

Internal Control Mechanism of Enterprise Accounting Information System

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Abstract

Scientific management concepts and methods are gradually being applied in the actual management and reform of Chinese enterprises. Some enterprises in our country have implemented informatization construction, among which the accounting information system has gradually formed a scale. To fully guarantee the accuracy of the financial accounting information used in the operation of the enterprise, thereby effectively improving the economic benefits of the enterprise, managers should effectively innovate the internal accounting information system of the enterprise and strengthen the internal control of the enterprise. The paper introduces the basic concepts of enterprise accounting information system, expounds the importance of internal control of enterprise accounting information system and the existing shortcomings, and proposes optimization suggestions accordingly, aiming to promote the further development of enterprise accounting information system.

Keywords

Enterprise; Accounting information system; Internal control; Mechanism.

1. Introduction

When an enterprise builds an informationized accounting system, it needs to pay attention to the foundation and importance of the internal environment, the risk assessment part of the accounting work, use the internal control mechanism, and use communication and information as the basic conditions to choose an appropriate internal supervision mechanism. The operation of the enterprise's accounting information system is supervised and controlled, so as to ensure that the enterprise's accounting information system can perform its due functions.

With the continuous deepening of the reform and opening up process, my country's social economy is showing a trend of rapid rise. At the same time, my country's information technology research and application are also constantly deepening. The continuous development of social economy and the deepening of information technology research have effectively updated the development model of various enterprises in our country, and the operation and system environment of the internal information work system of the enterprise Gradually began to change. In particular, the accounting department within the enterprise has made significant progress in the application of information systems and the integration of information technology and accounting work concepts. However, as far as the actual development of the accounting department of Chinese enterprises is concerned, there are still many problems and shortcomings in the internal operation of the accounting information system. To ensure that the accounting information system can fully function, it is necessary to ensure the stability of the internal control mechanism. And on the basis of the effective operation of the current accounting information system, strengthen the effectiveness of the internal control mechanism [1].

2. Basic Concepts of Enterprise Accounting Information System

As far as the internal working mechanism of the enterprise is concerned, the accounting information system is mainly responsible for the unified storage and management of enterprise operations, economic information and financial information, and at the same time, it controls the enterprise's capital management. With the rapid development of today's social science and technology, the internal accounting work of enterprises mainly depends on the operation of computers. The use of computers and Internet platforms for the operation and management of accounting information systems can maximize the simultaneous improvement of accounting work quality and work efficiency. Correspondingly, if you want to ensure that the accounting information system exerts its due effects, you need the support of professional equipment and related operating materials. Only by ensuring the normal operation of the accounting information system can the normal development of the enterprise be ensured to the greatest extent, thereby effectively improving the enterprise's performance. Economic benefits, at the same time, promote the improvement of corporate social benefits to a certain extent [2].

At present, some enterprises in our country use the ERP system to uniformly manage and call the accounting information in the process of business development. The ERP management system is relatively complete, and its practical application range is relatively wide, which can meet the needs of accounting work for the normal development of enterprises to a certain extent.

3. Importance of Internal Control of Enterprise Accounting Information System

The accounting information system has an important influence on the normal operation and development of the enterprise. The accounting information system is not only responsible for the comprehensive feedback on the economic situation of the enterprise, but also an important reference factor for the decision-making of enterprise managers. Effective management and control of the accounting information system of an enterprise is mainly achieved by standardizing the setting of different jobs in the accounting department, thereby optimizing various accounting tasks. By strengthening internal control, it is conducive to strengthen the professionalism, accuracy and convenience of corporate accounting information systems. Therefore, many companies actively implement internal control mechanisms to control the operation of accounting information systems. At the same time, the internal control mechanism of the enterprise accounting information system is also an important part of the overall internal control system of the enterprise. The comprehensive implementation of the internal control mechanism of the accounting information system can effectively enhance the security of the company's operating funds, and at the same time, it can maximize the reliability and accuracy of accounting work, thereby helping the company to obtain higher economic benefits [3].

4. Problems of Internal Control of Enterprise Accounting Information System

(1) There are hidden dangers in corporate accounting information systems.

At present, the security level of the internal accounting information system of enterprises is relatively low, which is mainly reflected in the following two aspects:

On the one hand, the security precautions of the corporate accounting information system are insufficient. Due to the comprehensive application of computer information technology and the rapid development of Internet technology, the stand-alone information system under the traditional development model has been unable to meet actual needs, the limitations of

information dissemination have also been broken, and the internal control mechanism of the accounting information system has become more scientific and Standardization, which has greatly improved the application effect of computer information technology. However, the participation of the Internet platform makes it very easy to share and access all kinds of service information of the enterprise. In the process of information access, if the internal accounting information system of the enterprise searches for information on a large scale through the Internet, or performs input and output processing of information and data, It is extremely likely to be infected with network viruses or be maliciously damaged by criminals. In this process, if the internal control personnel do not take specific prevention and control measures, such as setting up firewalls, and fail to check and predict the risk vulnerabilities, it is extremely easy for the above illegal operations to steal the internal accounting information and financial data of the enterprise invisibly, leading to The accounting information system of the enterprise cannot be used or even collapsed, which restricts the development of enterprise financial work and the advancement of daily operations [4].

On the other hand, the user authorization mechanism of the enterprise accounting information system needs to be improved. Under the traditional enterprise development mechanism, the most commonly used method for internal control of the accounting information system is the hierarchical authorization method, that is, the security of accounting information is guaranteed through layer-by-layer approval. If an accounting document needs to be reviewed, it needs to be submitted for approval layer by layer, and authorization processing is performed layer by layer on this basis. This leads to the problem of leakage or incorrect transmission of accounting information during the layer-by-layer audit. At the same time, different levels of approval personnel are required to cooperate with each other in time. This type of approval method seems to have a certain degree of security protection, but it is easy to cause the lack of accounting information, resulting in poor security of the accounting information system of the enterprise, which is not conducive to the enterprise. steady development. At present, with the rapid development of computer technology and information technology, the internal accounting information system of the enterprise is gradually improved, and the traditional hierarchical authorization method is gradually being transformed into oral instructions and password instructions, which not only improves the security of accounting work to a certain extent And the overall work efficiency, but also effectively enhance the security of the accounting information system. However, some hackers who are proficient in computer operations are likely to decipher the password. If the password instructions are lost or cracked, it will cause problems in the overall operating mechanism of the corporate accounting information system, which will not only make the company's accounting information unsafe, but also possible It has serious and irreversible consequences for the stable development of the enterprise [5].

(2) Insufficient data accuracy of the corporate accounting information system.

In the information age, problems such as poor self-correction ability and automatic resetting of corporate accounting information systems have gradually exposed, which have caused major obstacles to the normal business development of the enterprise and the operation of the internal management mechanism of the enterprise. For example, if the original data in the computer reports errors, then various subsequent input and output operations will have cumulative errors. If the original data cannot be corrected in time, it will have a greater negative impact on the economic development of the enterprise. The accounting information system itself does not have inspection and correction functions. If there is no clear requirement for data review in the internal control mechanism, it will be necessary for the staff to modify the original data after a problem occurs, and the operation needs to be re-operated, which will greatly increase the accounting The workload of the staff has caused the development burden of the enterprise to continue to increase. In addition, the internal control function of the corporate

accounting information system is also prone to failure. The internal control function of the information system is directly related to the operation of the system's various applications. Once the system has problems, the overall internal control mechanism cannot handle the problem in a timely manner. Effective identification will lead to chain reactions, inaccurate calculations of accounting information system data, and even failure of part of the system program or unexplained errors, which will affect the normal operation of corporate accounting.

5. Countermeasures for Internal Control of Enterprise Accounting Information System

(1) Strengthen the security management of corporate accounting information systems.

In order to increase the internal control of the corporate accounting information system, first of all, it is necessary to optimize the network security management system. Corporate managers and accounting personnel should fully realize the importance of network security and learn the basic design concepts of network security systems. This analyzes the security management mechanism of the company's own accounting information system, fully realizes the hidden dangers and loopholes in the operation of the accounting information system, and takes corresponding measures and designs reasonable emergency response plans. In the practice of specific optimization and enhancement, the core of the enterprise's improvement of network security management mechanism is to design and establish a network access control mechanism reasonably, so as to effectively avoid and control network risks. The network access control mechanism is generally achieved by setting user access rights: one is that the accounting information system needs to verify and automatically identify the user's real name; the other is that the accounting information system needs to automatically identify the user's verification code and entered password; It is the accounting information system that requires a comprehensive review and analysis of the security of user accounts. After these three basic steps are completed, the system needs to analyze the execution results of the steps to determine whether the user has the right to access or modify the system information. The establishment of a network access control mechanism can shield part of the security threats and hidden dangers of network information.

Secondly, in the face of the fast update of all kinds of software and more data in the information age, if you want to ensure that the internal accounting information system of the enterprise can operate effectively, you need to check, update and repair the system in a timely manner. System vulnerabilities must be repaired in time to avoid information leakage problems. Specifically, in order to ensure the effectiveness of network security management, it is necessary to update the accounting information system in a timely manner to ensure that the operating mechanism of the accounting information system is in the latest state, and to avoid the failure of the detection of new loopholes to cause the overall collapse of the corporate accounting information system Condition. Only by improving and updating the enterprise's accounting information system in a timely manner and implementing computer firewalls and other security protection measures can a reasonable security verification mechanism be formed, effectively avoiding the problem of information loss, and ensuring the security of the accounting information system to the utmost extent.

Finally, while updating the accounting information system in time, it is necessary to improve and optimize the internal settings and related network configuration of the enterprise accounting information system, which can improve the security of network information in the process of enterprise economic development to a certain extent. Before performing maintenance operations on the information system, corporate staff must back up the original data to avoid the loss of corporate accounting information caused by failures in the process of updating the configuration. This is not only the focus of ensuring the stable development of the

enterprise, but also the network information security management mechanism important parts of. According to the importance of the original data, enterprises can be divided into different levels for classification storage, and the enterprise's accounting information data can be encrypted and strictly audited layer by layer. At the same time, the continuous improvement of the information backup mechanism can be used in optimizing the enterprise accounting information system. At the same time as the internal control mechanism, the safety performance is enhanced to ensure the sustainable and healthy development of the enterprise. (2) Take multiple measures simultaneously to comprehensively improve the internal control mechanism of the enterprise accounting information system.

First of all, for enterprise development, the internal control risk prevention and response mechanism of an enterprise is constantly changing with the overall development of the enterprise, and needs to be adjusted accordingly according to the development needs and objective conditions of the enterprise. Therefore, when the market competition faced by the enterprise changes or the social demand changes, the development strategy of the enterprise needs to be changed accordingly. At this time, the internal risk control mechanism of the enterprise also needs to be adjusted and optimized. Therefore, before perfecting and optimizing the internal control mechanism, an enterprise must fully understand the changes in its own development conditions and external objective conditions, and comprehensively think about its own development positioning, the socio-economic environment, and the development trend of the economic market. At the same time, Fully control the advantages and disadvantages of the enterprise in the development process, and optimize and adjust on this basis, and then effectively optimize the internal control mechanism and risk management system.

Secondly, when companies select staff for internal control positions in the accounting information system, they need to conduct a comprehensive assessment of the staff's comprehensive quality and professionalism, and refer to the assessment and evaluation results of staff's daily work to ensure that they have a comprehensive understanding of the staff's professionalism. On this basis, combined with the actual degree of adaptation to the internal control positions, flexible adjustment of the staff's position allocation is carried out to maximize work efficiency. When reassigning the positions of the staff in the accounting department, it is necessary to assess the staff's risk awareness and comprehensive control of the data, and discover the problems in the financial data in a timely manner in daily management. The root cause is the accuracy and effectiveness of the data. Provides protection for sex. At the same time, focus on assessing the staff responsible for the management of the accounting information system to ensure that they are competent for this task. In addition, it is necessary to conduct corresponding job tests according to the characteristics of the job responsibilities of the staff, requiring them not only to avoid potential risks in the accounting work, but also to discover the problems and loopholes in the operation of the accounting information system in a timely manner, so as to face the accounting information system When dealing with risks and data issues, they can calmly analyze the issues and propose the most effective solutions to minimize the negative impact of the accounting information system and financial analysis data on the development of the enterprise, and ensure the stable development of the enterprise.

Finally, since the normal operation of the internal control mechanism of the enterprise accounting information system requires high professionalism, the enterprise can appropriately select professional supervisory and managerial personnel, or it can start from a third-party organization to control the internal control mechanism of the accounting information system. Carry out effective supervision and control. At present, some companies have chosen this internal control mode. This mode can not only effectively improve the actual work efficiency of internal control staff, but also effectively improve the quality of internal control work, comprehensively restrict the professional ethics and daily behavior of the staff, and at the same time, The internal control of the accounting information system has become more standardized

and standardized, and the stability and accuracy of the operation of the accounting information system have been comprehensively improved. The internal control mechanism based on third-party supervision can provide a more complete and comprehensive risk response strategy for the economic development of the enterprise, and promote the improvement of the overall economic development strategy of the enterprise.

6. Conclusion

All in all, the big data information era with information technology as the main productivity has come in full swing, and companies need to ensure that the internal control staff of the information system in the accounting department are comprehensive talents. Specifically, internal control staff not only need to have basic accounting-related knowledge, but also need to be proficient in computerization technology related to accounting work. At the same time, they must learn network security technology in depth to ensure the normal operation of corporate accounting information systems. Regulate their professional behaviors through the guidance of cybersecurity awareness. Only the internal control staff with innovative work concepts and professional knowledge reserves can ensure that the internal control work of the enterprise accounting information system meets the development needs of the information age, and establish a safe and efficient work operation mechanism within the enterprise to ensure that the enterprise It can develop rapidly and healthily, and promote the common improvement of the economic and social benefits of the enterprise.

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