Research on the Problems of Internal Control in Accounting Computerization

Jia-Hui Yu and Fang-Lan Xu

Abstract: first, by analyzing the changes in the internal control of the enterprise since the implementation of the accounting computerization, this paper discusses the problems of internal control of enterprises under the environment of accounting computerization. Then, on the basis of discussing the existing problems of internal control in the environment of accounting computerization, the corresponding measures are put forward from three aspects, such as the continuous improvement of various related systems, the corresponding measures to play an active role in financial management and the strengthening of the basic management of Finance and accounting.

Key words: accounting computerization internal control of enterprises

Preface
Since the reform and opening up, with the continuous development of the market economy, the accounting system of Chinese enterprises has also been unprecedented development and improvement. Especially after the new century, the development of the Internet has made the enterprises in all walks of life more and more dependent on information, and almost all large Chinese enterprises and even a lot of small and medium private enterprises and individual operators have realized accounting computerization. Whether accounting or financial management, the wide application of computerized accounting has made great changes in the internal control environment. Therefore, in order to make full use of the accounting computerization, it is very important to make sure that the property security of the enterprises, especially the state-owned enterprises, and prevent some corrupt and corrupt elements to use the loopholes in the internal management to carry out illegal activities, and to establish a set of internal control system suitable for the application of accounting computerization.

First, the influence of computerized accounting on enterprise internal control.
Since the 80s of last century, the development of accounting computerization has gone through more than thirty years. However, the objective of internal control is to ensure the security of the enterprise assets, the accurate and reliable information of all kinds of financial data as well as the objective operation and production activities,

Nanchang Institute of Science & Technology, Jiangxi, Nanchang, 330108
regardless of the traditional accounting information processing methods such as manual accounting and other traditional accounting information processing, or the accounting computerization environment. Real accounting information. In particular, in recent years, the deposits of some large state-owned enterprises are "gone" (the executives are stolen), exposing not only some defects in the internal control of banks and other financial enterprises, but also the imperfect system of their own internal control. Accounting computerization brings efficiency and speed, but also brings new challenges to internal control of enterprises. The difference between the internal control of enterprise and the traditional manual conditions under the environment of accounting computerization can be explained in detail through the following table 1.

Table 1. Comparison of internal control before and after accounting computerization.

<table>
<thead>
<tr>
<th>Project</th>
<th>Traditional manual accounting</th>
<th>Computerization accounting</th>
</tr>
</thead>
<tbody>
<tr>
<td>Key point of control</td>
<td>It is mainly about the control of related personnel engaged in accounting activities.</td>
<td>There are both control of personnel and control of accounting information facilities such as computers.</td>
</tr>
<tr>
<td>control mode</td>
<td>Mainly reflected in the control of the system, technology prevention and control is not as good as the latter.</td>
<td>There are both institutional control and design control, and safety and reliability are better.</td>
</tr>
<tr>
<td>Jurisdiction</td>
<td>Controlling accounting activities by signing or sealing the responds.</td>
<td>Mainly through authorized documents or passwords to achieve the control of accounting business activities, control means diversified and more flexible.</td>
</tr>
<tr>
<td>Trace of business processing</td>
<td>Retained the traces of treatment</td>
<td>Can achieve no trace processing</td>
</tr>
<tr>
<td>Control range</td>
<td>Control of business processing</td>
<td>Control of business process, system permissions and security aspects.</td>
</tr>
</tbody>
</table>

In short, the general realization of computerized accounting has brought great changes to the internal control of enterprises. The change is not only reflected in the increase of control content and the diversification of control mode, but also the scope of control extends from the accountants to the application field of the computer. The focus of control is also extended to every process step in the accounting computerization system.

**Two, the problems of internal control in accounting computerization environment.**

Under the environment of accounting computerization, all kinds of accounting business activities of enterprises have become more standard and orderly, easy to use accounting information, computer intelligence to deal with accounting information, and emancipate accountants from tedious financial management activities, not only greatly improve the ability of accounting management, but also reduce the accountants. The probability of error increases the accuracy of accounting data at the same time. However, the realization of accounting computerization also brings many new problems to the internal control of the enterprise, which may lead to the failure of the internal control, and then affect the smooth progress of the accounting computerization process.
1. the continuity of data error and so on. Although the realization of accounting computerization can handle the intelligence of accounting information to some extent, the original data still depend on the manual input of the accountants. If there is an error in the initial input of the original data, it will cause all the subsequent calculation errors and a series of operations invalid. And when the internal control of the accounting information processing depends on the computer program, the error in the operation and the error setting in the process will also cause the error of the accounting information processing to occur repeatedly. It may also cause the loss of the original data because of the failure of the information data to be backed up in time.

2. the lack of the supervision of the corresponding internal audit. Most of the enterprises lack the effective internal audit supervision system of accounting computerization, and lack the internal auditors with high professional comprehensive quality. Thus, the auditors do not understand the risk characteristics of the computerization in order to cause the two aspects of the internal audit and the system without law. Questions. Objectively, the concealment of the realization process of the accounting computerization system makes the supervision of the information data a certain degree of difficulty resulting in the imperfection of the internal audit supervision system, and the lack of the comprehensive quality of the internal auditors of the internal auditors, which leads to the weakness of the audit work, which both weaken the interior of the internal audit. The function and function of the audit.

3. the defects of the development of accounting computerization system bring about safety and practicability. To a certain extent, the current accounting software is only part of the accounting information processing function. The content of financial index analysis system and financial risk early warning control is too simple to meet the actual needs of the specific enterprises. Therefore, the realization of accounting computerization only solves the workload of the accountants on the surface, but does not actually bring real economic and management benefits. Furthermore, the accounting software at present is more concerned with the development and development of functional application, and there are many problems and shortcomings in security. It can not constitute the mutual restriction between the application personnel of computer operation, and it is possible for some accountants and even the enterprise executives to benefit. Using functional permissions to modify passwords or steal other passwords at random, login in multiple identities, illegally alter data or steal secret data.

4. the comprehensive professional quality of accounting computerization personnel needs to be improved. Many enterprises, especially the accountants of the state-owned enterprises, can be skillfully applied only to the simple accounting information processing of the accounting computerization, and can not master some more specialized information processing procedures or functions in the accounting software, and even some financial accounting functions in the OFFICE can not be applied skillfully. Many of the research and development functions of the accounting software can not be fully utilized, so some internal control measures have lost the attached soil and can not be implemented naturally.
Three. Analysis and study of Countermeasures

1. Constantly improve all kinds of related systems

First, strengthen the accounting computerization management system. Only by perfecting and restraints in the system can the responsibilities and permissions of the relevant staff of the accounting staff be clearly defined, and some of the losses that could have been avoided can be avoided by transcending the authority and the confusion in management. In particular, some old state-owned enterprises have not established the company system in the modern sense, and each function is in the control of the head of the Department. It is easy to form the financial supervisor to belong to the first hand, and the corruption is inevitable. Therefore, for some old state-owned enterprises, it is of great practical significance to continuously improve the computerized accounting management system.

Second, improve the system of computer management. First, a special machine is formed to ensure that every accountant has his own computer, and the use of the password can be used to prevent other people from using the computer or the data. It can also make a clear and accurate position on the error of the data input. Secondly, in the compound inspection of data, we must also make strict system control through the partial function setting of LAN, so as to reduce the error rate. Finally, regular personal security maintenance is made to ensure that the original data is lost or leaked by computer failure due to system crash and network problems.

2. Give full play to the corresponding measures of financial management

First, through the specialized modules of accounting software. The existing financial and accounting software generally have more commonly used functions, such as accounts exchange, department accounting, individual project independent accounting, and so on. It can be used to carry out some accounting information processing and analysis. For example, the financial statements are analyzed on a regular basis of asset liability rate and liquidity ratio, to avoid the loss of assets; to check the inventory turnover rate and account receivable turnover rate regularly to check the financial statements, and to avoid the use of fictitious accounts for some staff members to engage in malpractices. Therefore, through the realization of specialized modules of accounting software, we can give full play to the role of financial management and enhance the implementation effect of corresponding measures.

Second, the report function of accounting software is implemented. The function of the report processing subsystem in the existing accounting software is very powerful, and the accountants can obtain the corresponding data in any subsystem through the corresponding authority. According to the actual needs of the user, the analysis report format, the text and the calculation formula and the function can be provided by the subsystem. In this way, the accounting information processing can be set in advance by using the function of the report processing subsystem in the accounting software to avoid the accountants. Unauthorized modification of data or fictitious data to achieve the desired result of accounting information processing. Moreover, after defining and storing the financial statements, the generated analysis results can be regularly called to review and evaluate the results of accounting information processing.
3. Strengthening the basic management of Finance and accounting

First, strengthen the function control of accountants. On the one hand, according to the actual situation of the functional departments, the detailed job standards are formulated, the job responsibility system is perfected, the work flow of each post is standardized, and the rights and contents of each accountant are clearly defined. On the other hand, we will constantly improve the Comprehensive Business Literacy of the accountants, and let them learn the related management and the statistics of econometrics at the same time to improve the operation skills of accounting computerization, so as to adapt to the actual needs of the modern enterprise management model of the enterprise and promote the management of the accounting computerization to the management. Type and intelligent transformation. Therefore, we should not only standardize the job standard of the post, but also improve the comprehensive quality of the accountants, and combine the factors of the system with the human factors so as to lay a solid foundation for solving the problems brought by the accounting computerization to the internal control of the enterprise.

Second, internal quality audit is used to solve the problems in the internal control system. As an integral part of accounting management, internal quality auditors are essential. But how to carry out efficient internal quality audit is a common problem in accounting management. Because the accounting information processing in the accounting computerization system is not as visual as the traditional paper recording and processing, it is necessary to make clear audit clues in the accounting computerization system, which is the necessary means to ensure the smooth progress of the internal quality audit. For example, accounting vouchers, accounting books, financial statements and financial analysis reports can be considered as necessary audit clues for internal quality audit. On the basis of making full use of the clear audit clues in the accounting computerization system, the internal control system can be further used to standardize and control the quality audit. According to the necessary audit clues, the current situation of the existing internal control system is reviewed, evaluated and tracked, and the corresponding improvement measures are put forward to the existing deviations and omissions, and the relevant violators are punished according to the system, and a dynamic internal control system is formed.

Conclusion

With the continuous improvement of the degree of electronic information, computerized accounting is the inevitable outcome of the development of information technology and the continuous improvement of accounting system. Since the establishment of an enterprise computerization accounting system, the accounting and management of the enterprise have changed. How to prevent the enterprise related managers to ensure the effective operation of the order of production and management is to ensure the effective operation of the order of production and management. It is a new problem in the internal control system of the enterprise under the accounting computerization environment, and the accounting computerization is within the computerized accounting system. The construction of the control of the Ministry is very important. Therefore, in the environment of accounting computerization, a good internal control system can not only give full play to the timely, efficient and accurate accounting computerization, but also provide a valuable reference for the production and management decision of the enterprise through the high quality accounting information processing results.
Reference:

