

Original Paper

Accounting Internal Control Problems and Optimization Measures Based on Accounting Informatization

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Abstract

Accounting information is objective data that effectively and quickly reflects the business situation of an enterprise. It can provide reliable data support for investors to make investment decisions and is also the cornerstone of the establishment of a high-standard capital market in China. This article summarizes accounting informatization, analyzes the characteristics of accounting informatization, and then analyzes the problems faced by accounting internal control under accounting informatization and puts forward relevant optimization suggestions, providing a certain reference for the construction of accounting internal control under accounting informatization and providing ideas for the completion of corporate business goals.

Keywords

accounting informatization, accounting internal control, information transmission, information protection

Introduction

Accounting information is objective data that effectively and quickly reflects the business conditions of enterprises. It can provide reliable data support for investors to make investment decisions and is also the cornerstone of the establishment of China's high-standard capital market. However, many companies, such as Credit Suisse Coffee, Kangmei Pharmaceutical, and Kangdexin, have committed financial fraud, and the negative social impact caused has attracted widespread attention from the country and the people (Zhou, Zhai, & Tan, 2022). The "Opinions on Further Strengthening Financial and Accounting Supervision" issued in 2023 proposed the overall goals of standardizing financial and financial management, improving the quality of accounting information, and maintaining financial discipline and market economic order (Zhou, Li, & Dong, 2023). In the healthy development of

accounting informatization, it is necessary to combine accounting internal control. The relationship between the two is mainly reflected in mutual influence, and there is a relationship of action and reaction, which affects the quality of corporate financial data and the healthy operation and development of enterprises (Yang, Jie, & Zhang, 2014). Based on this, this article will explore the accounting internal control issues and optimization measures based on accounting informatization.

1. Overview of Accounting Informatization

1.1 The Concept of Accounting Informatization

Accounting informatization is the process of processing and analyzing accounting information using operational information technology. Through the use of information technology, other financial situations can be presented more intuitively in the form of information technology, thereby supporting a more accurate assessment of its business operation capabilities. Accounting information technology can greatly improve the efficiency and quality of accounting work (Zhao, 2024). It can not only reduce the risk of errors in manual processing, but also realize the automatic update and transmission of data, making accounting information more concise and useful. Compared with traditional accounting methods, accounting informatization is more flexible and adaptable, and can meet the rapidly changing market needs. With the continuous development of the market economy, improving the level of corporate accounting informatization has become an important strategic goal. This not only helps to solve many bottleneck problems in the construction of modern enterprise systems, but also effectively eliminates the drawbacks of the traditional "manual" governance model. The application of information technology enables accountants to focus more on analysis and decision-making, improving the overall management level of the enterprise. Through informatization, enterprises can achieve a modern management system with clear property rights and clear rights and responsibilities (Chen, 2024).

1.2 Characteristics of Accounting Informatization

High degree of integration. Accounting informatization has a high degree of integration in terms of the integration of internal and external information of an enterprise (Yang & Liang, 2021). Accounting informatization integrates information from different departments within an enterprise and historical information data of an enterprise in different information formats. Due to its high degree of integration, the efficiency of data acquisition by the enterprise is greatly improved, which can improve the enterprise's ability to process information data.

Dynamic characteristics. Accounting informatization is dynamic, which is reflected in the timely transmission and synchronous processing of accounting data to support management decisions (Wang, 2022). Under the influence of accounting informatization, various departments can share and exchange information resources through information technology, increase enterprise coordination, make the collaboration between departments smoother and closer, reduce information lag, and enable the dynamic transmission of business information among various departments of the enterprise.

Improve information quality. Accounting informatization can improve the quality of accounting

information (Yin, 2022). Accounting informatization transforms the way information technology is applied to process data in a high-quality manner, thereby improving the accuracy and consistency of data. At the same time, it can effectively supervise accounting information, improve the accuracy of information and information processing efficiency in the accounting process, and further improve the quality of accounting information (Xu, 2018).

2. Advantages of Accounting Internal Control under Accounting Informatization

2.1 More Comprehensive Financial Management

Traditional financial management by the finance department focuses on post-accounting, which requires a lot of manpower and material resources to organize information data from different departments. In addition, due to the large amount of information data, the possibility of human error is increased, so the demand for manpower is further increased to calculate and supervise financial data (Yu, 2023). In addition, in the modern economic system, accounting work is not limited to financial accounting, bookkeeping, etc., but more to provide a reliable and true basis for management decisions, so that management can make decisions that are conducive to the scientific development of the enterprise. Accounting information does not have a physical form, but it plays a vital role in the formation of decisions in the process of enterprise management (Zhang, 2019). It can provide more comprehensive information for management decision makers, and can more efficiently analyze financial data, timely discover problems in the internal control process, and further expand the scope of financial management, making it more comprehensive.

2.2 More Efficient Information Transmission

With the development of information technology, more enterprises are applying information technology to the process of enterprise management. There is a positive correlation between the efficiency of information transmission and the development of enterprise scale. The improvement of information transmission efficiency can greatly improve the efficiency of enterprise operation. Therefore, the efficiency of information transmission is limited, resulting in the lag of internal control of enterprises. The development of information technology is no longer an auxiliary technology in the process of enterprise operation. Through the change of information transmission and processing methods, the decision-making method of internal control and development strategy of enterprises has been fundamentally changed. Therefore, the application of accounting informatization by enterprises not only affects the financial department, but also affects the internal control of the entire enterprise, improves the competitiveness of enterprises, and then improves the economic effect of enterprises.

2.3 Risk Assessment Is more Scientific

Accounting informatization has greatly strengthened the calculation and supervision of financial data. The accounting internal control of accounting informatization not only needs to ensure the smooth completion of the activities in the business management process of the enterprise, but also needs to predict the risks faced in the business process of the enterprise and take preventive measures.

Enterprise accounting informatization can help enterprises to timely understand and predict the risks that may arise in the business process of the enterprise, provide a guarantee for management decision makers to make scientific decisions, and enhance the risk resistance of enterprises.

3. Problems Faced by Accounting Internal Control under Accounting Informatization

3.1 Management Does not Pay Enough Attention

The design and implementation of the accounting internal control system of accounting informatization requires not only the cooperation and implementation of enterprise employees, but also the attention and support of enterprise management. The attention of enterprise management can strictly supervise and evaluate the execution of enterprise employees, which is more conducive to the accounting internal control of accounting informatization and the development of enterprise operations (Meng, 2017). However, in the early stage of accounting informatization, enterprises need to pay a lot of manpower and material resources. Whether the accounting internal control of accounting informatization is purchased from the society or software, or the accounting informatization system is independently developed, the enterprise needs to pay a lot of operating costs. In addition, the implementation of accounting internal control of accounting informatization requires division of labor and authorization according to different departments and different needs, so that the accounting internal control of accounting informatization can be carried out normally, which undoubtedly increases the investment of human cost. The initial construction of accounting internal control of accounting informatization has high requirements for enterprises. Therefore, the management of enterprises believes that the implementation of accounting internal control of accounting informatization does not have a direct effect on the production and sales of enterprise products, and further reduces the attention paid to accounting informatization.

3.2 Informatization Application Is not Extensive Enough

The construction and implementation of accounting internal control of accounting informatization requires not only informatization management of accounting records and other processes, but also the application of accounting informatization in each department and related links of the enterprise, in order to form a relatively mature accounting internal control management of accounting informatization. Further strengthen the scientific formulation of improving the operating efficiency of enterprises and management decisions. However, due to the high cost of informatization construction, many enterprises do not fully apply it. Due to the high cost of accounting internal control of accounting informatization, enterprises only select necessary modules for accounting informatization when informatizing, which saves the construction cost of accounting internal control of accounting informatization to a certain extent. However, from a long-term perspective, the operating efficiency of the enterprise is affected to a certain extent, which is not conducive to improving the operating efficiency of the enterprise, and thus affects the profitability of the enterprise.

3.3 The Risk of Information Leakage Is Relatively high

In the process of developing and executing accounting internal control in accounting informatization, accounting information is collected from various departments, and the storage and processing of information are inseparable from the various software or systems used in enterprise informatization. This situation increases the risk of information leakage within the enterprise, and the demand and difficulty of protecting the enterprise's data security and privacy are greatly increased (Zeng, 2024). In the construction of accounting internal control in accounting informatization, it is necessary to integrate and share various information within the enterprise, and it contains a large amount of sensitive information, such as customer information, business conditions, and commercial secrets. In the process of integration and sharing, once information leakage or loss occurs, it will cause huge property losses to other operations, and even have irreversible negative effects. Therefore, the risk of information leakage is relatively high, and the requirements for information protection are relatively high.

4. Suggestions on Optimizing Accounting Internal Control under Accounting Informatization

4.1 Management Should Attach Importance to the Construction of Internal Accounting Control

The development and implementation of accounting internal control in accounting informationization lies in the management level. The management level needs to learn the relevant knowledge of accounting informationization in order to carry out the construction of accounting internal control in accounting informationization more effectively. For the construction of accounting internal control in accounting informationization, the management level of enterprises chooses to reduce costs for the sake of short-term profit goals and does not pay attention to the construction of accounting internal control in accounting informationization, which is not conducive to the subsequent business development. Therefore, the level of attention paid by the management level will affect the construction of accounting internal control in accounting informationization. The management level of small-scale enterprises should pay more attention to it, and enterprises that use professional managers need to require professional managers to pay attention to it.

4.2 Wider Application of Informatization

The quality level of accounting internal control has attracted more and more attention from investors and users of financial reports. Countries have refined the disclosure of accounting internal control information and put forward more specific requirements (Xu, Yuan, & Zhang, 2020). The accounting internal control process of accounting informatization presents the characteristics of high integration and systematization, forming a complete system of close checks and balances. The informatized internal accounting control system not only inherits the advantages of the traditional system, but also enhances the overall control effectiveness through technical means. The cross-departmental data integration method can improve the effectiveness and integrity of the internal control of the enterprise. The accounting internal control of accounting informatization not only strengthens the process management of each link, but also improves the overall operational efficiency and decision-making

level of the enterprise, providing a strong guarantee for the sustainable development of the enterprise. Therefore, it is necessary to apply informatization more widely.

4.3 Establishing an Information Protection System

accounting internal control in accounting informatization can improve the efficiency of information transmission between different departments of an enterprise, but there is also the risk of information leakage. Therefore, enterprises need to establish an information protection system in the process of accounting internal control construction in accounting informatization to improve the security of information. The disclosure of accounting internal control information in accounting informatization is an important basis for investors to evaluate the value of enterprises (Wang & Cui, 2019), so enterprises need to establish an information protection system. In the process of accounting internal control construction in accounting informatization, it is necessary to strengthen authority management and access control, centrally manage accounting informatization data, classify data, divide the authority of staff in different positions within the enterprise, and set a certain authority level to match authority with job responsibilities, so as to further optimize the internal control environment of the enterprise. Therefore, in order to ensure the safe and stable operation of the accounting informatization system, enterprises must continue to strengthen the management of accounting informatization.

5. Conclusion

Accounting information is objective data that effectively and quickly reflects the business situation of an enterprise. It can provide reliable data support for investors to make investment decisions and is also the cornerstone of the establishment of a high-standard capital market in my country. This article summarizes accounting informatization, analyzes the characteristics of accounting informatization, and then analyzes the problems faced by accounting internal control under accounting informatization and puts forward relevant optimization suggestions, providing a certain reference for the construction of accounting internal control under accounting informatization and providing ideas for the completion of corporate business goals

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