Application of Computer Accounting System in Internal Control of Enterprise Accounting

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Abstract: In the process of rapid development of computer technology, to promote the effective application of corporate accounting internal control in computers, accounting information system software can be constructed. The use of computer accounting information system software can improve the efficiency and level of corporate internal accounting control. The system software can not only improve the corporate financial management system, but also protect the accounting information system of the calculation class. When carrying out the internal control of the computer accounting information system, we need to strengthen computer hardware and software protection, and correctly face the security threats that exist in the computer for accounting control. In addition, we also need to take effective measures to improve the application level of corporate internal control on computers.

1. Introduction
Enterprises must establish a scientific and effective management mechanism in the daily development process in order to improve the level of enterprise internal control management. This is an important measure to promote the long-term and stable development of enterprises. In order to ensure the rationality and scientificity of internal accounting control policies, enhance the vitality of enterprises, and improve the economic management efficiency of enterprises, we need to pay attention to the application of internal control of corporate accounting in computers and build scientific and advanced computer accounting information systems. Using accounting information system software, we can perfect and improve the management mechanism according to the actual development of the enterprise, thereby enhancing the comprehensive strength of the enterprise and enabling the enterprise to occupy an invincible position in the fierce market competition.

2. Overview of Computer Accounting System
The computer accounting information system itself belongs to the information management system. In its application process, computer technology needs to be fully applied to complete the work of accounting data collection, processing, transmission and analysis. The use of computer accounting information systems can greatly improve the efficiency and quality of accounting management. However, the initial setup of the computer accounting information system is relatively complicated and has certain difficulties. Its application mainly includes accounting system installation, account setting and network user authority setting. In the process of initial design of the computer accounting information system, we must statistic and sort the accounting information of each department and organization strictly according to the specific situation of the enterprise. Only in this way can the reliability and stability of the computer accounting information system in the later use process be guaranteed [1].
3. Accounting Internal Control Content

The main purpose of the internal control of corporate accounting is to ensure the security and practicability of the accounting work. The staff need to effectively control the environment and constituent elements of the computer accounting information system. At the same time, we need to conduct scientific management of the entire information system. We can use measures such as the division of different departments within the company, the definition of job responsibilities, the division of rights, and the division of labor among employees to achieve the purpose of management control. In the process of computer accounting information system management and control, we need to establish a scientific and reasonable responsibilities division mechanism, and clarify the main rights of each organization and management agency, to ensure that each part can restrict and supervise each other, thereby reducing the internal control and management process of the enterprise existing undesirable phenomena and error conditions. When reviewing positions, we mainly supervise and manage the operation of the computer accounting system to prevent people from using computers to seek personal gains. The specific internal control content mainly includes the following aspects. First, we need to supervise and manage data storage methods to ensure the safety and rationality of storage methods, prevent data modification problems, and ensure data safety and reliability. Besides, we need to supervise and manage written records to ensure the safety and rationality of the storage method and prevent the problem of illegally modifying data. Second, we need to check and verify whether the data in the written records are consistent with the data in the computer to ensure the reliability and safety of the internal data in the computer. Third, in the application process of computer accounting information system, we need to carry out effective supervision and management in every link to prevent loopholes from causing information to be leaked. Fourth, when controlling the system operation, we need to control the system operation procedures and operating authority control. The procedural control of system operation means that we need to complete the operation process in accordance with the relevant code of conduct during operation to ensure the standard and normative behavior of the operation. On this basis, we can record the time of using the computer to ensure that the computer software and hardware use standards for operation. Authority control means that employees at work need to complete business operations in accordance with the rights granted by the department. In consequence, we should formulate scientific and reasonable rights standards to ensure the overall security of the computer accounting information system and prevent unauthorized abuse by employees [2].
Figure 1 Internal Control Elements of Corporate Accounting
4. The Impact of Computer Accounting Systems
The application of computer in the internal control of corporate finance will have a certain impact on the internal control of finance to a certain extent. These effects are mainly manifested in the following aspects. First, there has been a certain change in the job setting of employees. After the implementation of computer accounting information system management, the job setting of accounting information system employees has undergone certain changes. It has changed from the original mode of information system operators, maintainers, administrators, file managers and full-time accounting personnel to complete the work together to the information system operators, maintenance personnel and management personnel to complete the accounting management work. In addition, there have also been certain changes in its employee skill requirements. The staff must have accounting knowledge and basic computer skills. It has relatively high comprehensive requirements for maintenance personnel. In addition to being familiar with computer technology, they also need to be familiar with accounting work. Managers need to perform statistics and analysis on the internal information of the computer in order to provide a reliable basis for the leaders' decision-making. Second, there has been a certain change in the work organization. After the establishment of the computer accounting system, the division of responsibilities became more difficult. Because in this information system, there is a big difference between the status of the accounting department in the enterprise and the scope of responsibility and rights of other departments. As a result, its work organization is different. Third, there is a certain difference between accounting information system management and traditional manual accounting. In traditional accounting work, the relevant right holders are required to complete the signature in the economic business link. In the process of enterprise management, approval and authorization itself is a relatively common means of internal control. In the computer accounting system, staff need to use professional passwords and authorization files to apply specific programs to achieve the purpose of processing business or obtaining certain specific rights. Compared with traditional accounting work, this method is simpler and more convenient. However, if there is a virus in the computer, it may cause an out of control situation and cause the loss of important files. Fourth, the problems of computer accounting information systems have increased. Because the use of computer accounting information system can make corporate financial internal control work more standardized and standard, but it itself has a strong dependence on computer programs. If there is an error in the computer program, it will lead to an error in the work of the entire information system, which will affect the overall efficiency and level of the internal financial control of the enterprise [3].

5. Problems in the Application of Computer Accounting System
There may be some problems in the application process of computer accounting information system, which may affect the operation safety of accounting system. Computers can easily intercept information when computing, transmitting, and processing data. Hence, the computer accounting information system itself also has these problems. The accounting system itself has strong informatization characteristics. It is the product of the combination of information technology and accounting calculation methods. There will be loopholes in hardware and software in the course of operation. For example, when the computer is used to process data, malicious data may have a certain impact on the operation of the information system, causing hidden dangers in the accounting information system.

The main problems in the application of computer accounting system include the following aspects. First, internal management issues. In the internal control work of enterprises, there is no comprehensive and perfect safety management awareness in the analysis of related management work from the aspect of accounting information management. The internal management standards of many enterprises are also rather chaotic, and the functions of information management are also relatively vague. In particular, when accounting personnel apply the accounting information system, there are unclear and unclear identity authentication and authority division, which will directly affect the management and control of corporate financial information. Second, there is the issue of leaks. In the
application of computer accounting system, illegal elements can use hacker technology to steal the information inside the computer accounting system to obtain certain benefits. If the company's accounting information is leaked, it will threaten the company's long-term development. Besides, there are some virus programs that delete or tamper with the data in the system, which will have a serious impact on the economic activities of enterprises. Third, the modular function of the accounting information system is relatively weak. There is a certain difference between its application in the computer accounting system and the traditional manual audit method, and it cannot accurately find out the problems in the audit. The operation of the system is mainly based on the written code, it cannot complete the comprehensive data analysis and judgment like manual operation. When transferring corporate funds, the system only controls the flow of funds, but cannot distinguish the purpose of the funds. Because the system itself cannot accurately judge whether the transferred funds are used in the normal business activities of the enterprise, it is easy to be used by criminals. Furthermore, because the computer accounting information system itself has management loopholes when processing information, it cannot achieve the expected goals when dealing with many detailed problems. As a result, the use of enterprise accounting information system to carry out fund management has certain defects [4].

6. Measures to Improve the Application Effect of Computer Accounting System

6.1 Strengthen System Operation Control
When applying the computer accounting information system, we must improve the effectiveness of the system's internal control construction. We must not only comprehensively examine the hidden safety hazards that exist in the operation of the system, but also strengthen the corporate financial risk management and control mechanism. In the management of corporate accounting information, we need to establish a professional management team, improve the management and control capabilities of the accounting information system, and timely avoid the financial risks that exist in corporate business activities. Moreover, we must effectively eliminate potential threats in corporate financial activities. In the management of the corporate accounting system, we need to develop a targeted management mechanism based on the financial status of the company. In addition, we also need to analyze the economic risks faced by the company in business activities in a timely manner, and summarize the risk factors that affect the business activities of the company based on the results of the analysis. Meanwhile, formulating a scientific and effective risk response mechanism in accordance with the actual operating conditions of the enterprise is conducive to improving the efficiency of enterprise accounting information management. This requires us to optimize and upgrade the accounting information system, and grasp the problems existing in corporate accounting internal control. Furthermore, we also need to adopt scientific and effective methods and advanced control mechanisms to improve the efficiency of corporate accounting information management and enhance the comprehensive competitiveness of the enterprise [5].

6.2 Improve System Security
In the internal control of the accounting information system, first of all, we need to improve the overall security of the system management and improve the level of system management. Secondly, we need to improve the company's ability to assess internal financial risks to prevent the uncertainty of venture capital from adversely affecting the company. Besides, when carrying out information construction work, we also need to pay attention to the control of computer software and hardware systems, improve the internal control functions of the accounting information system, strengthen the comprehensive financial management capabilities of the enterprise, and thus strengthen the level of internal control. Third, to carry out accounting management work in the course of business operations, we need to pay attention to the effectiveness and scientific nature of internal control, to ensure the healthy internal operation of the company can promote the long-term development of the company, and prevent the company from being affected by management problems during the development
process. Have an impact on the healthy development of the country. Fourth, in the process of building corporate accounting information systems, we also need to improve risk assessment capabilities, optimize and upgrade the entire information system, and establish a scientific and effective risk assessment and prevention system. At this stage, market competition is becoming more and more fierce. When using accounting information systems, we need to improve the financial risk control capabilities of the enterprise on the basis of ensuring the healthy and sustainable development of the enterprise economy, so as to ensure the stable and healthy operation of the enterprise.

6.3 Take Effective Risk Internal Control Measures
In the internal control of corporate financial accounting, there is a problem that the internal control modularization function is relatively weak. During the audit, we may not be able to discover the deficiencies in the financial internal control work in time. The traditional manual audit can verify problems that cannot be detected by the computer. Because the computer runs on the basis of programs written by humans, compared with traditional manual audit work, not only can we not fully analyze the problem, but the ability to judge the problem is relatively low. In order to effectively manage the internal control of corporate finance, we need to strengthen the effective combination of computer auditing and manual auditing. While improving the efficiency of internal audit work, we should ensure the accuracy and reliability of internal audit work. Moreover, we should also establish an information system management system and management indicators to ensure that the computer accounting information system can achieve diversified functions during internal operation. Simultaneously, we should pay attention to equipment management and other work, set up different private networks in different locations, and strengthen the job responsibility division mechanism. This can ensure that each department can be independent of each other and have a certain connection, thereby improving the overall control level of the computer accounting information system.

7. Conclusion
All in all, the process of promoting the development of corporate accounting internal control will have a great impact on the entire accounting and financial management work. Computer accounting information system has become an important management system in promoting the long-term development of enterprises, and it is a subsystem in the comprehensive management information system of enterprises. The system will gradually transform as the scope of enterprise management continues to expand. As a consequence, it can effectively play an active role in the internal control of accounting and finance in the process of macroeconomic management, and it has a certain significance to promote the long-term and healthy development of Chinese enterprises.

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