

The Influence of Accounting Informationization on Enterprise Internal Control and Counter Measures

Shijie

School of Economics and Management, Xidian University

Abstract: *Enterprise internal control is an important indicator to measure the modern management level of enterprises, and the rapid development of accounting information has brought new problems and challenges to internal control of enterprises. This paper briefly introduces the status quo of accounting informationization on the internal control of enterprises, and proposes counter measures for internal control of enterprises under accounting informationization.*

Keywords: accounting informationization internal control influence and counter measure

1. Introduction

With the improvement of the level of enterprise accounting information, enterprises must adapt to new trends and establish a strong internal control system to ensure the effective operation of the accounting information system.

2. The Status Quo of the Impact of Accounting Informationization on Internal Control of Enterprises

The status quo of accounting informationization on internal control of enterprises mainly shows: insufficient understanding of internal control awareness, weak basic management; inadequate internal control system, increased risk of corporate management; inadequate control of information system, lack of professional composite informationization Talent.

3. The Impact of Accounting Information on Internal Control

The impact of the improvement of accounting informationization on the internal control of enterprises mainly includes:

- 1) The importance of authority control is enhanced, the form of internal control changes, the internal audit function is weakened, and the scope of internal control is expanded. 1. Accounting informationization realizes the automation and real-time of enterprise information processing. The realization of the control of people is mainly based on the control of people and machines, and puts higher demands on the operator's identification and authorization control. 2. The internal control mode and operation mode of the enterprise are changed from manual control to manual control and program control. The form of internal control has been transformed from institutional control to operational control and program control. The internal control mode is mainly based on the mutual restraint of posts, and the transformation into data input plays an important role in internal control and human-machine interaction control is the focus. 3. Many business processes have been greatly simplified and completed by computers. Labor cannot directly participate and control. Some internal containment

measures cannot be effectively implemented, and their audit mechanism is weakened. 4. The scope of internal control is further extended to the control of computer hardware, software system development, operation and maintenance.

- 2) The risk of internal control is increased, and the safety risks of accounting data are prominent. Mainly: 1. In recent years, online accounting, online banking payment, etc., these functions need more effective control. 2. The carrier of accounting information records is transformed from a single paper into a variety of media, from relative security to internal and external security risks. It is easy to find, identifiable, traceable, difficult to find, and leave no traces. There are also computer hardware system failures, viruses, etc., which will also compromise the security of the data.

In summary, to realize accounting informationization, the original internal control method can not meet the requirements of rapid development of accounting informationization, and it is necessary to establish and improve the internal control system of enterprises in the new situation of accounting informationization.

4. The Counter Measures of accounting Informationization to Internal Control

- 1) Establish a new concept of internal control construction. Enterprises should strengthen organizational leadership, update concepts, and advocate a good atmosphere for all employees to participate in internal control construction and a new concept of internal control.
- 2) Improve the internal control system of accounting informationization. Mainly: 1. Strengthen the control of the whole process of accounting information system and integrate it into the construction of internal control system. 2. Establish a post mechanism for mutual supervision and restriction, especially to strengthen the function of manual audit, improve the punishment mechanism, and standardize password management. 3. Ensure the safe operation of computer hardware and software through effective prevention and security management. 4. Improve the management of full-time, regular inspection and storage of electronic accounting files to ensure the security of accounting files. 5.

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- Strengthen the internal audit supervision of the accounting information system and timely rectify the problems found. 6. Strengthen internal risk management and timely adjust response strategies.
- 3) Grasping the construction of a composite talent team. Talent level is the key to improving the level of accounting information. It is necessary to strengthen the comprehensive quality of various types of management personnel and build a team of composite talents.

In short, enterprises should conform to the development trend of accounting informationization, establish and improve the internal control system of enterprises according to local conditions, in order to make accounting informationization play an effective role in the internal control of enterprises.

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