

Research on the Construction of General Execution Mechanism of Internal Control

Cuiwei He

Hunan City University, Yiyang, Hunan, 413000, P. R. China

Abstract: The construction of two aspects of the implementation of the internal control framework should be: one is the characteristics of internal control from the "law", to build the formal enforcement mechanism of internal control, the basic requirement for the realization of the internal control system, to achieve the effect of two standard heteronomy; strengthening the role of enterprise informal control, for the official control system can not be standardized the behavior, through the enterprise values and the internal rules of ethical guidance and encouragement, to achieve the goal of moral heteronomy.

Keywords: Internal control; Enforcement mechanism; Construction

1. Introduction

French sociology of organization will be organized as a field of action, power and rule is the core element in the process of the construction of the field of action actors (Yang sweet, 2007) [1-5], Faye Edberg (2005) on the basis of the concept of specific action system (concrete systems of ction) theory, its connotation is: one is no longer a single stressed the formal rules, but the formal rules and informal rules for hybrid fusion "game rules"; two is the importance of prominent actors in the construction and implementation of the rules, the focus of executive action in the limited rules, and the actual rules constructed by these actions "" [6-12].

The classical organization theory is the system design on the inspiration of internal control, internal control design is static, is based on the abstract rational assumptions, while the actual execution time, the situation is complex, dynamic, in the design may not consider the impact of informal rules, and in the implementation of internal control. You must consider the interaction effect of formal rules and informal rules; the design of internal control is the control level from the organization, assumes that the performer is rational, and the implementation of internal control is the need to implement the implementation of the act, the research level should focus on individual actions according to internal control. Therefore, the use of specific action system of rule theory construction of executive mechanism of internal control is appropriate.

2. The Fusion Mechanism of 2. Formal and Informal Control

Internal control as a formal written rules, which is embodied as control and obedience, transparency and predictability, with the obvious difference between the control mode of informal, but Faye Edberg (2005) think we

should cancel the formal rules and informal rules of the simple two yuan partition that acts as the "actual" rules of origin always in the formal and informal process combined with each other, combining "mixing rules", and that in the most diverse areas in shaping and defining many areas of action is formal and informal, a combination of explicit and implicit rules, design, mechanism, practice and contract. The object of the implementation of internal control is the "actual" rules, rather than a single "official rules", if the internal control as one of the organization's action, environmental background of the organization is to act, from the implementation of internal control perspective, management philosophy, corporate culture and moral values is not only a formal control environment, and the internal control is informal, internal control and interaction, construct a hybrid rule enterprise "". Robert Simmons (2004) believes that the control lever enterprises can be divided into core belief system (core values), interactive control system (strategic uncertainty), boundary system (to avoid risk) and the diagnosis control system (key performance variables), both are "positive" features, have a positive and the power of encouragement, but also has the characteristics of informal control; the latter two are "Yin" features, have to be constrained and ensure that obey the command control system is formally documented, in order to achieve the strategic management, to achieve a dynamic balance of power against the use of these.

3. The Implementation of Internal Control and Balance Mechanism of Power Sharing

Croce E and Faye Edberg pointed out that play a key role in human relations and social action is related to power, power and regulations are closely linked, and that the rules of uncertainty is the source of power, the uncertainty of the alternative bargaining power relations between

actors, produce. The intention of internal control is the hope that through the concrete measures to control the implementation of the limited choice, maximum extent to curb the abuse of power, that between different departments, post responsibility, mutual restriction and mutual supervision, no person shall have special powers over the internal control of the. However, there are inherent defects of internal control is the fact that the rational design and operation of the organization is not the same, because of the dynamic changes of the environment and the internal control of our uncertainties or possible limitations for the relationship of power. Power relations are the important factors to influence the implementation of internal control in the process of power sharing and the balance of power is an important mechanism for the implementation of internal control.

As the internal control of the controlling party organizations management or superior, and the corresponding rule is the power of two: one is the rational power, or that is formulated and promulgated the rules and regulations of power; on the other hand is the exception processing power. How to find the best combination between the two powers concerning the implementation of internal control effect, that is to say the power mechanism is an important mechanism for the implementation of internal control.

4. The Implementation of Internal Control and Internal Control Evolution Feedback Mechanism

The rules of theory that the violation of the rules of social organization is the norm for many reasons, March (2007) can be summarized as follows: ignorance, inconsistency and incompatibility; tolerance, collusion and corruption. The inconsistency, tolerance, conspiracy is able to explain the inherent defects of internal control. The discrepancy is from what is due to many rules and rules of the system itself is not consistent and specific to the internal control of the business control system with national laws and regulations conflict, contradiction enterprise control system and the unspoken rule, inconsistency between departments or control system, arouse the performer's identity and a variety of variety the rules, the performer's actions will be in trouble. Tolerance refers to the degree of deviation of legal rules, reflect the flexible grasp of the rules of the enterprise environment is dynamic in

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