A Brief Discussion on The Influence of The Application of Accounting Computer Information Processing Technology on Enterprise Internal Control

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Abstract

With the continuous development of information economy and the promotion of globalization, internal control is gradually applied to various large enterprises. Moreover; it plays an important role in the development of enterprises in various aspects. Only after the implementation of internal control in enterprise computer informatization can we more accurately discover opportunities, manage enterprises, and optimize the combination of enterprise computer informatization development and management elements.At the same time, the application of enterprise computer informatization in internal control is insufficient, and there are certain problems.This paper expounds the present situation and problems of enterprise computer informationization internal control, analyzes how to improve the efficiency of enterprise computer informationization internal control, and puts forward practical Suggestions for readers' reference.

Keywords: Enterprise, Cost Audit, Basic Problems, Optimization Countermeasures;

1. Introduction

Enterprise internal control has a dual meaning. On the one hand, enterprise internal control refers to: from the perspective of "investor-owner", the cost or investment amount invested by the construction enterprise; On the other hand, from the perspective of market transaction, project cost refers to "contract price" and "contract price". With the continuous development and globalization of information economy, cost management is gradually applied to various enterprises. Moreover, it plays an important role in the development of the enterprise industry in various aspects. Only after the implementation of the enterprise industry cost audit can more accurate discovery of opportunities, innovation and development, and optimize the combination of domestic enterprise industry development and operation elements. At the same time, the application of cost audit in domestic enterprises is insufficient, and there are some problems.

With the continuous development of Chinese enterprises, Chinese enterprises have gradually stepped into the direction of automation, numerical control and sensitization, high-end, enterprise cost audit is still the top priority. The management problems of cost audit are mainly reflected in the following aspects: on the one hand, the professional quality of the cost audit staff and the performance of their job duties cannot be well guaranteed; On the other hand, the enterprise responsible party has not fully grasped and measured the risk prevention and control. This paper analyzes the role of dual risk prevention and control mechanism in project cost control and management for readers' reference.

2. The significance of strengthening the internal control of enterprise computer informatization

With the continuous advancement of global economic

integration, the development of contemporary Chinese enterprises is changing with each passing day. Especially in the 21st century after China's accession to the WTO, the rapid development of enterprise computer informatization, and the development of enterprise computer informatization for the promotion and development of China's national economy has made a very great contribution to strengthen the enterprise internal control management, is an effective means to improve the competitiveness of enterprises.The overall leverage level of domestic enterprises is too high, and the corporate debt pressure is too high. Under the general trend of corporate transformation and upgrading, there are many hidden dangers hidden in the risk assessment of enterprise computer informatization, which need to be changed.The process reengineering also needs to start from the internal control, carry out strategic guidance, customer-oriented reconstruction. The internal control process of an enterprise should also set and improve the core, so as to share information at any time and carry out a comprehensive identification of risks.Whether enterprise computer informatization can maintain the momentum of "rapid and rapid" to continue to develop also has an important impact on the stable and healthy operation of national economy and the stable development of financial economy. The foundation of all of these lies in the internal control effect of enterprises and the talent foundation in the construction and development of enterprises.Only by strengthening the internal control of enterprise computer informatization, can the enterprise stand firm in the development of The Times and the flood of the market, forge ahead, and effectively cope with and solve the risks of different enterprises.

Figure 1. The development impact of enterprise internal control in the context of economic globalization.

With the development of economic globalization, the development of computer informatization in Chinese enterprises has undergone earth-shaking changes compared with the past.In recent years, the overall development of China's enterprise computer informatization has been rapid, and the development of enterprise computer informatization has made an important contribution to the improvement of national economy and national comprehensive strength.Whether enterprise computer informationization can maintain the "rapid" momentum to continue to develop, but also for the national economy can stable and healthy operation, financial economy can stable development has an important impact.The establishment of long-term mechanism of talent training is one of the effective measures for enterprises to cope with the flood of market development. In practice, enterprises carry out continuing education for employees. The establishment of a diversified and comprehensive incentive and restraint mechanism enables the staff at all levels of the enterprise to have high enthusiasm for the work of the enterprise and enhance their own sense of responsibility; The establishment of a more human enterprise atmosphere, to create a better working environment, can let the enterprise talents for the enterprise wholeheartedly work, for the development of the enterprise to do their best.

3. Problems existing in internal control of enterprise computer informatization

3.1. Management does not pay enough attention to internal control

First of all, with the continuous advancement of China's information situation, in recent years in many areas of China's information development and enterprise computer information internal control system have been visible improvement and progress.But as a whole, China's internal control
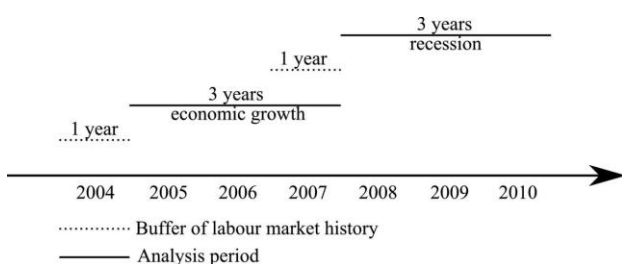
mechanism is still immature, to a large extent of the enterprise computer information internal control system design can not be implemented, police officers did not establish a better sense of internal control in the process of work, and even appear a sense of responsibility is not strong, sloppy work and so on.

Secondly, the author conducted a practice survey and found that: at present, China's enterprise computer information management awareness of the importance of internal control system is fuzzy, and the overall enterprise internal control organizational

system is not perfect, the new era of internal control culture has not been popularized.Quite a number of employees do not have good internal control and risk management consciousness, to the understanding and the understanding of internal control is not in place, many of them just think that the internal control evaluation dispensable, as long as you can do to comply with the rules and regulations and in accordance with the specification of the business operation of business process system can avoid risk. Some of the basic staff of the understanding of internal control is too simple.
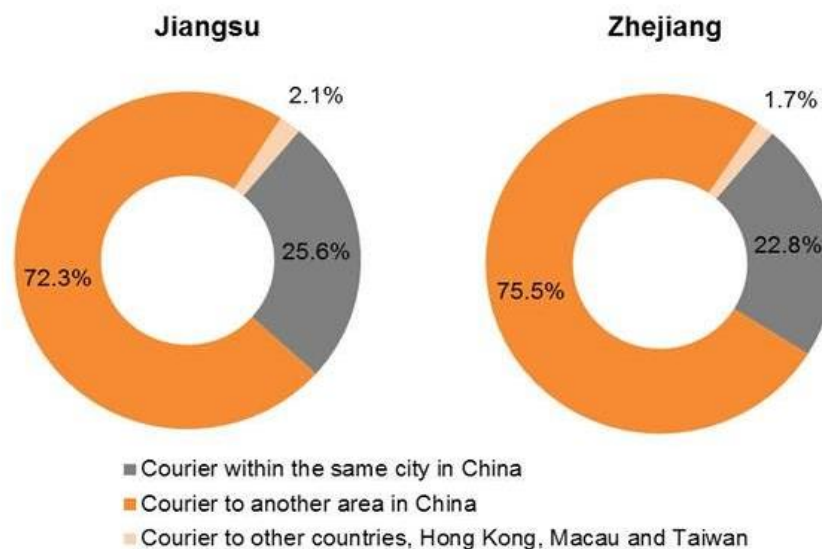

Figure 2. Analysis of computer information processing technology applications in Jiangsu and Zhejiang provinces.

In addition, because the management did not attach enough importance to internal control, leading to the operation of the computer information technology in the enterprise internal control system still exist in terms of professional management talents scarce phenomenon, the majority of people is ignored because the job is not to choose further study in this respect, leading to corresponding number of professional management personnel quality is low, it also increases the computer information technology in the enterprise internal control system of the safety accident risk in the process of operation.At present, most of China's enterprise computer information

internal control system design has not formed a reasonable and perfect enterprise talent management system, for the people who do not have professional management ability to check and supervise the enterprise computer information internal control system work is risky

3.2. Lack of effective control execution

First, corporate computer information of internal control structure is not reasonable, and the lack of effective control of the internal control environment caused by the negative effect to be reckoned with, on

the one hand, this may increase the probability of risk of enterprise in the development process of computer information technology, will also be a threat to the further development of enterprises.Thus hinders the development of enterprise computer informationization business.In addition, some employees are unable to reasonably analyze and complete the tasks for their own positions. For example, in the aspect of hosting business, account managers also need to conduct a lot of self-investigation, assessment, inspection and modification in risk prevention and control, which all require more time and energy. And in addition to the department management and adjustment is also need to pay special attention to the link. Therefore, the client manager needs to undertake a large amount of work, and is not able to carry out comprehensive risk tracking, which is a powerless performance in risk prevention and control.

Secondly, the negligence of control execution is very unsafe for the operation of enterprise computer information internal control, which is likely to lead to accidents;At the same time, internal control and process control related personnel can also with different identity and authority for the control of the information query, planning personnel and internal control personnel respectively query the plan and enterprise computer information internal control contract, so as to control the internal control of the construction process as a whole for an all-round multi-angle control.And the relevant personnel did not do a good job in the daily inspection of internal equipment, once the accident is likely to have a very serious impact. In addition, the operating enterprises of internal control do not set corresponding warning signs at key locations to prevent accidents, and the internal control mechanism has less consideration for the factors of deliberate destruction.
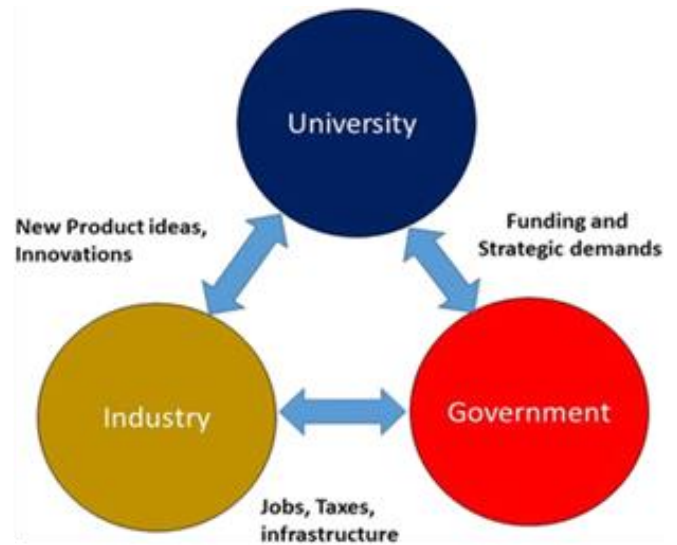

Figure 3. Internal application of accounting computer information processing technology.

Finally, planners in some areas still do not pay much attention to the specific planning of internal control, and most of the planning schemes are sloppy and have loopholes, which further leads to the later operation and maintenance of enterprise computer information internal control is difficult to carry out.Even some regional leaders in order to ensure the economic development of the enterprise computer information internal control of the area of the squeeze, the occurrence of the impact of internal control operation.And the lack of awareness of the leadership organization is also one of the important aspects affecting the safe operation of internal control, can not correctly deal with the safety accidents that have occurred and coordinate the accident work, for the enterprise computer information project engineering control system security is a greater threat.

3.3. Imperfect supervision and evaluation mechanism

On the one hand, as a corporate computer information, most of the internal control system of the management mechanism of informatization computer too rigid, do not meet the current needs of The Times, as well as the lack of certain binding and reward system, it is for the development of professional management talents a larger limit, is not conducive to

the maximization of enterprise talent development.And some management personnel thinking too conservative also leads to the enthusiasm of professional management personnel limited, let the enterprise lack of innovation ability and consciousness, and limited the enterprise computer information internal control system efficient and healthy operation.

On the other hand, in the current society with the continuous development of information market economy, good information communication can effectively avoid risks and is also an important guarantee to solve risks. However, from the perspective of computer informatization in Chinese enterprises, there is no unified information channel within the enterprise as a whole, and the information communication between the management and employees is also very complex, and there is relatively little information communication between the various management levels of enterprises, which is extremely detrimental to the development of enterprises.The lack of information communication, supervision and evaluation mechanism between grassroots employees and senior management prevents basic information from being timely reported to the hands of leaders and the management from controlling enterprise information. As a result, problems gradually become more serious and the internal information system of enterprises cannot be guaranteed.In the true sense of enterprise internal information communication system has not formed, risk management and early warning to enterprises between other organizations also need to undertake the implementation of relevant information, the enterprise internal information management system as a whole more cluttered, the headquarters of the development, has introduced from other branch system, as a whole is relatively difficult to achieve for the unified management of the enterprise, make enterprise internal information of being stranded. It is difficult to realize timely transmission and sharing among different departments.

4. Countermeasures and Suggestions to strengthen the internal control of enterprise computer informatization

4.1. Improve the importance of internal control and realize full participation in internal control

Current our country computer information technology in the enterprise internal control system of management of professional talents are scarce, therefore to build a more perfect system of enterprise talent construction, through innovative talent management system to encourage engineers on the project management innovation, to continually establish and improve the enterprise computer information internal control system of computer information technology system internal control system, enhance the safety of the management skills training also should strive to work for the safe and smooth resource protection.

Therefore, in the enterprise computer information internal control system risk evaluation research, the enterprise to improve the importance of internal control work, first of all, to carry out strict control of the fault situation, from the source of the fault phenomenon control, to ensure the safe and effective operation.
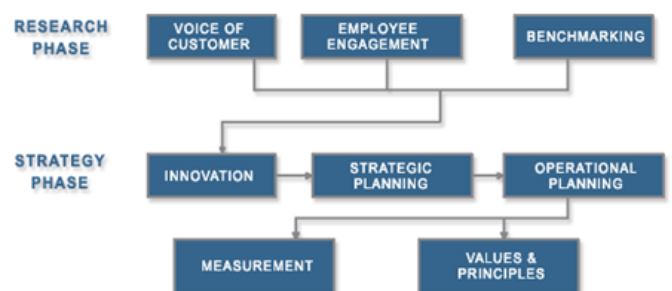

Figure 4. Overall steps and optimization of enterprise internal control.

In addition, it is also necessary to provide enterprises with more reasonable and effective policy support, more scientific and reasonable layout, and prevent the occurrence of "grabbing the region" with

other enterprises' computer informatization projects.But because of the fault and enterprise computer information project construction processing often involves many interests, if not properly handled will make the following remediation work difficult to carry out.Therefore, it is necessary to proceed from the actual situation of the enterprise computer information internal control system for long-term coordination, through the discussion of professionals for the consideration of multiple interests, the enterprise computer information project fault to take a more practical and effective way to deal with.

4.2. Constantly improve the corporate governance structure

The operation organization of enterprise computer informationization internal control system should carry on more scientific and reasonable analysis from the fundamental problem according to the actual operation system, improve the corporate governance structure, so as to guarantee the safe and stable operation of internal control, and provide more instructive system guarantee for it.Shall, from the perspective of the internal equipment patrol work at the same time, regular maintenance and not regular sampling inspection, a number of ways for corporate computer information along the internal control system of risk evaluation and supervision and management, can guarantee normal operation at the same time, it can prevent the happening of the accident, set up effective liability protection system and performance rewards and punishment system, the enterprise internal control system computer information transmission to the protection of individuals, and tie the working condition and salary, inspire the enthusiasm of staff is more powerful and homework initiative.

In the management of enterprise computer informatization, on the one hand, the development of enterprise internal control can be driven by enhancing employees' cognitive ability to enterprise development.Traditional business philosophy can not adapt to the current trend of enterprise computer information development, internal control is to carry out the management of standard work procedures, by reducing internal losses to improve management efficiency;On the other hand, it is also necessary to establish and improve the internal rules and regulations of the enterprise, through the development of work planning, work review and supervision to better manage the enterprise, clear implementation of operating standards and management process can make the enterprise computer information internal control more smooth.

Traditional enterprise management is often more focused on the results, rather than "process", the new era of enterprise computer information internal control can not be separated from the legal person's control of enterprise management, development process.From planning to implementation to summary, the project should be managed and summarized step by step. Only by doing a good job in each part can the enterprise get the best operation.At the same time should be firm enterprise computer information management "level by level" concept, improve a series of work management security system, enhance the enterprise computer information internal control of cost management awareness.At the same time, the competent government departments should also focus on the protection and publicity of enterprise computer information internal control system technology, enterprises focus on the corresponding knowledge of staff publicity and education, so that employees understand the importance of internal control and security risks.To hinder the enterprise computer information internal control system application brought about by the consequences and responsibility to emphasize, through often in the network and newspapers for internal control publicity to let the internal control application consciousness deep in the hearts of the people.

4.3. Internal audit helps improve internal control

In the internal control application process of the enterprise computer information internal control system, the corresponding information of the enterprise is imported according to the unified internal audit template, so as to realize the overall docking of the process control system and the management network system of the enterprise computer information internal control system.To relevant personnel and internal control application process control also can be in different identity and authority to control the information query, plans and internal control personnel query plan and corporate computer information internal control system of the contract, thus for enterprise internal control system of computer information process of whole control omni-directional multi-angle, can from the following several aspects to carry out the reasonable internal control auditing system:

4.3.1. Set internal control objectives

The goal of internal management is the starting point of the construction of enterprise computer informationization internal control system, and the goal of enterprise computer informationization internal control can be set simultaneously from the whole and specific two aspects.

4.3.2. Assessment of risks

According to the standard requirements of the Ministry of Finance, administrative units need to build a comprehensive and systematic economic activity risk assessment mechanism in the process of establishing the internal control system. At the same time, enterprise computer informationization needs to consider the impact of risk on internal control work from many aspects.Internal control is set along with the whole process of the business process. Therefore, it is necessary to sort out the potential risks in the whole process and carry out corresponding evaluation on economic activities and administrative management.
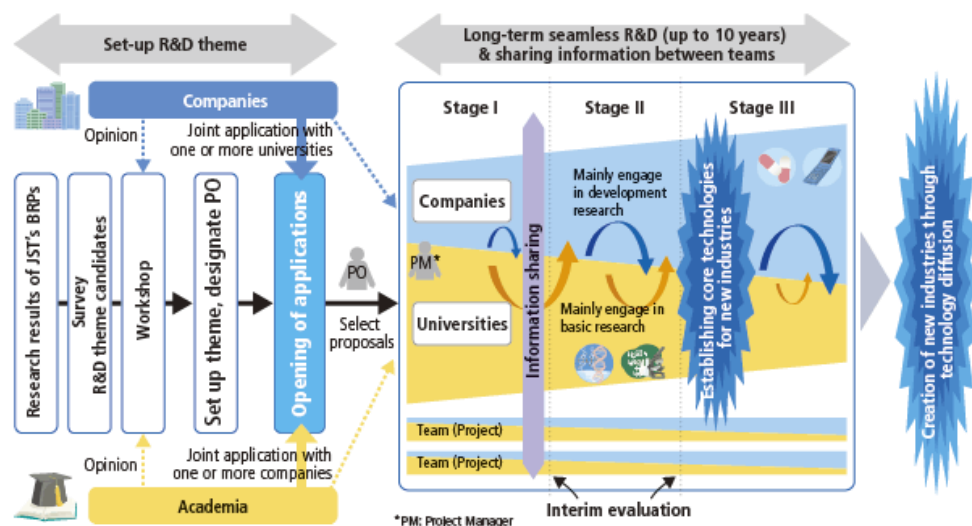

Figure 5. Overall enterprise internal control application of computer information processingtechnology.

4.3.3. Internal control at the unit level and business level

Enterprise computer information development unit level of internal control is based on the overall level of internal control design, its need to carry out business internal control as a basis, and the unit level of internal control and business internal control of the development of the situation, has an important role in the enterprise computer information to blame.

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4.3.4. Control evaluation and supervision

For the internal control of enterprise computer informatization, corresponding evaluation and supervision is indispensable, and it is also an important measure to promote the implementation and improvement of enterprise computer informatization internal control.Enterprise computer information of the internal control is also mainly related units and departments of the construction of internal control and the implementation of the corresponding inspector, the implementation of internal control evaluation, further standardize the review of the problem of internal control, supervise and urge the implementation of further rectification.

5. Conclusion

Enterprise computer informatization can guarantee the normal operation of enterprise computer informatization by carrying out corresponding internal control.With the deepening of China's reform and opening up, the operation organization of the enterprise computer information internal control system should carry out a more scientific and reasonable analysis from the fundamental issues according to the actual operation system, and improve the corporate governance structure;At the same time, the operation organization of the enterprise computer information internal control system should be based on the actual operation of the system, from the fundamental issues for more scientific and reasonable analysis, formulate corresponding effective regulations, so as to ensure the safe and stable operation of internal control, promote the enterprise computer information internal control to further improve.

Acknowledgments

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