

Research on the Influence of IT on Internal Control of Colleges and Universities

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Abstract: The theoretical research and practical application of internal control experienced from single scattered to comprehensive development process. There is no doubt that this is closely related to the changes of social economy, management and technology environment, the emergence and development of epistemology, cybernetics and information theory, and the development of university management theory. This paper argues that the impact of IT on internal control is unquestionable, and its impact is closely related to the whole society, the degree of information technology and the level of development of information technology, and then change with the change. Therefore, the problem must be analyzed comprehensively, comprehensively, dynamically and concretely.

Keywords: IT; Internal control; Colleges and Universities

1. Introduction

From the internal check, to the development of the internal control system, internal control structure and internal control integrated framework, and the risk management framework, research and practice experience from single scattering to comprehensive development process of the theory of internal control [1-5]. There is no doubt that the change and the social economy, management, technology, system theory, control theory and information theory, epistemology, the emergence and development of university management theory development are inseparable. The modern information technology (Information, Technology, IT) the rapid development undoubtedly accelerated the pace of economic globalization, the business environment, risk is more complex and changeable, thus promoting the internal control theory and practice. Many scholars have discussed the influence of IT on the internal control of colleges and universities [5-9]. The representative viewpoint mainly has two: the information technology in the internal and external environment change of university internal control has brought new challenges (Yang Zhounan, 2002.; Liu Zhiyuan, 2001) information technology will have a fundamental influence on the overall internal control of colleges and universities, has undergone a fundamental change in the internal control mode (chapter Tiesheng, 2007). This paper argues that IT is no doubt that the impact on internal control, it is closely related to the influence of informatization degree and the whole society, the universities and the development of the information technology level, and then the change [10-12]. Therefore, the problem

must be analyzed comprehensively, comprehensively, dynamically and concretely.

2. Environment Object and Target Control

The control environment is the factors that affect the overall structure and function to control the environment, promote the development of colleges and universities is the foundation of engine control system of colleges and universities. Information technology, especially the distribution of the application of network technology not only changes the right organizational structure, responsibility of the University, and the universities from closed to open, the mode of operation of the great change, speed, flexibility, response ability has become the focus of the evaluation of colleges and universities, if things go on like this will inevitably impact on the management idea and management management style of employees, honesty and moral evaluation, University culture. Of course, the impact of information technology on the control of the environment in different universities will have different performance, and its impact will vary greatly.

Object of control is the controller of internal control. It can be classified according to different levels and categories. The application of information technology, which is composed of information technology infrastructure, application system, data and information technology personnel resources management in Colleges and universities become an indispensable part of university internal control object and therefore increase the new content.

Control objective is the goal of internal control. The information technology resources as the control object changes, a university in setting the objectives of internal

control must be considered when the information technology section, from the information technology strategy determination, information technology resources management, business processing, utilization of information resources of information resources for legal compliance at different levels to set its control target at the same time; the consideration of the report and improve resource utilization in the use of information technology, efficiency and reliability, to achieve the control goal of university strategic management objectives, to better promote and guarantee effect.

3. Risk Assessment and Activity Control

Risk assessment is the process of identifying and analyzing the risks associated with the realization of the target, and is the key component of an effective internal control system. The application of information technology, information technology not only increases the risk of resource utilization and management; and due to some new problems in the application of management information technology, such as the use of information resources of university business interruption caused by the negative effects of technology for the development of procurement, marketing and service mode change, or natural disasters other factors causing problems lead to changes of the information resources of the business plan; at the same time, information technology can also lead to management control, risk assessment and risk assessment mechanism, changes in real time processing. The impact of information technology application on risk assessment is significant.

Control activities are actions taken to achieve control objectives. It includes policies, procedures, methods, means and so on. Control activities can help management effectively implement actions to achieve control objectives and deal with risks. The COSO internal control framework itself takes into account the impact of information technology on control activities. The computer control is included in the control activities, and the specific information system control activities are analyzed from the point of view of general control and application control. The application of information technology not only increases the control activity of information system, but also influences other control activities in different degree. For example, the change of organizational structure will inevitably lead to the separation of duties and the change of organizational procedures. The business risks brought by technology require the management to take corresponding control activities, and the information technology can be used to solve the problems existing in the original business and management. The influence of the application of information technology is the most direct embodiment of control activities.

Information and communication. Information and communication is the process of identifying and acquiring

internal and external information related to the management of a university in a certain form and in a certain period of time and communicating within the organization so that the members of the organization can perform control and other duties. The most direct change in the application of information technology is the way of information acquisition, processing, transmission, storage and retrieval. Therefore, the influence of information technology on university information and communication is remarkable. It can not only direct access to processing information needed to make decisions, the decision information for the implementation of direct control, greatly improving the quality and quantity of information, changing the channels and means of communication, expand the scope of management and control, but also provides the conditions and may be integrated into integration, management and business organization strategy and management. To achieve and promote the goal.

4. Conclusions

Supervision is the tracking, monitoring and adjustment of the internal control system and its operation. Information technology has increased the channels of supervision, changed the way of supervision, and made real-time tracking, monitoring and regulation possible. This provides the conditions for the timely discovery of the internal control system and the problems in its operation, and for amendment and improvement.

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