

Research on the Management of Accounting Information Quality Based on Internal Control

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Abstract: Nowadays, social development has entered a new period, and in the new social background, the internal quality control has a direct effect on the accounting information quality. In order to improve the quality of accounting information overall, it is sure to do internal control work well and starts with the improvement of internal control quality. This can not only provide practical guidance for accounting management, but also improve the utilization rate of accounting information.

1. Introduction

The quality of accounting information is not only related to the efficiency of capital utilization and economic interests of enterprises, but also has an important impact on the future work of enterprises and the realization of development plans. Faced with the increasingly fierce competition in the industry, enterprises must pay more attention to the quality of accounting information and take a series of practical actions to guarantee the quality of accounting information improvement[1]. Internal control can ensure the intensification, economy and efficiency of business activities through self-adjustment, restriction, evaluation and control, so as to complete the business objectives with less resources. Therefore, exploring the effective strategy of improving the quality of accounting information from the perspective of internal control has become an important way to improve the efficiency of accounting work based on the modern enterprise system.

2. Theoretical Overview

2.1 Internal control concept

Internal control refers to the enterprise economic control system, and it formulates the corresponding internal control management objectives according to the different stages of the enterprises development, which promotes the optimization of the economic environment of enterprises and is beneficial to guide the steady development of enterprises. With the continuous development of the society, the definition of internal control is gradually improved, and the combination effect of theory and practice is more and more remarkable[2]. On the basis of grasping the market changes, enterprise leaders dig in depth and utilize enterprise resources efficiently, at the same time, they implement reasonable and practical internal control system to mobilize staff enthusiasm and ensure timely realization of enterprise goals.

2.2 Accounting information quality concept

The quality of accounting information refers to the characteristics that meet the clear and undefined needs of the demanders. It can provide a reference for the leaders to make decisions and adjust their management methods, and meet the management needs of the leaders. The main body of accounting information is divided into three categories: the first type is the supervisor, who checks the legitimacy of management with information disclosure, and observes whether there is financial fraud in the enterprise; The second type is the investor, who makes clear the investment target by analyzing the accounting information so as to speed up the the enterprise development and improve the enterprise profitability; The third type is the management, who makes decisions and

analyzes the rationality of the decision implementation according to the accounting information, so that they can promote the sustainable development of the enterprise.

3. Performance of Accounting Information Quality Influenced by Internal Control Quality

3.1 Influence on corporate environment

The working corporate environment has a direct impact on the effect of accounting information management. In addition, the management of accounting information quality is systematic, which requires a strong working atmosphere and a rich corporate culture as help, and then it can strengthen the connection between various links of the system. If enterprise leaders attach great importance to the implementation of internal control mechanism, the atmosphere of corporate culture is relatively strong, and the enthusiasm of employees will gradually rise, whereas, the enterprise environment is relatively loose. It requires that managers should put the quality assurance of internal control into practice and improve the quality of enterprise accounting information disclosure ability while pursuing economic benefits. At the same time, the enterprise should adjust the internal control structure reasonably, ensure the concrete advance of the internal control system and give full play to the role of audit supervision[3].

3.2 Influence on employee performance

As the main body of accounting information acquisition and analysis, if accountants attach great importance to the quality of accounting information, have a high comprehensive quality, and can deal with accounting information with reference to accounting standards, then the quality of accounting information will be improved as a whole. Therefore, the internal control personnel should also have the comprehensive quality needed by professional accounting personnel and improve the level of accounting professional ethics, which can promote the authenticity of accounting information.

3.3 Influence on the authority of the enterprise

The division of enterprise departmental authority and departmental leaders authority has a direct impact on the quality of accounting information. Therefore, it is necessary to do a good compatible job on the basis of ensuring the independence of duties so as to avoid financial fraud. In this process, enterprises should periodically audit the practical effect of authority division, strengthen the restriction among authorities, and reduce the probability of false report generation as far as possible. Furthermore, they should improve the internal control authorization standard step by step, fully constrain the power of the accounting staff and regulate the working behavior of the financial report makers.

4. The Realization of Accounting Information Quality Management Based on the Internal Control

4.1 Internal control process

Firstly, prevention in advance. Constructing a perfect internal control system can create a good internal control management atmosphere in the enterprise, and it is an effective means to take advance prevention. In addition to the rules and regulations uniformly implemented in the industry, such as the *Measures for Financial Management of Enterprises*, each enterprise should also refine these rules and regulations in the light of its own work needs, as well as the need to carry out financial accounting work, so that it can construct a three-dimensional and omni-directional management system, provide the system guarantee for the standardization of accounting work, and improve the quality of accounting information to the maximum extent. What is more, the responsibilities among parallel departments can be clearly divided, so that each department can form a balanced situation of mutual supervision and avoid the problem of funds waste or private embezzlement, which is also a direct embodiment of the internal control prevention in advance.

Secondly, control in process. The various business activities of the enterprise will produce a large number of accounting information. Especially in the information age, electronic data shows explosive growth, which leads to the increase of the accounting information review task. In the enterprise accounting business, the control in the process is to realize the accurate control of accounting transactions, inventory limits, notes receivable and payable, firstly, it can maximize the security of funds and maintain the economic benefits of the enterprises, secondly, it can meet the financial needs of enterprises to carry out various business activities. In recent years, the information management system has been widely used in the enterprise accounting work. Using information tools can achieve the dynamic supervision of accounting information and clear the flow of enterprise funds. This also provides support for the control optimization to a certain extent.

Thirdly, supervision afterwards. As the last link in ensuring the security of accounting information, the supervision afterwards should be carried out in a timely manner during the accounting work or after the conclusion of major economic activities, so that, on the one hand, it can realize the examination of the various economic activities of the enterprise. If there are abnormal changes or waste of funds in economic activities, it can report to the leaders in charge to investigate for responsibility; On the other hand, it is possible to observe whether the actual use of funds and the budget are in line with each other before and after comparison, so as to avoid the problem of individual departments or personnel using their power to seek personal gain. In order to improve the value of post supervision in the quality management of accounting information, the work of post supervision can be directly linked with the performance appraisal of supervisors, so that the supervisors can be encouraged to perform their supervisory responsibilities seriously[4].

4.2 Strategies to improve the quality of Accounting Information

Firstly, giving play to the re-control effect of internal audit. In the work of internal control, internal audit is a kind of special existence, because its expression form is very unique. It carries on the control on the basis of other internal control, and only in this way can it fully safeguard the real record of the economic activity. Independence is the principle to be followed by the internal audit department, so that the validity and legitimacy of the items such as financial income and expenditure can be guaranteed. The internal audit can make constructive suggestions and put forward relevant and reasonable requirements for the supervision of internal control to provide good service for internal control and ensure the quality of internal control. Strengthening the internal audit department of the enterprise and implementing the re-control of the internal control of the enterprise will bring great supervision and influence to the daily work of the enterprise, thus it can ensure the accounting quality of the enterprise. Of course, in the control work, we should pay attention to the principle of fairness and fairness and reduce the artificial subjective interference, so that the internal audit control can be reasonably reflected.

Secondly, establishing and perfecting the disclosure mechanism of internal control. The premise of effective implementation of internal control is to establish a mandatory disclosure mechanism to perfect the internal control to a unified standard. In order to ensure the smooth implementation of the disclosure mechanism, the government should also create conditions and legal basis for information disclosure through introducing policies and other forms, in addition to the active cooperation on the part of enterprises. What is more, the disclosure content and disclosure requirements should be explained in detail, and the evaluation and auditing criteria should be improved and clarified. By creating a good, orderly and fair market environment, the confidentiality and security of enterprise accounting information are effectively guaranteed. The enterprise can publicly disclose accounting information, and it facilitates the supervision and inspection of the relevant departments, which is also an external means to optimize the quality of accounting information[5]. Furthermore, we can also establish a unified accounting information disclosure platform by means of information technology, which eliminates the information barriers among enterprises or departments, and also has great help to improve the ability to resist the risk of accounting information.

Thirdly, attaching importance to the supervisory function of the board of directors. In recent

years, the supervisory function of the board of directors in China has declined, and the position of internal control system has been seriously vacant, which will play a negative role in the internal control of enterprises. The internal situation of enterprise accounting generally needs to be reported to the board of directors, and the management of the board of directors approves the situation. This kind of department is generally relatively independent. The higher the proportion of independent directors, the more conducive to the internal audit work. Only in this way can the accounting information distortion be resisted to a certain extent. Therefore, enterprises should pay full attention to the supervision of independent directors, and play the core role of the board of directors internal control to the extreme, so as to ensure the maximization of the enterprises interests.

5. Summary

To sum up, in the new period of social development, enterprise leaders attach great importance to the quality of accounting information, promote the internal control and optimize the quality of internal control by strengthening internal control management, creating a good internal control environment, innovating the concept of internal control management, strengthening internal control risk management, doing the internal control supervision well and other measures. It not only meets the need of enterprise accounting management, but also meets the need of accounting information quality improvement. Therefore, enterprises should strengthen the idea of internal control and achieve the goal of optimizing the accounting information quality with the help of internal control quality.

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