Analysis of optimization strategy of internal control financial audit under the background of accounting computerization

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Abstract. In the popularization of the theory of computerization technology in China, the internal audit of the enterprise has become more and more convenient. Especially in the era of big data, China's computer technology theory research results are more and more, enterprise internal control and financial audit application of accounting computerized management mode is more and more mature, can not only ensure the integrity and authenticity of information data, but also on a certain basis to standardize enterprise computerized management standards. Therefore, after understanding the relationship between enterprise internal control financial audit and accounting computerization, based on the existing problems of enterprise internal control financial audit under the background of accounting computerization, I mainly explored the current accounting computerization system architecture applied in enterprise construction, and proposed the optimization strategy of enterprise internal control financial audit from the perspective of long-term development. In order to change the current situation of enterprise internal control financial audit.

Keywords: Accounting computerization; Enterprise; Internal control; Financial audit; Audit system.

1. Introducion

Under normal circumstances, an enterprise's internal control audit can be regarded as a basic operation such as reviewing, analyzing and evaluating the internal system of the audited entity to accurately judge the credibility of the audit entity, so as to determine whether the internal control is effective, which will help guide the enterprise to further improve the operation and management mode and improve the benefits obtained from practice and development. Because the computerized accounting management of Chinese enterprises is carried out in the development of computer technology, the computerized accounting management mode can not only facilitate enterprises to obtain more valuable accounting information during management, but also appropriately enhance the competitiveness and creativity of enterprises. In the accounting computerized management mode, internal audit control is a very important operation link, including the development of control system, security management system, etc., the full popularization of the enterprise needs to carry out effective reform of internal control financial audit.[1-3]

Now, although the internal control financial audit of Chinese enterprises has been improved under the background of the development of accounting computerization, it still faces the following problems: First of all, the overall system design is not perfect. At present, most enterprises in China have defined the management mode of accounting computerization, but some enterprises have not built a relatively perfect technical system, resulting in the application of practical management system is too formalized, unable to have a positive impact on the internal control of enterprises financial audit work; Secondly, the professional quality of managers is not high. Most of the staff involved in computerized management in enterprises are accounting practitioners, so there are often insufficient professional literacy and professional level during the work, which will directly affect the efficiency and quality of internal financial audit. If in the context of the rapid development of social economy and science and technology, accounting e-commerce managers do not grasp the new theoretical knowledge and technical means in time, and do not quickly adapt to the changing market environment, then the enterprise financial audit will inevitably appear information distortion, failure and other adverse phenomena; Finally, the lack of perfect management system and legal provisions. Nowadays, the internal control and audit of the accounting computerization system, like the traditional working mode, need to be carried out in an orderly manner under the restriction of
legal provisions. However, due to the late study of computerized accounting management mode in our country, the relevant management system and legal provisions are not perfect, so it is impossible to clearly define the boundary between internal control and audit work, and eventually lead to more problems in the financial audit work during the development of enterprises. Compared with the traditional manual accounting and auditing work mode, the computerized technology can make the internal control and financial audit work of enterprises truly realize the development goal of automation. Therefore, according to the development trend of accounting computerization and the current status of enterprise internal control financial audit, this paper mainly explores the design structure and application function of enterprise accounting computerization system, and then starts from the background of accounting computerization, puts forward the optimization strategy of enterprise internal control financial audit.[4-5]

2. Method

2.1 Network Computing Mode

The design and development of the accounting computerization system in the enterprise internal control can choose the C/S structure, which can be divided according to the characteristics of the network computer, and effectively solve the problem of unclear division of labor of each computer in the centralized network. According to the analysis of the architecture diagram shown in Figure 1 below, in the C/S architecture, the Client will send a request to the Server, and the Server will respond to the request sent by the Client and return the required result. The computer with I/O operation block is regarded as a Server, and other computers are regarded as clients, and the application program will be processed according to the needs. The SQL program is mainly applied to the database on the server, and the I/O interface and processing and analysis program on the Client are mainly applied. This not only improves the operation efficiency of the computer, but also reduces the network data transmission. It can also enhance the robustness and maintainability of system operation.[7-9]

![Figure 1 C/S architecture diagram](image)

2.2 Main Data

The data of the accounting computerization system studied in this paper will run according to the flow shown in Figure 2 below:
The certificate processing data follows the process shown in Figure 3 below:

According to the above analysis, data, as the core content of the operation of the computerized accounting system, should not only ensure the orderly operation of the data information in accordance with the pre-set process, but also set different operation functions according to different business needs, and finally can be intuitively presented to the internal control financial audit staff of the enterprise, so as to avoid unnecessary security problems during the calculation and analysis.

2.3 System Design

Due to the complexity of the design of the computerized accounting system, this paper studies from the beginning of the new accounting set to the final processing, and basically realizes the computerized transformation of the manual financial processing process. The specific structure is shown in Figure 4 below:[10-12]
Combined with the above analysis, we can see that the functions of the overall system design are mainly reflected in the following points: First, accounting management. To build and use different types of accounts according to their needs; Second, the infrastructure. It is mainly to design the basic information of accounting, departments and organizations, current customers, accounting subjects, barrier management, payment and settlement methods, etc. Third, certificate processing. Make the process of certificate entry, audit, fault and so on truly realize automatic innovation, and users can operate through the category management module of the certificate; Fourth. This system includes cash journal and bank journal inquiry, users can know according to the needs of different accounting management period of the journal; Fifth, ledger management. By setting up total account and detailed account, it is convenient for users to query the details of different accounting accounts in different periods; Sixth, final treatment. This module mainly includes, automatic transfer, end-of-term summary and other functions, which can automatically process the end-of-term information; Seventh, financial analysis. This module contains a number of functions such as financial indicators, quarantine reports, financial status, profit and loss analysis, etc. On the one hand, it can be used to study the current financial status of enterprises, and on the other hand, it can provide effective financial information for internal and external enterprises.

2.4 System Ports

The research system in this paper mainly connects subsystems together according to the structure shown in Figure 5 below, in which the accounting computerization subsystem is the core, and other subsystems are interconnected to form an organic whole.[13-14]
3. Result analysis

3.1 System Application

Based on the exploration and analysis of the computerized accounting system proposed in this paper, we can know that the overall planning scheme of the computerized accounting system is clear, the subsystem and application function of the system are proficient, the operating environment and development conditions of the system hardware and software are accurately judged, and effective solutions are proposed strictly in accordance with the requirements. It can ensure that the system plays an important role in the enterprise internal control financial audit. Under normal circumstances, the accounting computerization system to meet two conditions, on the one hand to meet the fundamental needs of the system users, on the other hand, the development cost and development progress is controlled within the scope of the plan. If the accounting software and hardware equipment can meet the needs of users, but it needs to spend a lot of cost and time during the design and application, it will inevitably reduce the application efficiency of the accounting software and cannot meet the long-term development needs of enterprises. Nowadays, although the application research of accounting computerization system in our country is more and more mature, it has not achieved the expected effect, because of the imperfect analysis of user needs, the low quality of internal software application, the overall development organization is not strong, and the system software can not keep up with the development needs of accounting computerization. Therefore, in the future, Chinese scholars should start from the perspective of the development of accounting computerization, and deeply explore the optimization strategy of enterprise internal control financial audit, only in this way can we better cope with the arrival of the era of knowledge economy.

3.2 Optimization Strategy

First of all, improve the enterprise internal control financial audit system. In the context of the comprehensive promotion of computerized accounting system, it is necessary to effectively adjust the traditional enterprise internal control mode and financial audit work structure, establish a post responsibility system by using the basic principle of combining power, responsibility and profit, and clearly require financial software developers, maintenance personnel, operators, etc., to divide their work reasonably in strict accordance with industry regulations and enterprise requirements. Always adhere to the incompatible position phase separation principle. At the same time, it is necessary to
put forward a perfect and rigorous standard process for the operation and maintenance of the accounting computerized system, including the specific content of maintenance procedures, working hours, precautions, etc., so as to ensure the normal operation of the internal software and hardware from the basis.

Secondly, strengthen the control of the internal executive body. Before software development, it is necessary to evaluate and analyze the system requirements and application feasibility, and always adhere to the basic principles of high cohesion and low coupling in the design process to ensure that the hardware and software have the characteristics of high efficiency and accuracy. At the same time, it is necessary to strengthen the maintenance and control of the software and hardware of the accounting computerized system, ensure that the financial office area has the basic requirements of radiation protection, dust, moisture, and fire prevention, and pay attention to the backup processing of important hardware data and software information, so as to ensure the normal operation of the system function. In addition, the security of the network system is also the focus of internal control financial auditors. Common indicators include identity identification, access control, data confidentiality, etc., which are usually processed by firewalls, password management, permission control, etc., in order to effectively limit illegal access to the system database from the outside.

Finally, strengthen the system business operation control. By setting up special auditors to accurately audit each business of the system, information errors and adverse phenomena are avoided from the source, and an adaptive control system is established for system processing, which supports the software system to freely formulate or change accounting strategies within a certain range, so as to meet the enterprise's own financial management needs faster. Since the data information output by the system has incentive characteristics, no one can be based without approval and authorization, so it is necessary to establish a strict and standardized file preservation and registration mechanism to prevent important accounting data from being leaked or stolen.

4. Conclusion

To sum up, the operation process of the enterprise's internal control financial audit is very complicated, which requires a lot of time cost and human resources, and the construction and application of accounting computerization system can effectively solve these problems and comprehensively improve the benefits of enterprise production and operation. Therefore, in the face of increasingly fierce competition in the market environment, the leadership and management should control financial audit in a more scientific and standardized way, make reasonable use of the technological theory of accounting computerization to improve and innovate, ensure that the data information during financial audit has a high accuracy rate, and truly achieve the scientific management goal of enterprise funds. In order to exert the application value of the accounting computerization system in the enterprise internal control financial audit.

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