On the Application of Computer in the Internal Control of Financial Accounting System

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Abstract. In the era of computer technology, financial accounting system, as an indispensable part of any enterprise, we should use the convenience brought by computer development to break the pattern of traditional financial accounting serving mainly for the later period of the enterprise. Participate in the whole process of enterprise management. This paper discusses the application of computer in the internal control of financial accounting system in detail, and puts forward some application strategies.

Keywords: Computer, Financial Accounting, Internal Control

1. Introduction

In order to meet the changing needs of practical work, information technology with computer hardware and software, information network and various forms of communication as the main core has gradually become the key force of social economy and scientific and technological development, and has gradually tended to occupy the important commanding point of global concern[1]. The accuracy and speed of computer are favored and widely used and praised in socialized mass production. Because of the outstanding contribution of computer, enterprises pay more attention to it in financial accounting system, pay more attention to its deep application in enterprise management, and understand computer financial accounting more rationally and scientifically. Therefore, the internal control process of computer financial accounting system is the symbol of the modernization process of financial management. With the continuous progress of computer technology and the increase of financial task items, more financial accounting software can be selected to meet the new needs of computer financial accounting system in the continuous iterative updating. It is also the important significance of the internal control of computer financial accounting system. In the event of a major change in an enterprise, decision makers and leaders should actively participate in it and settle the internal control of the financial accounting system in the whole process of production and operation of the enterprise, rather than as an independent department serving the enterprise. Gradually cultivate the financial department to participate in business strategy discussion quality[2]. The extensive and deep application of computer technology enables the financial accounting system to obtain information, analyze information and use the computer Internet The front information is involved in the whole cycle service of the company, the financial accounting system of the company is monitored comprehensively, and the strategic investment
of the company is analyzed accurately, and the enterprise management is involved in the advance.

2. Concept of internal control in computer financial accounting system
With the rapid development of computer technology, enterprises must ensure the security of data. If enterprises still adopt early manual methods, it is difficult to meet the basic needs of daily work. Therefore, enterprises need to optimize the management mode and adopt the most appropriate scheme. Figure 1 shows the computer financial accounting environment.

![Figure 1. Environmental framework for computer financial accounting.](image1)

3. Computer risk in internal control of financial accounting information system
The application risk of computer in the internal control of financial accounting system is shown in figure 2.

![Figure 2. Application of computer risk analysis in internal control of financial accounting system.](image2)

3.1. Data risk from financial software
There are many kinds of financial software, the major professional companies that develop financial software are based on their own understanding of financial accounting software, which is mainly commercial competition, has its own corresponding characteristics. There is no good communication and communication between brands. Different financial software not only has no advantages and characteristics of sharing, even the interface between data cannot be unified, let alone achieve the exchange of resources. At the same time, the storage format of accounting data is basically an open relational database. If you know this kind of database command operation, you can enter the accounting set database system of financial software and tamper with the data illegally. Because of the instability of data storage, even if the operation password and operation permission to enter the system are set, it cannot actually play the role of absolute confidentiality of data. In many cases, due to human or computer virus intrusion, the accounting data of enterprises are leaked or destroyed, because of the diversity of information sources, the data information of enterprises is leaked.
3.2. The corresponding system and operating environment are not perfect
Only by establishing a complete set of financial accounting and other internal management systems and implementing them in place can enterprises achieve the standard of accounting behavior and the integrity and accuracy of accounting data, which is a great challenge for general enterprises\cite{5}. Part of the enterprise internal management confusion, the existence of invoice seal one-person management, cashier accounting one-person phenomenon. There are still many incomplete enterprise systems, no corresponding rules and regulations for all aspects, departments and various matters of enterprise operation, such as the audit of the original documents as the key control point in the payment link, but the supply department has purchased high quality materials because of fraud or dereliction of duty. The accounting department will still pay according to the price after checking the original documents. System implementation is also a key factor, no matter how good the system is not implemented.

3.3. Insufficient attention to computerization of financial accounting
At present, there are few managers who can realize the importance of the internal control function of the financial accounting system to the enterprise. It is simply believed that the accounting control is the internal cost control and the internal asset security control. A considerable number of enterprise management authorities also believe that accounting control is nothing more than a pile of manuals, documents and systems, dealing with specific problems, focusing on flexibility rather than following prescribed procedures, and that the leadership of major and minor matters is in charge, sometimes even in order to seek personal interests or the collective interests of the enterprise and unscrupulous fraud, tampering with the accounts\cite{6}. At the same time, some enterprises have also established the relevant accounting control system, but in general, there is still a lack of scientific and coherent, which makes it difficult for accounting control to play its due effect. If some enterprises only emphasize ex post control and ignore pre-prevention control, do not establish self-prevention and restraint mechanism, in actual work, they usually try to block or punish after the violation of discipline. This leads to high internal control costs, little effect, accounting control out of effect.

3.4. Limited computer capacity of financial accounting practitioners
The computer level of financial accountants has not been specially improved in our country, many accounting practitioners do not have a professional study of the computer, in the operation of the computer is particularly poor, unable to complete the daily maintenance of financial data and computer related work, computer accounting information system operation of hardware, software and other failures to maintain is impossible to talk about. In addition, the accounting practitioners of enterprises have a relatively weak sense of risk control, and there is a lack of necessary communication and coordination among various departments, so there will be confusion when there is problem information\cite{7}. Failure to respond to professional staff to grasp the main focus of internal control cannot make timely decisions.

4. To optimize the application of computer in the control of financial accounting system

4.1. Sound management system
The smooth development of any work cannot be separated from the effective management system, and the internal control of computer accounting information system is no exception. In general, the important network of computer equipment includes government intranet, Internet and audit network. In order to ensure the security and stability of computer network system, the relevant personnel should make clear the division of responsibility and authority in the specific operation process, determine the network used by accounting system and confirm that it is independent and complementary to other networks. In addition, computer equipment needs to be updated in a timely manner, according to the prescribed service life of regular maintenance and maintenance. The operators in the system should also divide their duties according to the characteristics of the post to maximize the efficiency of the computer accounting information system.
4.2. **Strengthen the control of computer accounting information to ensure the authenticity and accuracy of accounting information**

Accounting internal control system is an important guarantee to strengthen internal control in enterprise accounting work, and it is also a powerful basis for restricting the work behavior of accountants. Enterprises should establish and perfect the internal control system of accounting according to their own management characteristics and the development demand of accounting computerization, and continuously improve the quality of accounting work. It includes the following aspects: first, to establish a strict authorization examination and approval system, to adhere to the separation of incompatible posts, restrict each other, and supervise each other. Second, design a reasonable and effective accounting work cycle flow, truly reflect the actual production and operation activities of enterprises, and timely find and correct all kinds of mistakes and disadvantages, so as to ensure the authenticity and integrity of accounting information. The third is to establish a regular check system to check the original accounting data entered into the computerized system regularly to avoid data entry errors. The fourth is to establish the accounting information backup system, to input the accounting information of the computerized system according to the day, week, month to sort out the backup, to ensure the security and integrity of accounting information.

4.3. **Establishment of a system of assessment standards**

Whether the internal control of the computer financial accounting system used by many enterprises can play its due role still needs to wait time to test. With the longer the application time, its advantages and disadvantages are more obvious. Management can grasp the system and its own relevance and operator level in time. In order to make the internal control of computer financial accounting system more suitable for the development of Chinese enterprises and establish and perfect the evaluation standard system, it is mainly divided into the following aspects: enterprises should establish a practical inspection base of computer financial accounting control system according to their own situation. Relevant system operators need professional training in the base to improve the professional level of operators. The principle of survival of the fittest is mainly aimed at accountants, who are unable to fulfill their tasks in accordance with the regulations and requirements, and who meet the requirements of professional training and education.

5. **Conclusion**

For most enterprises, computer technology should be taken into account in carrying out financial accounting work so as to do a good job of internal control and ensure that all work can be carried out smoothly with the participation of financial accounting. More accurate assessment of the financial situation at all stages, for the development and growth of enterprises to obtain more economic benefits and related resources.

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