

Corporate Governance, Enterprise Management and Accounting Information System

Duan Hui

Xi'an Peihua University, Xi'an, China

Keywords: Corporate Governance, Enterprise Management, Accounting Information System

Abstract: Accounting Business Plays an Important Role in Control Structure and Business Management. Accounting Information Plays a Role in the Internal Management of Enterprises, Which Lays a Solid Foundation for the Internal Management and Management, and Provides a Guarantee for the Smooth Development of Other Businesses. Based on the Background of the New Era, Organizational Structure and Business Operation Are Interdependent, Which is the Impact of Accounting Information System and the Goal of Management. It is Necessary to Promote the Effective Internal Management System to Achieve the Sustainable Development of Enterprises. Therefore, This Paper Discusses the Relevance of Corporate Governance Structure, Business Operation and Accounting Information System, Hoping to Provide Useful Reference for Related Industries.

1. Introduction

With the Change of the Times and the Continuous Development of the Society, the Function of Accounting Business is More and More Important. All Interested Parties in an Enterprise and All Parties in an Enterprise Are Guides to Optimize the Resource Flow of an Enterprise and Ensure the Interests of Interested Parties through the Necessary and Effective Information, Accounting Purpose and Resource Allocation of Accounting Decisions. Therefore, Accounting is an Important Part of Enterprise Management System. the Management Structure and Management Structure of a Company Are Inseparable from Accounting. If the Rule of the Enterprise is Complete and the Operation is Smooth, the Accounting Can Be Operated Well. Then, in Order to Ensure That More Effective and Reliable Information is Provided to Relevant Decision Makers Outside the Enterprise[1]. Then, Make Sure the Decision is Correct. the Effect Ensures the Company's Sustainable, Healthy and Rapid Development, and Brings More Benefits to the Company. Therefore, This Paper Discusses the Relevance of Corporate Governance Structure, Business Operation and Accounting Information System, Hoping to Provide Useful Reference for Related Industries.

2. The Relationship between Enterprise Management and Corporate Governance

There is a Close Relationship between Enterprise Management and Dominant Structure. the Potential Contradiction between Them is Also an Important Part of Corporate Governance Structure. Therefore, the Purpose of Dominating Structure is to Adjust Control Structure and Control Structure[2]. from the Point of View of Economics, the Difference between Enterprise Management and Enterprise Control Structure is Mainly One of the Enterprise Theoretical Models of the Relationship between Shareholders and Managers. in an Enterprise, Shareholders Are Only Shareholders. Although They Do Not Directly Participate in the Daily Operation of the Enterprise, They Can Participate in the Decision-Making of Shareholders by Holding Council Elections. in Addition, the Supervisor is Trained in Various Actions of the Operator.

Table 1 Corporate Value Chain

Enterprise infrastructure					Profit
Human resource Management					
Technology development					
Purchasing management					
Receiving and Delivery	Warehousing and Sorting	Logistics information service	Marketing activities	Customer service	Profit

Therefore, in almost all studies, organizational structure is the overall image of an enterprise, the relationship between the nature and reference of purpose and essence, the complete responsibility, sustainability and importance of a company, and the focus of enterprise operation in more detail[3]. The second point of all kinds of business activities is that the center of business operation is internal, and the opposite is governance. The second point is that enterprise management is closed and governance is reversed. However, the dominant structure is strategic.

Although there are great differences between the two, they are very close. Enterprise management and dominance will have an impact on the daily operation of the enterprise, but generally speaking, the group governance system will have an indirect impact on the operation efficiency and efficiency of the enterprise. Impact on the company's management system[3]. In real life, I believe that the board of directors representing shareholders strongly participates in the operation of the enterprise. Therefore, although there is no parallel relationship between management and control structure, there is no mutual relationship.

Table 2 Self-Independent Rating Qualitative Credit Factor Evaluation Template

Primary indicator	Secondary indicators
Competitiveness	Industry risk
	Supplier relationship
	Customer relations
	Regional factor
	Business condition
Management ability	Management quality
	Management style
	Management structure
	Internal Control
	Risk Management
	Risk preference
	Development plan
Financial flexibility	Financial flexibility

For modern enterprises, many of China's joint-stock limited companies have institutional defects, the information system is not perfect enough to provide effective decision support. As a result, it can not give full play to the role of the ruling structure[4]. Therefore, it is necessary to improve and realize the effective function of the function. The information system supporting the effective action and decision-making of enterprises is usually provided by audit system and accounting, and the corresponding information also exists in the independent control system of enterprise operation.

3. China's Accounting Information System

From the perspective of the historical development of accounting, the initial accounting representation is to record the simple events of an enterprise, and then evolve to report the operations of the operators to the owners of the company[5]; then, whether internal or external information is available for decision-making to the current stakeholders of the organization. The final work of accounting also includes relieving the trustee's responsibility from the original report and developing resources limited by the current optimization[6]. Therefore, the goal of modern accounting information system is to improve the quality of accounting information and realize the maximum and optimal allocation of limited resources.

However, the quality of accounting information in China is worrying. Many accounting

information not only optimizes the distribution of resources, but also makes the flow of resources misunderstood, inefficient, and produces a lot of waste. The accounting information system of Chinese enterprises is not perfect and the quality of accounting information is not high. The reason is that the quality of Accountants in Chinese enterprises is not high, and the accounting standards and rules and regulations in China are not perfect.

The results show that the enterprises with imperfect accounting information system, low quality accounting information or providing wrong accounting information are generally weak in enterprise management and lack of effective management structure[7]. However, China's imperfect group control system and enterprise management system lead to further distortion of China's accounting information and hinder the establishment of accounting information system.

4. The Relationship between Accounting Information System, Corporate Governance and Enterprise Management

Based on the market economy situation in the new era, the economic development is centered on the real economy, financial economy and digital economy. In modern enterprises, accounting information system uses quantity to realize the function of information resource allocation. Accounting business is an important factor in business operation[8]. Only by effectively managing and ensuring the quality of accounting information, can we provide more reliable and authentic accounting information to managers, so as to achieve scientific, reasonable and correct decision-making. The smooth implementation of accounting business will have an important impact on the internal supervision business and the acquisition of benefits.

The dominant structure is to achieve the purpose of supervision through external supervision and internal supervision. The former is mainly a comprehensive monitoring of the external environment of the enterprise to monitor whether the enterprise effectively implements the operation action and whether the enterprise belongs to the capital market[9]. When an enterprise makes its own business judgment, the small and medium-sized shareholders and creditors cannot operate the operator. The direct supervision of the implementation of actions must also rely on the financial data provided by the company and ensure the authenticity and effectiveness of accounting information. The latter is the accuracy of management accounting information, the control and motivation of business operators, the actual, effective and timely accounting information of business operators, the correct decision, and the guarantee provided by the shareholders and the board of directors. The market will directly affect the development of the company. Accounting information is a direct reflection of this impact on the market, and also an important basis for enterprise evaluation[10]. In modern enterprises, there are fierce competition, cooperation and mutual assistance among enterprises. In the process of enterprise sustainable development, the basis of enterprise cooperation is to analyze accounting information, evaluate the strength of partners, select appropriate partners, and reasonably select cooperation contents and methods. Accounting information comprehensively reflects the cash situation, recruitment situation and business performance of the enterprise. It is necessary for business operators to use and effectively organize the internal structure, realize the use of accounting information system, and provide support in the fierce market competition, so as to promote the sustainable development and rapid development of enterprises.

Accounting information system plays an important role in the internal control and management of enterprise management. Accounting information system can achieve the goal of standardization of business behavior and ensure the decentralization of information through the effective control of financial information. The dominant structure is closely related to the business operation. If accounting information can not provide effective information to the control structure, it will hinder the smooth development of enterprise management, and it is difficult to realize the role, influence and regulation of internal self-regulation.

If enterprises want to achieve sustainable development and growth, they need to improve their internal self-management mechanism to ensure the effective implementation of rules and regulations and control. At the same time, it can carry out business activities smoothly. The important guarantee of relevant internal system and rules and regulations can realize the

comprehensive and accurate record of enterprise assets and ensure the consistency of enterprise assets. When enterprises carry out internal management, the development of audit business depends on the accounting information system. Based on the concept of modern management, more and more people pay attention to the importance of internal audit. The smooth implementation of internal audit meets the development of enterprises in the new era, at the same time, it can effectively control and contain all the internal behaviors of enterprises. The development of internal control business needs comprehensive management decision-making, management system and organization system.

5. Conclusion

In a word, in order to ensure sustainable, healthy, stable and rapid development, it is necessary to carry out daily operation and management based on the market economy system in the new era and the modern enterprise system and economic system reform that are constantly improved and deepened. Provide work, appropriate adjustment, improve the quality of accounting information, and provide a solid information guarantee for the decision-making of operators. Effective enterprise management, organizational structure, accounting information system unification, only according to mutual influence and control, in order to achieve the smooth development of related work and related functions can effectively achieve the function. Development assistance.

References

- [1] Xin Chen, Qizhi Dai, Chaohong Na. (2019). The value of enterprise information systems under different corporate governance aspects. *Information Technology and Management*, no. 2, pp. 1-25.
- [2] Yishuang Meng. (2018). Establishment and application of Enterprise management maturity model based on multimedia data information systems. *Multimedia Tools & Applications*, vol. 78, no. 5, pp. 1-23.
- [3] Sameh Ammar. (2017). Enterprise systems, business process management and UK-management accounting practices: Cross-sectional case studies. *Qualitative Research in Accounting & Management*, vol. 14, no. 3, pp. 230-281.
- [4] Susilowati E, Utomo S D, Setiawanta Y. (2017). Blue Ocean Strategy: An Investigation of the Effect of Business Strategy, Information Accounting Management System, Mental Model Implementation on Managerial Performance. vol. 23, no. 8, pp. 7239-7242.
- [5] SHAO Zhen, FENG Yuqiang, WANG Tienan. (2017). Impact of Transformational Leadership Style and IS-Business Strategy Alignment on Assimilation of Enterprise Information Systems. *Journal of Systems & Management*.
- [6] Gül Tekin Temur, Bersam Bolat. (2018). A robust MCDM approach for ERP system selection under uncertain environment based on worst case scenario. *Journal of Enterprise Information Management*, vol. 31, no. 3, pp. 00-00.
- [7] Nicolas Mayer, Jocelyn Aubert, Eric Grandry. (2018). An integrated conceptual model for information system security risk management supported by enterprise architecture management. *Software & Systems Modeling*, vol. 18, no. 3, pp. 1-28.
- [8] Hardyansyah W. (2017). Designing it governance document on security management information system process based on iso/iec 17799 case study of it development sector, communication and information technology department of east java.
- [9] Wei Fei. (2017). Stakeholders' Behavior Analysis and Enterprise Management Strategy Selection in Chinese Ancient Village Tourism Development. *Joint China-Dutch Workshop on Game Theory and Applications China Meeting on Game Theory and Applications*.
- [10] Xiong Jie, Sun Daoyin. (2017). School of Information. A Study of the Relationship among Enterprise Social Capital, Technical Knowledge Acquisition and Product Innovation Performance. *Management Review*.