee their own interests. Nowadays, internet technology has realized rapid development, while existing prevention measures are not perfect, as a result, the accounting information is often modified, meanwhile, the unauthorized personnel can also modify the network information at random and even counterfeit the enterprise data. All the above phenomena cause large difficulty for enterprise operation and hinder the comprehensive development of enterprises, therefore, data security control should be enhanced in the informatization process.

3.2.3 Larger risks existed in enterprise management

Under the background of informatization, the processed accounting data are more complicated than traditional processed accounting data, and accordingly, the existing problems are very obvious, wherein, the related system is untimely in updating and imperfect on the whole, which causes no guarantee of data accuracy and no satisfaction to actual accounting work requirements and hinders enterprise management development.

4. Influence of accounting informatization on internal control

Enterprise internal control mainly targets at protecting corporate assets and guaranteeing accounting information accuracy. In previous work process, enterprise internal control was conducted manually. While accounting informatization has changed the internal control methods and bring more development opportunities to internal control.

4.1 Positive influence of accounting informatization on enterprise internal control

Accounting informatization can enhance internal control security constantly and improve work efficiency largely. Under the background of informatization, internal control has presented a diversified development trend. Therefore, enterprise internal control can not only be conducted based on the mode of monitoring but also can be conducted through computer. The fresh method

realizes effective internal control on accounting information without on-site examination.

4.2 Influence of accounting informatization on information and communication

Information and communication mainly refers to information acquisition and information transmission within specified time. In the informatization link, information system is very important, while in the internal control process, information and communication are main factors, which have obvious roles.

4.3 Influence of accounting informatization on supervision

Accounting informatization can base on the timeliness, fastness and completeness characteristics of information transmission to realize information supervision thus to effectively enhance supervision effect and efficiency. Information technology can be helpful to realize supervision in enterprise management, strengthen information system R&D and maintenance thus to realize supervision effectiveness and reliability. But computer softwares and hardwares face large risks, which will enlarge the internal control risk and risk range.

4.4 Challenge brought from accounting informatization to enterprise internal control

Under the situation of accounting informatization, enterprise internal control has changed from manual control to computer control, wherein, the control environment and target have changed, which will add risks to internal control. In addition, under the background of informatization, internal control should conduct financial software data output work well and guarantee security. Previously, enterprise internal control was based on financial and audit departments, wherein, accounting informatization had non-obvious role to internal control.

5. Construction of internal control system based on accounting informatization

5.1 Pay more attention to talent cultivation

Internal control mainly aims at standardizing human behaviors, therefore, it is needed to enhance the overall quality of employees constantly in order to enhance the overall accounting informatization level of enterprises. The enterprises should strengthen talent cultivation constantly in actual management process, namely, enhance talent quality mainly, intensify moral construction of financial personnel continuously and strengthen skill training.

5.2 Perfect enterprise internal control system, establish and perfect position mechanism

Based on the current development situation of accounting informatization, the enterprises should base on the standard internal control system to enlarge planning on the accounting system, perfect supervision mechanism through optimizing internal control environment, monitor illegal behaviors to improve internal control efficiency. Moreover, the enterprises should persist in the supervision principle, make a clear mandate for employees to implement the responsibility, make clear the work division contents, strengthen internal control and guarantee information accuracy thus to meet with the development demands.

5.3 Reduce accounting informatization cost properly

In order to reduce accounting informatization cost, the enterprises should consider profit increase and make clear the accounting informatization objective. Accounting informatization relies on large output cost, if the transaction cost is smaller than actual informatization cost, the accounting informatization development will be hindered. Therefore, the informatization cost should be calculated well thus to enhance economic benefit.

5.4 Strengthen internal supervision of accounting informatization system

Internal supervision refers to effective supervision on actual enterprise situation, and only in this way can the existing problems of internal control be found. Internal control perfectness mainly involves instant emergency and daily supervision. Wherein, daily supervision refers to continuous

supervision on internal control, while special supervision refers to targeted supervision on internal control under the situation of operation activity and process change. Both of them play an important role to construction of perfect internal control system. Besides, internal audit relies on supervision and management to find out existing problems, bases on examination work process to make improvement thus to realize stable operation of accounting informatization system and guarantee data accuracy.

6. Conclusion

In summary, accounting informatization can conform to the era development and is widely applied in the management process of modern enterprises. However, the enterprises should not just improve their financial management efficiency but should adopt scientific and effective method to conduct deep analysis on the challenge brought from internal control and corresponding influence. Furthermore, the enterprises should perfect the internal control environment constantly and strengthen control on accounting information system continuously thus to guarantee accounting information effectiveness and comprehensiveness, and realize stable and healthy development effectively.

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