Research on Enterprise Internal Accounting Control Objective Structure and Its Stratification Setting

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[Abstract] this article holds that the basic theory of constructing the internal accounting control objectives of the enterprise is that the relationship between the property rights of enterprises under the modern enterprise system, the structure of management power and responsibility arrangement in the governance structure and the diversity of the requirements of the enterprise's economic management. On the basis of determining the basic objectives of internal accounting control in the enterprise, the specific objectives of the internal accounting control should be divided and designed according to the level of corporate governance structure and the content level of the internal accounting control objectives of the enterprise, so as to facilitate the implementation and implementation of the requirements of the internal accounting control system.

Key words: internal accounting, control objectives and structure

It is one of the important contents of the enterprise management science to carry out the modern enterprise system and strengthen the internal accounting control of the enterprise. It is one of the important problems to realize the internal accounting control in the enterprise to construct the internal accounting control target correctly and reasonably, especially in the hierarchical design according to the content of the power and responsibility relationship and the contents of the internal accounting control target in the corporate governance structure.

1. The target of internal accounting control of enterprise structure

The essence of the modern enterprise system is a kind of enterprise management system which restricts and depends on the separation of the ownership of enterprise ownership and management right, the right of management and supervision. In this multi stakeholder structure, the internal accounting control of the enterprise includes "accounting control". Also including the "control of accounting", from the Ministry of finance "the basic standard of internal accounting control" (the draft of the draft) fifth "unit responsible for the establishment of internal control of the unit and the effective implementation of the responsibility of the unit" and other regulations, also obviously including "control of the accounting."

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Different stakeholders are different to the power and economic interests of the enterprises and their responsibilities, and the purpose of implementing accounting control is different. Therefore, the internal power and responsibility structure of the enterprise determines the internal accounting control goal of the enterprise. Of course, when we study the different objectives of internal accounting control in the enterprise, we do not deny that the overall objective of internal accounting control in the enterprise has the same place, that is to strengthen the internal economic management and improve the economic benefit of the enterprise, which is the common place of the interests of the parties of the interests of the enterprise. Therefore, it is the coordination of the enterprise. The basic points and fundamental basis for accounting department to control specific objectives are not equal, inconsistent or even contradictory and contradictory.

Among the stakeholders in modern enterprises, the core groups are the two groups of business owners and managers. According to this principle, the internal accounting control objectives of an enterprise can be divided into two main objectives: the owner's target and the manager's target. The enterprise owners are most concerned about their investment in the security and profitability of the enterprise capital, and their capital preservation and value-added objectives. They expect to obtain true and reliable accounting information. Accordingly, the objective evaluation of the business results of the enterprise, the correct evaluation of the financial situation of the enterprise in order to make the correct investment decision, this objective is the goal. The realization must rely on effective and high-quality accounting control as a guarantee. Therefore, the main goal of internal accounting control of enterprise owners is to standardize the accounting behavior of enterprises, ensure the authenticity and integrity of accounting information, and improve the quality of accounting information. The real, complete, relevant and timely accounting information is the basic basis for the owner to understand and verify whether the trustee is honest and reliable, and whether it fulfills the responsibility of the trustee. The owner can understand the financial situation and operation of the enterprise in a timely manner through the accounting information, and can understand the accounting information through the analysis of the accounting information. To grasp the security and profitability of its capital and the factors affecting the long-term development of the enterprise, so as to implement the necessary intervention and control of the business management activities and managers. The enterprise managers are most concerned about how to strengthen the internal management of enterprises, fully fulfill their responsibility of trustee and management, maximize the economic benefits of enterprises, and ensure the realization of enterprise management goals. It is unimaginable for business operators to achieve these goals without accounting control. Therefore, the goal of the enterprise managers to implement accounting control and through accounting control is mainly to establish and improve the organizational structure of internal management which conforms to the requirements of modern economic management and form a scientific decision-making mechanism. System and supervision mechanism to ensure the realization of enterprise management objectives, establish effective risk control mechanism, strengthen risk management, ensure the healthy operation of business activities, block loopholes, eliminate hidden dangers, prevent and correct various frauds and fraudulent practices in time to protect the safety of enterprise property. To provide timely financial reports and other accounting information to the owners of the enterprise for the purpose of relieving their fiduciary duties.
2. The internal accounting control of the enterprise target according to the corporate governance structure hierarchy and its design

According to the principle of corporate governance structure, the objectives of the internal accounting control of the owners and managers of the enterprises should be specifically divided into the targets of the internal accounting control of the shareholders, the shareholders' meeting, the board of directors, the board of supervisors, the manager, the accounting manager, the internal audit and so on. Shareholders enjoy ownership and shareholder rights as investors of enterprise capital and holders of shares. In internal accounting control, the shareholders have the right to review financial books and shareholders' General Assembly resolutions and supervise the management of the company; the shareholders' meeting is the highest statutory right organ of the company, and enjoys the right of resolution, the right to hear the report and the right to check. The east conference can check the financial and accounting reports made by the board of directors and check the reports submitted by the supervisors after the audit of these financial accounting reports and account books. Internal audit is the basic content and way of internal accounting control in an enterprise. Internal audit in China is mainly responsible for the principal responsible person in the unit and responsible for the general manager or board of directors. The main objective of internal audit is to check the implementation of the internal control system and to supervise the implementation of the internal regulations. And implementation, understand the problems in the implementation, timely feedback, and promote the timely improvement of the work of the unit leaders and improve the system. In the system of internal audit in China, the outstanding problem is the identity of internal audit and the positioning of the target. That is, who is responsible for the quasi service? The monitoring mechanism of most countries in the world, including two kinds of monorail system and double track system. Countries with monorail, such as the United States, the United Kingdom, and Singapore, are set up mainly by the shareholders' Association and the board of directors, which are divided into one or several committees in the board of directors. The audit committee with direct supervision responsibility is the audit committee whose main responsibility is the structure of the internal control of the Monitor Company and the review. The Department of audit, the recommended company visa accountant, the annual internal control plan of the company, the financial report of the company, and so on. With the dual track countries such as Germany and Japan, the organization of the Limited by Share Ltd is mainly composed of the three parties of the shareholders' meeting, the board of directors and the supervisor (i.e. the supervisory board), and the main mechanism of its monitoring is the board of directors. In charge of the operation of the business, the supervisor shall be responsible for supervising the execution of the business of the board.

3. Enterprise internal accounting control objectives according to the content hierarchy and its design

According to the content level, the internal accounting control target of the enterprise is divided into the following: the internal control system is scientific and reasonable, the checking and preventing the fraud and the timely and accurate, the property safety and integrity, the healthy operation of the business activities, the effective risk control system, the true and complete accounting information, the timely and useful accounting information, the
perfect management system and the management efficiency. The internal accounting control objectives are connected and interdependent, and the former is the basis and condition of the latter.

It can be seen that the safety and integrity of property is not only the safety and integrity of natural material and power form, but also the safety and integrity of the form of property value. Therefore, the safety and integrity of property is the common internal control goal and responsibility of various departments of the enterprise. Promoting and ensuring the healthy operation of business activities is one of the basic objectives of internal accounting control in enterprises. The healthy operation of business activities should refer to the reasonable and legitimate business activities, meet the requirements of the business objectives and benefit more than the cost principle, and the business risks are within the foreseeable range of control. The means and methods of business activities are scientific and free of law and discipline, and the effect of business activities has the benefit and foresight of sustainable development. The operation procedure of business activities is clear, fast and efficient. The operation of business departments and personnel is strong and positive, so the business activities are healthy and healthy. This internal control goal covers the specific control objectives. The main content of the effective target of the risk control system should include the types of risks, the content, the degree of risk, the risk occurrence and the prevention department, the sound risk assessment mechanism, the proper precautions against risk avoidance, the sensitive and accurate feedback of the risk information, the prohibitions of risk prevention and the reward and punishment of risk prevention. The degree is strict and so on.

In a word, the perfect sublimation of accounting professional ethics refers to the "control" and "self-control" in the process of implementing the internal accounting control in the enterprise, which encourages the professional accountants to further establish and enhance the correct sense of professional conscience and professional responsibility of accounting, and then to achieve a state of the perfection and sublimation of accounting professional ethics. In a sense, the process of internal accounting control is also the self disciplined process of accounting professional ethics. Therefore, as far as the professional accountants are concerned, it can promote the continuous improvement and sublimation of their accounting professional ethics, which is the highest goal and spiritual realm to carry out the internal accounting control of the enterprise.

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