Construction of Enterprise Accounting Risk Control Based on Information Technology

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Abstract: With the rapid development of economic globalization, the competition within the industry is more intense. Economic integration has put forward more requirements for enterprise development. If enterprises want to maintain their core competitiveness, they must constantly carry out innovation in management mode. Accounting work is the core content of enterprise management, and it faces new challenges in the context of informationization. The use of information-based accounting work management mode can effectively improve work efficiency. However, the use of new technologies will inevitably bring operational risks and operational risks, so companies must strengthen the risk control of information systems. Ensure the safety of corporate accounting information and lay a solid foundation for the sustainable development of enterprises. This paper mainly discusses the construction of enterprise accounting risk control ideas under the conditions of informationization, and puts forward opinions and suggestions based on the actual situation.

1. Introduction
The rapid development of information technology has made the application of accounting information systems continue to expand. It not only improves the level of enterprise information management, but also lays a solid foundation for the sustainable development of the company. The use of information management measures has made corporate accounting risks more prominent. In fact, corporate accounting risk refers to the uncertainty of economic losses in the accounting business. Accounting risk of business management is impossible to completely evade, and more targeted preventive measures should be formulated for corporate accounting risks. Ensure the smooth development of accounting work, and then lay a solid foundation for the sustainable development of enterprises. Figure 1 shows the accounting risk response strategy for information enterprises.
2. Accounting Work under the Conditions of Informationization

2.1 Gradual Improvement of the Market Economic System makes Accounting Activities more Complicated

The domestic economic development has entered a new stage. With the rapid development of science and technology, the form of business management has presented diverse characteristics. The innovation of the management model creates a better environment for the “Internet +” enterprise. The organizational structure of enterprises is also constantly changing, which makes the social economy enter a new era of information management. The socio-economic form has a significant impact on the development of enterprises, and the forms of accounting and economic activities of enterprises are more diverse. These factors inject new vitality into the development of the enterprise, but also indirectly increase the accounting risk of the enterprise.

2.2 Rapid Development of Information Technology Promotes the Process of Enterprise Information Management

The rapid development of science and technology and information technology has made the use of electronic accounting activities more extensive. Enterprise management is transforming from the traditional mode to the information management mode. Enterprise accounting, account setting, financial accounting and report preparation are all included in the information processing system. Enterprise financial management puts higher requirements on the professional quality of financial personnel, and the difficulty of corporate accounting work is also increasing.

2.3 Information Security has Become An Important Part of Enterprise Accounting Risk Management

The content of traditional accounting work is to calculate the assets and liabilities of the company. The core function is reflected in the accounting process. Accounting risk control is the choice of accounting method. In the information age, it only needs to input accounting information into the computer, and it can automatically generate accounting statements. The focus of accounting risk control in the information age has become the protection of accounting information. The accounting software itself must be vulnerable to vulnerabilities and risks, and is highly vulnerable to computer viruses. At the same time, the company’s financial system has an entry password, which can cause serious problems in the event of a password leak. In the context of rapid development of network technology, in order to ensure efficient and rapid processing of accounting information, it is necessary to develop a more scientific management system.
3. The Form of Enterprise Accounting Risk in the Information Age

3.1 Information Management System Operational Risk
Operational risk refers to economic losses caused by mistakes in the operation of corporate accounting information. Accounting information mainly includes computer systems and accounting information data systems, both of which have a direct impact on accounting management. In the network environment, the most obvious advantage of enterprise information systems is paperless operation. The processing of information and data must be done by computer software. Once an accountant has made an operational mistake, it may lead to a series of errors. The traditional accounting work information is kept by a special person, and the probability of data manipulation is relatively small. However, under the information management environment, corporate accounting information is centrally managed, and the probability of vandalism is greatly increased.

3.2 Information System's Own Technical Risks
Information systems play a vital role in the process of corporate accounting, and there are technical risks in the operation of computer systems. Computer system maintenance is also difficult, and it has higher requirements for the comprehensive quality of accounting personnel. In most cases, software developers do not have accounting knowledge, and software design is designed to comply with common standards. There are huge differences in the business activities of different companies, and practical risks arise in the application of software. At the same time, the enterprise accounting information system is completed by computer, and the professional skills of financial management personnel are very high. Accountants must not only have professional knowledge, but also master various computer maintenance skills. There are certain risks in the operation and maintenance of the accounting information system, which seriously affects the smooth progress of accounting work.

3.3 Cybersecurity Risks
The network environment is very complicated, and the factors affecting the security of enterprise accounting information systems are increasing, which has a negative impact on the accounting work of enterprises. Network security risks can be subdivided into information data storage risks and trespassing risks. Especially in the public environment of the Internet, enterprise accounting information management is more important. Enterprise accounting information is the core content of enterprise survival and development, which directly affects the income of investors, and the financial errors can occur as a result of mistakes.

4. Enterprise Accounting Informationization Risk Type

4.1 Decision Risk
The decision-making risk of enterprise accounting information management refers to the systematic reduction of system management caused by software vulnerabilities. The enterprise decision-making layer did not objectively analyze the feasibility of the project in view of the actual situation of the enterprise. The financial management plan developed does not conform to the development trend of the enterprise, resulting in inefficient work. There are many types of domestic financial software, but the company itself has not developed a clear informational goal. Not only is there a lack of comprehensive assessment, but the choice of software is also very random. The quality of the purchased software cannot be guaranteed, and the actual functions can not meet the development needs of the enterprise, which leads to many problems in the implementation of the information system.

4.2 Information Processing Risk
The risk of information processing is mostly caused by the failure of software quality. Financial software development has not been rigorously tested, resulting in a loss of possibility during operation.
Analysis combined with the information processing process can be subdivided into three types: ① Data record risk. Accounting information is incomplete, untrue, and inaccurate, leading to the emergence of economic losses. For example, in the sales process, the basic information of the customer is misidentified, thereby increasing the operating cost. ② Data maintenance risks. There is a possibility of loss in the process of data and information maintenance. Failure to grasp the credit changes of customers in a timely manner may result in more serious economic losses. ③ Information reporting risks. Losses may also occur during the reporting of information, such as providing an information report without the consent of the donor. Enterprise accounting information management is stored in the form of electronic data, and the business activities of enterprises rely on computer systems. The enterprise management information security risk is a discussion on the technical and management level. Because the network system itself has the characteristics of security vulnerability, it is difficult to test the internal defects of the software system. There is no perfect information management system within the enterprise organization, which leads to insufficient professional quality. The lack of control standards and safety precautions have seriously affected the implementation of informatization financial management.

4.3 Asset Protection Risk
The risk of corporate asset protection is the possibility of investigating the economic loss of an enterprise. In the traditional sense, assets include equipment and cash. The information accounting management system also incorporates information systems, financial information and data resources, and the information environment asset protection wind situation is even more severe. The confidentiality mechanism of sensitive information of enterprises is not perfect, and there is no means for disaster recovery for information system assets.

4.4 Benefit Risk
Corporate benefit risk is a discussion of the possibility of loss to existing business objectives, and is very similar to traditional enterprise benefit risk management. There is a close relationship between the financial risks of the enterprise and the execution of the business, and business execution risks and benefit risks may also occur simultaneously. During the execution stage of the sales management business, new requirements were put forward for the processing, transfer and collection of customer orders. Some companies cannot meet sales targets, which is the most direct benefit risk. Enterprises must ensure the correct implementation of the business, but also to ensure the acquisition of business execution benefits.

5. Enterprise Accounting Informationization Risk Control Strategy

5.1 Build A Sound Internal Control System
Enterprises should work out a more complete management system based on their actual conditions. It is necessary not only to clarify the duties of the post, but also to set up the post in light of the actual situation. The use of mutually restrictive management mechanisms ensures the high quality of financial work. The use of hierarchical authorization management measures to achieve the purpose of appropriate separation of duties, to build job management responsibilities under the information environment. Formulate more detailed control measures and formulate matters to be aware of in light of actual conditions. Ensure the safe and correct operation of the computer accounting system and avoid the occurrence of various errors. Corresponding protection measures are established for virus intrusion, and pirated software is not applicable. Perform regular backup processing on the data and information of the disk, and periodically perform virus detection.

Enterprises must establish a technical security system. The protection of accounting information on the network can be divided into dynamic security and static security. Through the encryption of the data communication protocol, a more secure data encryption algorithm is selected. Choose to use security locks and other methods to build a scientific and efficient computer virus prevention system.
Create a computer security emergency mechanism and choose the most advanced financial software management platform. Optimize the enterprise financial file management system, maintain the continuity of accounting file data storage through the updating of financial software, and then formulate more efficient management measures based on actual conditions.

5.2 Internal Control Measures
Accounting information resource control is very important. Accounting information is obtained from the network server, which is the core content of financial system control. To ensure the accuracy and reliability of accounting information, develop corresponding control measures within the enterprise. With the server to build the internal network of the enterprise, select the mature network database to establish the subsystem. The accounting information resource authorization table system is adopted to timely backup and restore network data. Organization and management control is an effective way for enterprises to improve their financial systems. Separation of duties is an important part of internal control. The use of accounting information system, the core is to ensure the legality and effectiveness of accounting information system activities.

In the early stage of the development of accounting information systems, more efficient control of feasibility is required. During the system development process, internal audit and risk management personnel should be involved in research and design work. Develop more efficient control programs and gradually increase management and supervision. There are many contents involved in the maintenance and control of accounting information system, such as the maintenance of computer hardware and communication equipment, and the adjustment and improvement of system functions. For the maintenance of the network financial system through detailed records and plans, the setting of each link is very necessary. The cause and nature of maintenance management are recorded in detail and modified after approval.

The application control of accounting information system refers to the measures taken in different aspects such as input, communication, processing and output of accounting data. The focus of the input control is on the authorization and approval mechanisms to verify the accuracy of the input data in a timely manner. The focus of data processing is the control of permissions, which is tested against the validity of the data. Reserve audit trails and correct errors in a timely manner. Detect the reasonableness of the output and distribute and store the output information.

5.3 Implement the Senior Management System
Gradually strengthen the role of staff and prepare for information construction. Ensure the corresponding capital investment, and ensure that the company's senior management has a correct understanding of information management. Business decision makers must have a long-term vision to make the most appropriate decisions. Ensure the full use of human resources and avoid the resistance of other factors to the development of enterprises. The information management process is very complicated, so it should be properly monitored during the implementation process. Gradually reduce and eliminate the data risks encountered in the process of information management, and lay a solid foundation for the smooth development of follow-up work. In fact, traditional financial managers play a very important role in the risk analysis and internal control process. In the process of information management, it is necessary for accounting personnel to learn information knowledge independently. Master the coping skills of various abnormal situations and build a solid foundation for the functions of financial personnel. In the process of information management, the core responsibility of accountants is to control and consult business risks.

Conclusion:
In summary, the discussion of enterprise accounting risk control based on informationization conditions is very necessary. Clarify the connotation of accounting work under the conditions of informationization, and provide theoretical support for the development of follow-up work. To ensure the accuracy and reliability of accounting information, develop corresponding control measures within the enterprise. Discuss the existence of corporate accounting risk in the information age, and formulate
more targeted countermeasures based on the types of enterprise accounting informationization risks. Develop more detailed control measures and determine the matters to be aware of in light of the actual situation. With the server to build the internal network of the enterprise, select the mature network database to establish the subsystem. Ensure the full use of human resources and avoid the resistance of other factors to the development of enterprises. Ensure the safety of corporate accounting information and lay a solid foundation for the sustainable development of enterprises.

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