

An Analysis of Internal Control Audit Strategy of Enterprises under Accounting Computerization

Dandan Wang

School of Management, Yangtze University, Jingzhou, 434020, China

Abstract: With the continuous updating and perfection of information technology, computerized accounting has been widely used as an important system of internal control audit of enterprises. The form of accounting computerization has become more and more mature. Therefore, the enterprises put forward higher quality requirements to the internal control audit, which requires the computer staff to clear the important and difficult contents in internal control, combine the accounting computerization system with the internal control audit form of enterprises effectively, to develop a new type of effective internal control strategy. The management system based on computer science and technology has important application value in the control audit of enterprises, which can make the enterprises' fund management more scientific and complete. It can also effectively ensure the accuracy of enterprises' audit data and further improve the accounting computerized management standards. However, in the actual internal control audit of enterprises, many problems has gradually emerged. So the internal management departments and accounting computerized administrators should pay more attention to these problems, increase the exploration strength to the them, and formulate a scientific and effective control audit plan for enterprises, which is beneficial to improving operating efficiency of computer system and effectively cultivating the comprehensive quality of technical personnel. This article simply analyzes the basic situation of the development of accounting computerization system and the characteristics of internal system control from the perspective of the enterprise department and puts forward the targeted internal control audit strategy so as to make the internal management control more scientific and standard.

Keywords: Accounting computerization; Enterprise internal; Control audit; Strategy research

1. Introduction

As an integrated management mode, the staff of internal control audit should clarify the internal control object of enterprises and use the computer system to strengthen the internal evaluation of enterprises, which is helpful to improve the effectiveness of enterprises control. The internal control audit is the central part in the management of most enterprises. The application of accounting computerization has an important influence on the healthy development of enterprises, which can minimize the risk factors of business operation and ensures the economic benefits of enterprises. The traditional accounting computerized control method is difficult to adapt to the control requirements of current enterprises internal system, affecting the management and decision of enterprises internal programs. Therefore, technical personnel should clearly understand the operation orientation of enterprises from economic and technological points of view, and effectively allocate and optimize the resources for computerized accounting to break the traditional design concept so as to solve the problems essentially. However, there are still different details while continuing to reform

in the enterprises. The departments of enterprises need to clarify the importance of accounting computerization in of internal system control audit and constantly improve and perfect the accounting computerized management system so as to ensure the normalization of enterprises' internal management.

2. Advantageous Features of Accounting Computerization Control Audit

As a new technology, computerized technology provides a detailed reference to the internal control audit of enterprises. The traditional accounting audit mainly focuses on manual work, while the current accounting control audit breaks the traditional design concept, which makes the enterprises' internal control more automated and clear under the development trend of accounting computerized management. Compared with the traditional manual recording, the accounting computerized system has gained significant advantages, which provides convenient conditions for enterprises to manage audit. The internal control of enterprises is a complicated management process. The accounting personnel should make use of the computerized system for effective management, also they need to

know the changes of capital. In the accounting computerized mode, accounting work can carry out more scientific and standardized management, in the specific control audit, accounting personnel should start from the details of the problem and conduct a strict examination to the capital changes, which are able to make the complex accounting process become visual and simple. The introduction of computerization can omit some operation procedures and reduce some unnecessary troubles. Computerization not only can make the internal control audit more convenient, and the use of computerized testing data can also provide a reference for internal audit. Computerized accounting makes enterprises control audit points more prominent, so staff should accurately record the flow of funds and clarify the key contents of the internal accounting examination of the enterprises. In the process of accounting computerized system, capital flow verification can be completed independently. Accounting computerized mode breaks the traditional internal audit mode and makes the center of control accounting shift. Through innovative computer software, the internal automation management of enterprises can be realized.

3. The Development Status of Enterprises Internal Control Audit under Accounting Computerization

3.1. Enterprises internal control audit system is not perfect

Accounting computerization has been applied in the development of most enterprises. Computerized systems need to be improved and innovated in order to promote the quality of enterprises internal audit. However, in the actual application process, the internal control audit of enterprises is not perfect, leading to different quality problems in the computerized accounting management system of enterprises, so it is difficult to give full play to the real effect of computerized management. The lack of a set of scientific and effective control accounting system in the enterprises will bring about different impacts. Most of enterprises do not make reasonable arrangements for the accounting computerization system. As a result, the control plan formulated by the enterprises can not be fully applied to the computerized information system. Then, the practice of the relevant staff has some limitations, resulting in violations of law often occur, for example, information and data registration is not complete, the reporting time is postponed, the important data is not backed up and so on. The arise of these problems increase a certain degree of difficulty for the internal control audit work of enterprises.

3.2. The skill quality of accounting computerized staff in enterprises is low

The internal control auditors of enterprises mainly are the accounting practitioners, and the skill level of the staff has an important influence on the overall quality level of the enterprises. If the comprehensive quality of staff fails to meet the stipulated requirements, it will hinder the efficiency of computerized control and accounting of enterprises. China has put forward higher application requirements to the accounting computerized staff. Computer technology is being updated and improved day by day, so the practitioners should accumulate computer knowledge and adopt advanced computer technology to adapt the development trend of the current era. However, nowadays, the operating skills of many accounting practitioners in enterprises are not proficient. At present, most of the enterprises in China need a batch of compound talents with professional and technical skills. In addition, there are many accounting computerized management staff do not strictly follow the rules and regulations in the control and review process, resulting in the lack of authenticity of accounting data, which can not provide reliable accounting information data for the relevant enterprises departments.

3.3. Ignore the importance of enterprises internal control audit under accounting computerization

At present, computerization has gained a certain dominant position in the accounting industry, but some enterprises lack sufficient attention to accounting computerization, ignoring the importance of accounting computerization in the internal control audit of enterprises. They simply think that computer just can be used to carry out accounting, and they have no in-depth understanding for the internal system of accounting information, which hinder the orderly development of internal management. At the same time, there are still many accounting staff who do not reach the required professional awareness. Although some enterprises use accounting computerization, they just simply increase the number of computer facilities and the system software has not been optimized and updated, and the accounting staff work without professional training. So it is difficult to improve the application results of accounting computerization.

4. Methods and Strategies of Enterprises Internal Control Audit under Accounting Computerization

4.1. Establish and improve accounting computerized control management system

If the enterprises want to improve internal control audit system, they should conduct an in-depth study of accounting computerized system and strictly require every staff. The accounting staff should carry out control and audit according to the requirements of the standards to ensure that information data is not lost because of opera-

tion errors. Then, the security of the accounting system software should be improved and the system should be checked regularly for safety. The staff should establish the awareness of safety protection, during the process of installing the safety protection software in the computer, they should maintain and adjust the existing problems timely. When conducting the accounting computerized control audit, enterprises need a set of scientific and effective control application software, if the application software is piratical, it will directly affect the work quality of enterprises internal. Therefore, enterprises need to strictly monitor the system software to ensure that the software has some practicality, and then put it into safe use.

4.2. Scientifically apply the computer accounting software

Each enterprise should clear its own business advantages, according to the characteristics of the industry to choose the appropriate computer accounting software. Only the effective combination of accounting computerized system and enterprises development form can promote the stable development of enterprises and is conducive to the improvement of staff positions responsibilities, which can make the staff quickly adapt to the internal work environment, use the corresponding computerized software system to ensure the work effectiveness of the accounting staff.

4.3. Effectively enhance the professional quality of accounting computerized staff

The professional quality of accounting computerized management staff and the development of enterprises are mutually influential. If enterprises want long-term and steady development, they should formulate scientific and effective control strategies, adopt effective programs to continuously improve computer knowledge and skills of staffs, which can help staffs to quickly grasp the relevant knowledge points of accounting computerization in a relatively short period of time. In addition, enterprises should formulate the corresponding management examination system, reward the staffs who have made outstanding contributions and have good performance, and punish another correspondingly on the contrary. The implementation of such a program is conducive to inspiring the enthusiasm of employees and further stimulating their work enthusiasm, making the internal management of enterprises more standardized.

4.4. Clear the control process of accounting computerization

With the continuous reform and development of the market economy system, enterprises auditors should fully recognize the positive influence of accounting computerization on internal control of enterprises and take effective

measures to apply accounting computerization to enterprises' management. Only enterprises' managers fully realize this point, can it promote the better and faster development of enterprises, also can accounting computerization better integrate with the work the enterprises. Under the guidance of enterprises' leaders, accounting staff should correct their work attitude and constantly enhance their understanding to accounting computerization work, so as to provide more quality services to enterprises.

5. Strategies Development of Enterprises Internal Control Audit under Accounting Computerization

The development strategies of enterprises internal control audit under the accounting computerization should go forward in the direction of standardization and institutionalization. The internal accounting audit of enterprises is very complex in the actual operation process, and enterprises need to invest a lot of manpower, material resources and financial resources. In the development of accounting and auditing, the computerized model can greatly improve the work efficiency, and the application of accounting computerization mode in the enterprises accounting and auditing can improve the work efficiency and reduce the workload, which has a very important influence on the development of enterprises. The application of accounting computerization model in enterprises accounting and auditing can optimize the allocation of human resources, save the cost of enterprises, and improve the production efficiency of enterprises. Accounting computerization mode can also ensure the accuracy of accounting audit, and reduce manual error, which can not only achieve scientific management of the funds of enterprises, but also optimize the expenditure of enterprises. However, the application of accounting computerization is not for once and for all. In modern society, enterprise competition is fierce, and there are many loopholes in the practical application of accounting computerization, which requires enterprises to discover and remedy loopholes in time and take appropriate measures to improve them. In the current form, the self-improvement and standardized management of the internal control audit work of enterprises improve the rationalization and scientification of management. The balance of capital flow of enterprises ensures that the accounting computerization plays an active role in the internal control audit of enterprises. The important measures to ensure the smooth and rigorous operation of the computerization work and promote the balanced and stable development of the enterprises are to adjust in real time according to the actual situation of enterprises, to provide professional personnel with operation and maintenance, and to timely record and solve the problems arising in the audit process.

6. Conclusion

To sum up, with the rapid development of information industry, traditional accounting auditing methods can hardly meet the development needs of enterprises and hinder the development of enterprises. In this case, the application of accounting computerization to enterprises internal audit is the inevitable trend of the current enterprises development. The application of accounting computerization can not only improve the work efficiency of enterprises, but also create higher economic benefits for the society. Therefore, it is necessary to further strengthen the construction and improvement of the accounting computerization system, which is conducive to promoting the overall development of enterprises and improving China's comprehensive national strength.

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