Internal Control of Accounting Information System in Regional Chain Technology

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Abstract: In the current enterprise development process, the accounting information system is widely used in the application of regional chain technology. The regional chain technology can effectively solve some problems in the accounting information system, and has certain positive significance for improving the level of solidified transactions and processing. However, there are still some limitations in the application of regional chain technology. Therefore, we need to study and analyze the application of regional chain technology in the current internal control process of accounting information system, so that we can further improve the application effect of regional chain technology.

1. Introduction
The regional chain technology was first applied in Bitcoin. With the continuous development of regional chain technology, the current regional chain technology involves more fields, mainly including the Internet of Things, accounting, medical care, education and other fields. The regional chain technology uses the Internet as the basis to form a data collection. The biggest feature of the regional chain technology is decentralization, which can store data in various network nodes, which is essentially different from the current centralized database management technology. The regional chain technology has strong independence and decentralization in the application process, which is mainly determined by the independence and decentralization of Internet nodes. After the data on the regional chain technology is formed, it is difficult to be tampered with. It can ensure the security and reliability of the data to a great extent. Therefore, the application of regional chain technology is more and more extensive. This technology is integrated with multiple sciences and technologies in the application process. It is an important data technology type with broad development prospects [1]. The areas involved in regional chain technology are shown in Figure 1.
Figure 1 Areas Involved in Regional Chain Technology

The characteristics of the regional chain technology are mainly manifested in the following aspects: First, distributed storage of data can improve data transparency and ensure data security. Under the regional chain technology, information data is stored on network nodes and is recorded in the form of codes and classified accounting. When storing contract data, it can be freely matched according to the information key. The transaction process can be realized automatically according to the set conditions. The independence of Internet nodes is relatively strong. In the case of data being tampered or malfunctioned in one node, other nodes are less affected, and even not affected, which can ensure that the stored data is safe and reliable. Second, multi-center collaboration or non-center operation. Regional chain technology can use credit verification to solve intermediary credit problems. The regional chain technology can solve the problem of action consistency in the case of information conflicts in the application process, and can fully apply the independent interaction of the information about each node and the information on other nodes. This can ensure the orderly operation of the system, and can complete information interaction without the need for information intermediaries. The regional chain technology has no control center of the application process, and the data is distributed and recorded in each network node, and information authentication can be performed by means of timestamping. This can prevent credit verification problems that occur to traditional data management. Therefore, in the application process of the regional chain technology, we do not need to set the top-level design to control all the data, and the nodes can still verify each other, which makes the application of the regional chain technology in accounting and auditing systems have strong advantages.
2. Changes in Internal Control of Accounting Information System Under the Influence of Regional Chain Technology

2.1 Change the Internal Control Environment
In the application process of the regional chain technology system, accounting business processing has obvious decentralized features. In addition, participants in each regional chain can independently record data information, and then select the best accountant to complete the business activity recording work, and pass the final data to each activity participant for preservation. Because of the influence of the regional chain technology, the accounting activities and transaction records during the operation of the enterprise accounting information system are more diverse and complex. In order to improve the efficiency of accounting work in the information environment and ensure the accuracy and reliability of accounting information records, the boundaries of corporate governance will continue to improve and expand. Therefore, in addition to professional accounting knowledge, accountants must be able to accurately grasp the information system, and also be skilled in the application of regional chain technology calculation methods. In this way, there will be some changes in the accounting information system and internal control system, and the requirements for the operation of network data security and information systems will be higher [2].

2.2 Change the Main Body of Internal Control
In the internal control environment of the traditional accounting information system, the accounting staff is the main body of the company's financial management. In the process of recording economic business, the company needs to complete information classification and account preservation of strict accordance with the accounting process. In the process of saving information, if someone modifies the information, it will leave traces on the voucher. In addition, the work flow of accounting is subject to supervision and review by leaders, which can ensure the accuracy of accounting information to a certain extent. However, the internal control work of the accounting information system under the construction of the regional chain technology is mainly based on the nodes of the network and the interconnection between the node. The method of accounting information recording is mainly based on the distributed accounting of the regional chain, it will lead to accounting the main body of internal control of the information system is unclear. Although we can improve the management efficiency of accounting information in this way, it will increase the risk of management entities. In order to ensure the safety and integrity of the company's property and the authenticity of the company's economic activities, the internal control subject must be reconfirmed. The comparison between the regional chain technology's accounting method of the accounting information system and the traditional accounting method is shown in Figure 2.

![Figure 2 Comparison of Accounting Methods](image)
3. Problems in Internal Control of Accounting Information System Under Regional Chain Technology

In the current application of regional chain technology, the problems of internal control of accounting information system are mainly manifested in the following aspects: First, managers have not fully understood the changes in accounting information system under the influence of regional chain technology. Besides, the insufficient knowledge affects the application effect of regional chain technology. If the company management and accounting personnel do not fully understand the regional chain technology and do not understand the changes in the accounting information system under the influence of the regional chain technology, they cannot change the accounting concept in time, which will affect the regional chain technology in accounting information to a certain extent. The level of application of the internal control process of the system. At present, many accountants only use the regional chain technology as a new information method. They believe that this technology is only a technology to replace the previous centralized accounting work. They do not recognize the accounting personnel records and internal auditors in the application of the regional chain technology. The changes in the audit work of the country have led to the failure to give full play to its advantages when applying the regional chain technology, hindering the development of the regional chain technology. Second, the current internal control of the accounting information system cannot provide a good information atmosphere for the application of regional chain technology. In the process of regional chain technology implementation, it is impossible to build an organic dynamic corporate governance internal control management system, because it will lead to problems and loopholes in the application of regional chain technology. In the process of enterprise development, some leaders will falsify accounting information in order to obtain their own interests, resulting in certain problems of the company's internal control of property security. The business environment under the new situation will affect the company's economic benefits, and some non-economic management factors will hinder the smooth implementation of the enterprise's accounting information system and internal control. There may be errors in the accounting information data during the operation of the regional chain technology. Otherwise, the operation and maintenance of the accounting information system is chaotic, and there are a lack of order. This will lead to errors in the storage and transmission of accounting documents, affecting the accuracy of accounting data and financial reports. Because the authenticity of data information cannot be grasped at the source, the information stored in the area chain technology is erroneously distorted. Third, the internal audit and supervision of the accounting information system is incomplete. In the process of constructing the regional chain technology, the main performances of the incomplete internal supervision work include the following aspects: (1) The internal supervision management work is not strict, and the internal audit staff's supervision and audit function are not comprehensive. In the process of enterprise development, the internal audit department will ignore these issues when it supervises and manages some violations of the law and other companies on the external regional chain, resulting in a great impact on the authenticity and accuracy of company information. (2) In the process of conducting work in accordance with the internal audit and supervision mechanism, auditors have blurred audit boundaries, which has led audit departments and accounting departments of different companies to mix to audit scopes due to the bookkeeping characteristics of the regional chain, which affects the rigor of audit work [3].

4. Application of Regional Chain Technology in Internal Control of Accounting Information System

4.1 Improve the Audit and Regulatory Environment

In the application process of the regional chain technology, transactions and business records are kept using distributed storage. In this open data storage environment, the originality of the data record can be ensured, so the data can be prevented from being tampered, and the security of the data can be guaranteed. Therefore, it is possible to effectively improve the audit and supervision environment of the internal control of the accounting information system. Because of the distributed records and
decentralized features of the regional chain technology, data authentication is simpler and easier, and even data authentication is not necessary, so we can use Internet technology to easily query and track the original transaction records, reducing the cost of audit supervision. And this can also reduce the limitations of verifying audit and supervision data in the traditional information data management process. Compared with the high transaction monitoring costs of traditional accounting systems and the difficulty of continuous monitoring, regional chain technology can expand the breadth and depth of audit supervision in the process of accounting information management and improve the supervision level of auditors.

4.2 Improve Information Credibility
When applying the regional chain technology in the accounting information system, because the technology has strong transparency, decentralization, and its operating mechanism is relatively special, it will greatly increase the cost of fraud in the process of accounting information processing. Therefore, it will limit the fraud of accounting information. Under normal circumstances, fraud in the application of the regional chain technology is almost impossible to complete, because the identification of the corresponding public key and private key will lead to greater transparency of the information in the regional chain system, so that all information is in a public state. The information in each Internet node of the regional chain is not controlled by any unit, individual or institution, and can guarantee the authenticity and reliability of accounting information. Because the unique operation mechanism of the regional chain system can effectively prevent accounting data from being tampered with, so as long as the data is entered into the regional chain system, the security of information data can be further ensured and the credibility of the information can be improved [4].

4.3 Ensure the Safe Operation of Information Systems
In the current internal control management of the accounting information system, there is a certain degree of independence between the modules and links of the accounting information system. At the same time, there is a certain coupling between the modules, coupled with the limitations of the data processing center, if one of the modules or links fails or has problems, this will have a certain impact on the normal operation of other modules and links. It can also cause problems in the entire information system. The regional chain technology has strong independence, and the distributed accounting method can effectively solve this problem. Because in the area chain technology, the accounting method of each node is parallel accounting, and each node is independent of each other. Even if one of the nodes has problems or failures, it will only cause data damage or loss of this node. None of them will affect the operation of the entire system. Therefore, the operation security of the accounting information system constructed by the regional chain technology is higher, which can effectively solve the problems in the process of data maintenance and improve the efficiency of data maintenance.

4.4 Application Limitations
The application of regional chain technology can effectively solve the feasibility problems of accounting information system. However, the feasibility of the accounting information system is that it has a strong complexity, and it cannot be expected to completely change this problem simply by the regional chain technology. There are still some limitations in the application of regional chain technology, mainly in the following aspects: First, the regional chain technology itself has limitations. The regional chain technology cannot guarantee that the data becomes more accurate during the application process, nor can it affect the person who enters the data. It can only protect the input data from tampering and ensure that the data is not distorted. However, if there is a problem with the data input personnel during the data input process, the wrong data will enter the regional chain system, which will directly affect the authenticity and accuracy of the data. Therefore, in the application process of the regional chain technology, ensuring the credibility of the staff is an important basis for improving the authenticity of the information. Second, there is a certain contradiction between the
development of regional chain technology and data supervision needs. The decentralization of regional chain technology and the idea of weakening supervision cannot be recognized by the superstructure of society, and may even offend national authority. If it offends the national authority, it will cause the relevant government departments to restrict the further development of regional chain technology. The application and development of regional chain technology in Bitcoin is an important example. In addition, the regional chain technology has not been recognized and protected by laws and systems. There may be some misunderstandings and problems in the application process, which affect the application effect of the regional chain technology itself [5].

5. Conclusion
In summary, in the process of rapid development of network technology, it is an important measure to promote the development of the enterprise by fully applying the network environment and improving the management level of the enterprise. However, the regional chain technology based on Internet technology will have a great influence on the internal control of the traditional accounting information system. Although it can improve the internal control level of the enterprise accounting system to a certain extent, ensure the reliability and accuracy of enterprise accounting information management, and enable enterprises to adapt to social development. However, in this process, the internal control of the enterprise accounting information system needs to exist according to the influence of the regional chain technology. At the same time, we also need to strengthen the construction of the internal control system of the enterprise accounting information system. Only in this way can the full play of the active role of regional chain technology in the internal control process of the accounting information system, enhance the quality of the internal control of the enterprise's accounting information system, and promote the long-term development of the enterprise.

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