

# Internal Control Enterprise Accounting Problems and Countermeasures Analysis

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**Abstract:** *The internal accounting work of enterprises has a significant impact on the development of enterprises. Many enterprises because of internal accounting work there are many deficiencies, caused more serious economic problems. Therefore, it is necessary for relevant personnel to take measures to solve the shortcomings of enterprise accounting work, to promote the smooth development of enterprises.*

**Keywords:** internal accounting; Economic problems; Control measure.

## 1. INTRODUCTION

In the current development of enterprises, the scale of enterprises is constantly expanding, and a relatively perfect accounting management mechanism has been established within enterprises. However, there are still many problems in the internal accounting management of many enterprises, which hinder the construction and development of enterprises. In order to promote the rapid development of enterprises, effective measures should be taken to ensure the rapid operation of enterprises.

Internal control system mainly refers to the general term of self-evaluation, restriction, control, planning and adjustment carried out within the enterprise in order to give full play to the role of work objectives and funds in the daily work planning of the enterprise. The construction of internal control system can effectively improve the internal management and constantly improve the economic benefits of enterprises. At present, our economic development level has been improving rapidly, while the economic problems of enterprises are also becoming more and more important. Therefore, people pay more and more attention to the internal control of enterprises, which has gradually become the basis and standard of objective transaction evaluation of enterprises.

## 2. THE SIGNIFICANCE OF INTERNAL ACCOUNTING CONTROL

### 2.1 Meet the requirements of laws and regulations

Effective internal control management system can find a variety of illegal behavior in the enterprise early, and take effective measures to control and deal with, effectively optimize the enterprise's social image. In order to obtain higher profits, many enterprises privately alter their internal accounts to line their own pockets, which seriously affects the economic benefits of enterprises and hinders the healthy development of enterprises.

### 2.2 Effectively strengthen management

In the development of modern enterprises, operators and managers should give full play to their own functions. And the effective application of enterprise internal accounting in enterprise management is particularly key, which can fully understand whether the internal work of the enterprise is safe, stable and efficient operation. The operators of enterprises should attach great importance to the internal management of enterprises, and take effective measures to promote the smooth operation of the internal management system of enterprises, so as to ensure that multiple departments in the enterprise effectively perform their responsibilities, and promote the continuous construction and development of enterprises.

### 2.3 Effectively enhance the competitiveness of enterprises

At present, the level of social development continues to improve, the competition of enterprises is increasingly fierce, especially the development of international trade, people's understanding of internal accounting work is gradually deepened. In economic cooperation, the internal management results of enterprises play a very important role in the cooperation between partners and investors. A perfect management system can promote the scientific decision-making of enterprise managers and managers, so as to continuously enhance the decision-making ability of enterprise managers and improve the quality and efficiency of enterprise management.

## 3. PROBLEMS IN ACCOUNTING INTERNAL CONTROL OF ENTERPRISES

### 3.1 Enterprise internal control awareness needs to be enhanced

Compared with developed countries, our country enterprises development speed is relatively slow, enterprise management also needs to further perfect. In addition, there are still many deficiencies in management. If the problems are to be effective, we should constantly deepen the awareness of internal management of enterprises and improve the internal management system of enterprises, so as to enhance the viability of enterprises and market competitiveness. Enterprise accounting internal control and management can effectively optimize capital scheduling. Therefore, the continuous deepening of enterprise accounting internal control consciousness can also effectively improve the market competitiveness of enterprises. Moreover, enterprise accounting internal control is directly related to enterprise cost control, so it also plays an important role in the development of enterprises. At the same time, in the internal management of enterprises, the consciousness of accounting resource management is also very obvious. Deepening the internal control consciousness of enterprise accounting personnel can create a good working environment, so as to guide accounting personnel to pay attention to the accounting internal control work, to achieve mutual restraint, mutual supervision, in order to optimize the accounting internal control management work, and constantly enhance the market competitiveness of enterprises.

### **3.2 The informatization degree of enterprise internal control needs to be improved**

The effective operation of the accounting department is the help to guarantee the operation of the whole enterprise, and because the work of the accounting department is closely related to the capital mobilization and capital flow of the whole enterprise, the efficient operation of the accounting department is the key to the smooth operation of the enterprise. With the development of science and technology, accounting has become an information work, and the main body of accounting work is the update of accounting information. But in our country as a developing country, some small enterprises accounting information is not perfect, this makes the accounting information is not perfect and accurate, in addition to the accounting information update speed is also slow, which seriously hinders the accounting work of internal control and the enhancement of enterprise market competitiveness. At the same time, the deepening degree of accounting informatization is also related to the quality of accounting information.

It is closely related to the transparency of accounting information. If enterprises can't reasonably allocate accounting resources, they can't guarantee the improvement of accounting informatization. The weak supervision of accounting information is an important reason for hindering the informatization of accounting internal control. Loose supervision makes the division of responsibility of accounting management personnel of enterprises unclear, and the phenomenon of illegal rules and regulations can not be controlled, thus affecting the internal control of accounting departments of enterprises.

### **3.3 Imperfect accounting management system**

Accounting internal control work should be based on the scientific accounting management system, accounting management system is not scientific, imperfect, the content of accounting regulations is unreasonable, will also affect the efficiency and quality of accounting management work. If we want to improve the quality of internal control of accounting work, we should improve the professional and technical level of accounting personnel. In order to achieve this goal, we should improve the staffing. Advanced accounting management system can Clear the basic responsibilities of accounting personnel, accounting personnel operating procedures will be more standardized, effectively improve the quality and efficiency of accounting work.

### **3.4 The number of professional accountants is limited**

Nowadays, in the accounting work of enterprises, the number of professional accounting personnel is very limited, and the accounting work has a strong comprehensive, and the comprehensive quality of accounting personnel has very strict requirements. However, there are obvious deficiencies in the professional ability of accounting personnel in many enterprises, which can not fully meet the basic needs of accounting work. In addition, accountants have a relatively weak sense of responsibility in their daily work, so they cannot treat accounting work with a serious attitude. They are not serious enough in their work and cannot check carefully, which leads to the problem of distortion of accounting information. Accounting information cannot reflect the real operating status of enterprises, which is not conducive to scientific decision-making of enterprises.

## **4. IMPROVE THE COUNTERMEASURES OF ENTERPRISE ACCOUNTING INTERNAL CONTROL**

### **4.1 Enhance the internal control consciousness of enterprise managers**

Enterprise construction and development should actively enhance the managers of internal control consciousness, effectively improve the level of enterprise internal control. In addition, we should strengthen the publicity of accounting internal control consciousness, and constantly deepen the internal control consciousness of managers of multiple departments. In strengthening the internal control of enterprise managers, we should actively promote the advanced methods of internal control to enterprise managers, so as to impart professional management knowledge to managers. In addition, the person in charge of the enterprise also need to enhance the concept of responsibility, attach great importance to the enterprise meeting.

Calculate the internal control work, according to the actual construction of the enterprise targeted work organization, improve the function of the organization. At the same time, we should improve the internal management system, clarify the risk control and management mechanism, so as to constantly improve the internal control system, and establish a scientific internal performance appraisal system, to improve the quality of internal control. In addition, the enterprise needs to strengthen the training of staff, provide staff with comprehensive skills and comprehensive quality training, enhance their awareness of risk control, and then build a more scientific and perfect internal control culture, to ensure the effective implementation of internal control and management of the enterprise.

#### **4.2 Actively establish accounting internal control information system**

In the development of modern society, information technology has been widely used. In the enterprise accounting work, it is very important for enterprises to create a more scientific and perfect accounting internal information system. The establishment of enterprise internal information system can promote the exchange and sharing of enterprise accounting information, and then effectively improve the quality and efficiency of accounting work. Therefore, enterprises should pay attention to the information construction of accounting internal control, increase investment, so as to fully ensure the level of accounting internal control information construction. Moreover, the enterprise should take the accounting work as the key content in the daily operation, and replace the traditional working mode with the information accounting, so as to effectively strengthen the authenticity of accounting information. Not only that, the rational use of information technology can also comprehensively supervise the accounting work, avoid the risk in the accounting work.

#### **4.3 Improve the internal control structure of the enterprise**

The business objectives and strategic planning of different enterprises are different, and the business types of enterprises are naturally different, which makes the accounting organization structure of enterprises also have great differences. Therefore, whether the accounting organization structure can meet the requirements of enterprise development is the main factor to judge its rationality. If the enterprise has a certain scale, it needs to actively set up special financial department, management accounting department, data processing center and internal audit department. Moreover, enterprises should actively clarify the responsibilities and division of labor of different departments. The enterprise accounting system mentioned here is mainly controlled by the chief financial officer, and it is supervised and audited by the internal audit department.

According to the provisions and requirements of the relevant system, for state-owned enterprises or state-owned assets dominated large or medium-sized enterprises, the chief accountant shall be set up, and the general accountant shall manage the accounting system and supervise the operation of the system. In the work of the internal audit department, it should conduct a comprehensive audit of the accounting system, such as financial audit and management audit. In order to effectively ensure the independence, impartiality and objectivity of the internal audit, the internal audit department should be controlled by the board of directors or the committee of the board of directors to strengthen the independence of posts, so as to effectively improve the overall level of internal control of the enterprise.

#### **4.4 Improve the management of accounting personnel**

In internal control, people are the most important factor. Only by ensuring the standardization of internal control behavior, can we continuously improve the quality and efficiency of accounting work and effectively control the internal wind direction of accounting. Therefore, in accounting internal control, in order to improve the level of accounting work, enterprises need to take effective measures to improve the management of accounting personnel. First of all, attach great importance to the professional skills training of accounting personnel; Secondly, the organization of quality education, improve the professional quality and comprehensive quality of accounting personnel. Thirdly, strengthen the training of computer application, take computer application ability as an important index in the assessment, and constantly improve the standardization of accounting personnel behavior. Finally, the enterprise should take a variety of measures to stimulate the work enthusiasm of the staff, so that they do their work in a more active attitude.

## **5. CONCLUSION**

In order to optimize the internal control level of enterprise accounting, we need to take effective measures to improve the management of accounting department. In the specific management work, we should actively establish a scientific and perfect management system, optimize the allocation of enterprise resources, so as to strengthen the internal control of enterprise accounting, effectively reduce the risks that enterprises need to deal with, and ultimately improve the economic benefits of enterprises, promote the rapid development of enterprises.

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