Problems and Countermeasures of Internal Control of Computerized Accounting Under the Internet Perspective

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Abstract: In the accounting system, the emergence and popularization of computerized accounting has made mankind realize the idea of "replacing people with machines". This paper analyzes the advantages and problems brought by the accounting computerization, and points out how to ensure the safety of accounting computerization, while improving the timeliness and accuracy of accounting treatment, has become a problem to be solved by the units of the computerization. Therefore, vigorously advancing the computerization process of accounting information management has become a top priority for enterprise management.

Keywords: computerized accounting internal control problems and Countermeasures

I. Introduction
Compared with the traditional manual financial records, it has a qualitative change in the accounting tool, and in the process of dealing with the accounting information data, many aspects of accounting methods, processes and internal control management have changed greatly with the previous manual methods. The emergence of computerized accounting has played an important role in accounting theory and accounting practice. Accounting computerization improves the accuracy of enterprise accounting, ensures the correctness of enterprise decision making, and improves the reform of accounting function. It can not only enhance the financial efficiency, but also improve the internal control management of our national economy, which has a very important position. The original manual accounting is slowly changed by the current accounting computerization development, which has realized the efficiency, shortcut and convenience of accounting and management and internal control. This development has reduced the labor intensity of accounting work to a certain extent, and has improved the real time of accounting information.
2. Accounting analysis of internal control problems

(1) on the internal control of attention is not enough, the construction of internal control system is not in place
But at the same time, the workload of the operators and the maintenance personnel of the system has increased, there are new demands and new contradictions. After the implementation of computerization, enterprises should set up a set of internal control systems to cope with them. At present, many enterprises do not have such a system, so the management system does not follow the rules, which makes the operation of the computerization of enterprises have a certain impact. The basic work of the enterprise is weak, and there will be some problems in the establishment of the computerization, which leads to the long parallel time between the hand and the computer, and increases the workload of the accountants.

(2) Computerized accounting system does not play a role to avoid the financial risks of enterprise
Financial data in an enterprise is an absolutely confidential document, which has a direct relationship with the development and survival of an enterprise. After the use of the computerization system, all the accounting data will be stored in the computer, so whether the accounting work can be used normally depends on the stability and safety of the computer. Once the computer has an accident, the cross level data will be lost, and sometimes it has an impact on the operation of the enterprise. At present, many enterprises do not pay much attention to the management of these magnetic storage.

(3) Accounting information disclosure of internal control in China has some problems of environment
The accounting information disclosure of the company is lagging behind, and the laws and regulations of the company's accounting information disclosure are still very scarce. The information disclosed by enterprises is not comprehensive and non-standard, and there is no comparability between them. The company's audit report has nothing to do with disclosure. How long will the major events of the company come to be exposed to our society, and what department is the first to be published and published in what form, these have not yet been clearly explained. The relevant laws and regulations are relatively vague. Therefore, it is easy to make the government and related departments, and many enterprises do not make the financial information open, so that there are some problems in the disclosure of information.

(4) Paperless transaction process is not perfect
The model of the enterprise's electronic accounting is based on the voucher and the original bill input, then the other data computer will automatically root the two data to complete, and the number of the proceeds. It is stored directly in the disk. The electronic data are expressed on the basis of the same characters, then there will be such a problem. In some cases, the accounting data of the enterprise have been modified, but no one knows that it has certain restrictions on the computerization of the accounting information of the enterprise.

3. Improve the internal control strategy recommendations under the accounting computerization environment.

(1) Accounting computerization work environment should continue to implement effective internal control principles
For post responsibility division to improve the accounting operation process to a good standard. After the implementation of the accounting computerization, the enterprise should establish a relative internal control system, the responsibility of the accountants should be
very clear, the computer equipment should have good protection measures, and the information of accounting information has a good accuracy. This has a certain degree of precaution for non user personnel in the operation of computers and financial software, and can be safe for programs and data in the computer. There is a clear regulation for the operation and authority of the computer operator. The operation password is a good line of defense for the operator's identity restriction, and each person should manage his own password. Therefore, the accounting computerization work environment should continue to implement effective internal control principles.

(2) Accounting computerization internal control environment should also Caution! Economic data protection

The financial department of China has issued a series of management methods and provisions for accounting computerization, in order to ensure the standardization and safety of the use of accounting computerization. The internal control of accounting computerization in China should also pay attention to the safety protection of economic data. If the enterprise has a new economic business, once the computerization is processed, it needs to be backed up on time, and at the same time, the exact time of the file and the information of the operating staff should be marked on the backup plate. In addition, we also need separate management, separate custodial and decentralization management, through this method to prevent safety accidents, in order to prevent the destruction and unrecoverable of the overall financial data system of the enterprise, to protect the security.

(3) To further improve the internal control system

In this case, the relevant entrepreneurs and related economists have put forward the concept of such an accounting information system, which has a new perspective for the organizational structure of the enterprise, and a reasonable accounting for the enterprise. The information system has a good foundation.

Today's enterprises have been using accounting assistant control methods for a long time to maintain a qualitative management in finance. For example, enterprises are now using some accounting methods such as authorization, property preservation, double entry bookkeeping and so on. Now there are many advanced electronic methods, such as the overall budget, the standard control of cost, and the calculation of the intangible assets of some enterprises. These methods are used in foreign enterprises or large domestic enterprises, but it is not universal, in addition to the economic environment and thinking. The main idea is that the combination of computerization and accounting information is not good enough. [12] we can introduce these advanced computerization accounting information systems to present a good combination of accounting control and control, and gradually improve the original accounting control method of the enterprise.

(4) to establish and perfect the accounting computerization operation system

In order to make the accounting computerization information system adapt to the special requirements of the accounting treatment under the computerization environment, the enterprise should establish and improve the operating system of accounting computerization. In order to ensure the safety, integrity and effectiveness of accounting data, the control system and measures that can prevent and correct errors and dispose of fraudulent practices are established to ensure the safe and reliable internal control system and measures of the accounting system.
(5) to improve the accounting personnel of the relevant theoretical level and ability construction

There are some changes in the way, space and efficiency for the accountants of the enterprise. Without the support and operation of high level and high technology compound accounting, computerization has always been an empty word. At present, although there are 12 million financial personnel in China, the compound network talents who are able to adapt to the new situation are very scarce. Enterprises should strengthen training and strive to cultivate compound talents who know both financial knowledge and network knowledge. In this case, the accounting personnel of the enterprise should not only be familiar with the electronic accounting process of the enterprise, but also have some knowledge about the development of the enterprises in which the enterprises belong to the enterprises, so that the internal control personnel of the enterprises should have an understanding of the computerization of the accounting information system and the related knowledge to be increased, and actively respond to the internal control. Facing the challenge, enterprises must pay attention to the training and development of these talents, strengthen the training of personnel financial accounting software, and strengthen the computerization knowledge and the related network education through the accounting computerization grade examination, the accounting title examination and the continuing education of the accountants, so as to improve the professional quality of the accountants. For accounting software, we should consider the continuous development ability, daily maintenance ability, technical support ability and channel strategy of software developers. Strengthen the operation of system administrators to avoid unnecessary losses and risks to the system by avoiding personnel factors or improper operation.

References:
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