

On the Internal Control and Audit of Computer Accounting

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Abstract. Driven by the rapid development of the information age, information technology has been widely used in various fields, especially in the accounting work of enterprises. From the perspective of information risk, the improvement of computer technology and the degree of informationization not only bring the informationization and high efficiency of enterprise accounting treatment, but also bring many risks. In the face of increasingly fierce market competition, in order to achieve better development, we must attach importance to internal control audit, continuously improve work quality and efficiency, and win a longer-term development prospect for enterprises. In the face of increasingly fierce market competition, in order to obtain better development, we must attach importance to internal control audit, constantly improve the quality and efficiency of work, so as to win a more long-term development prospect for enterprises. This paper discusses the internal control audit of enterprises under the condition of accounting computerization, and puts forward the corresponding countermeasures to improve the internal control and audit of computer accounting in Chinese enterprises.

Keywords: Accounting Computerization, Computers, Internal Control, Audit

1. Introduction

Driven by the rapid development of the information age, information technology has also been widely used in various fields, especially in the application of enterprise accounting work has achieved remarkable results. The internal control audit of enterprises mainly tests and evaluates the internal control of enterprises, so as to understand whether the internal control system is sound, reasonable and effective [1]. With the comprehensive rise of knowledge economy and information economy, the development of enterprise informatization has become an important part of promoting enterprise management innovation [2]. In particular, the comprehensive introduction and development of accounting computerization in financial work makes financial accounting get rid of many disadvantages brought by traditional manual accounting for a long time. Accounting work is making



full use of information technology to improve its work efficiency [3]. With the fierce competition in modern society, if enterprises want to occupy a place in the market, they must strengthen the internal control audit, discover the unfavorable factors of enterprise development in time, continuously optimize the internal control system of enterprises, improve the reliability of financial situation, and enhance the economic benefits of enterprises [4]. It is an indisputable fact that the environment of computer information processing affects the internal control and audit of accounting. However, the concept of the content, classification and how to audit the internal control under the computer information processing environment is still not very clear. Only by continuously improving the level of internal control and audit technology can enterprises adapt to the development of the times and realize the improvement of overall internal control level and audit efficiency [5].

Enterprise internal control is an important measure to promote the healthy development of enterprises, especially the financial control audit plays an important role. With the development and application of accounting computerization, accounting computerization needs to be combined with enterprise internal control audit to promote the stable development of enterprises [6]. From the perspective of information risk, the improvement of computer technology and the improvement of information level have not only brought about the informatization and efficiency of enterprise accounting treatment, but also brought many risks. Scientific and flexible use of accounting computerization can further optimize the internal control audit of enterprises. Accounting computerization is more and more widely used in enterprises. The combination of accounting computerization and internal control audit can improve the efficiency of internal control audit [7]. In the face of increasingly fierce market competition, in order to obtain better development, we must attach importance to internal control audit, constantly improve the quality and efficiency of work, and win a longer-term development prospect for enterprises [8]. Accounting computerization has brought certain opportunities and challenges to the internal control audit of enterprises. This paper discusses the internal control audit of enterprises under the condition of accounting computerization, and puts forward the corresponding countermeasures to improve the internal control and audit effect of computer accounting in Chinese enterprises.

2. Significance of internal control audit of enterprise computer accounting

2.1. Improve the level of Enterprise Computerization

In the process of enterprise development, accounting plays a very important role in improving the efficiency of enterprises, and with the development of information technology, accounting computerization has become an inevitable trend of enterprise accounting development. Because China's accounting computerization is still in the application exploration stage, it has not worked out perfect systems and regulations, and has not strictly controlled some network behaviors. The rights of audit institutions and the obligations of auditees are not clearly defined, which makes it difficult to obtain scientific institutional guarantee for the development of computerized accounting audit in enterprises. According to the definition of accounting computerization, it can be seen that accounting computerization is to complete various tasks in accounting practice, such as bookkeeping, audit, reimbursement, accounting information statistics, financial evaluation, etc., which can significantly improve the accounting accuracy of accounting departments and rationally plan accounting processes.

The audit work of computerized accounting system often involves many aspects, which requires relevant auditors to constantly optimize their knowledge structure, not only to master the knowledge of accounting, auditing and finance, but also to have a certain understanding of computer application and network technology. We should strengthen the research of internal control audit under the accounting computerization environment, improve the efficiency of enterprise internal control audit, increase the openness and transparency of internal control audit process, and reduce the influence of human factors on audit process [9]. The most basic requirement for an enterprise to do a good job in internal control audit is to have a fully functional audit software. However, the audit software used by many enterprises in China is relatively simple in function. Although it can perform some simple data access, there are many defects in data analysis, which hinder the improvement of audit quality and efficiency. Accounting computerization is the combination of human and computer, which leads to the control mode of internal control audit, which is not only the control of human but also the control of computer, so the single control system has changed into the system control of personnel and the program control of computerized system. Therefore, it is necessary to set up strict control system and procedure operation system to strictly prevent confusion of responsibilities and authority.

2.2. Identify the shortcomings of enterprise computerized system

Internal control is a comprehensive evaluation mechanism of enterprise's own operation. Implementing a good internal control audit will accurately find out the problems existing in the process of enterprise operation, and help enterprise leaders make quick decisions and make timely rectification. In the preparation stage of audit plan, it is mainly to evaluate the potential risks in the enterprise in an all-round way, determine the key points of audit, find out the financial data information of the enterprise based on the relevant software of accounting computerization, understand the functional modules and network structure of accounting computerization software system and audit software system, and determine the specific tasks and implementation plans of audit based on this. The change of accounting computerization brought by information technology has also brought great changes to the accounting work of enterprises. In the computerized environment, more work in enterprises depends on computer technology, and the number of accounting staff is reduced. However, the coordination ability among accountants needs to be strengthened, which needs to be matched with the scientific internal audit work, so as to find out the outstanding problems in the accounting work of enterprises in time.

Scientific internal control audit system can make accountants find their own shortcomings, and can also guide them to find the differences between current accounting work and computerized accounting system mode, and actively find solutions to improve their own accounting level and ability. Electronic commerce and remote processing inevitably require further opening and data sharing of accounting system, which will increase the difficulty of security control, and information security and capital security will become the focus of internal control. After the main auditors put forward relevant audit opinions in the final stage of the audit, the enterprise carries out internal control rectification, follows up the follow-up audit and issues a follow-up audit report. Accounting computerization not only improves the accounting management level, but also brings new problems to enterprise accounting work [10]. Using the scientific internal control audit system, we can identify the problems in the accounting treatment of enterprises in time, continuously enhance the management level of enterprises' computerization, and promote enterprises to develop faster in the computerized environment.

3. Audit strategy of enterprise internal control under accounting computerization

3.1. Improve the computerized audit system

After long-term improvement and development, the traditional internal control audit work has become increasingly complete in the construction of various principles and laws and regulations. The internal control audit work started late by using computers, and it has lagged behind the actual needs in the related theoretical exploration and legal construction, which is not enough to promote the future development of the internal control audit of accounting computerization. The previous audit work has evolved from manual bookkeeping, but under the background of accounting computerization, the traditional audit system and regulations have been unable to meet the actual needs of the current internal control audit work of enterprises.

In order to promote the continuous improvement of audit work quality, it is necessary to formulate scientific and perfect laws and regulations, take full account of China's national conditions, and actively introduce domestic and foreign excellent experiences, so that the development of China's audit work can be effectively guaranteed by law and truly coordinated with international design work. In order to make the internal control audit and supervision work normally according to law, and make the internal control audit results more objective and fair, we should establish and improve a set of standards and norms that can adapt to the computerized audit under the new situation. In view of the development trend of accounting computerization, relevant enterprises should speed up the establishment and improvement of internal audit system and incorporate it into the overall arrangement of improving economic supervision system, and regard the large amount of financial revenue and expenditure of enterprises or whether subordinate departments have established and improved internal audit system as an important content to assess whether the internal supervision system is perfect. The data mining process in financial analysis is shown in Figure 1.

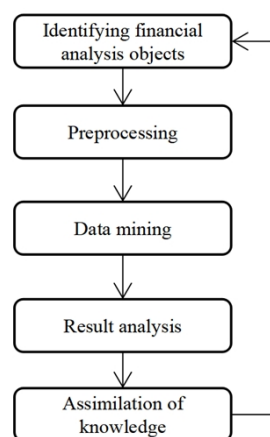


Figure 1. Data mining process in financial analysis and management

The essence of audit is a kind of social control mechanism, which is formed by the relationship of fiduciary duty after the separation of property management and ownership. Under the new normal of economic development, how to prevent and resolve possible regional financial risks is a new topic and challenge of financial audit. The new normal of economic development means not only the slowdown of economic growth, but also the structural adjustment and the change of growth mode. With the

continuous development of society, the fiduciary duty has also expanded continuously. As the main audit objective in the past, compliance and legality have now developed into multiple dimensions. Under the financial supervision system, financial audit is a core work. The risks of China's economic operation are increasing and becoming more and more obvious, and these risks are concentrated in the rising risks in the financial field. In order to prevent our regional economy from being affected by the financial turmoil, we should strengthen all aspects of financial audit. In modern data processing, the amount of data is so large that the traditional data analysis methods can no longer meet the actual needs of modern data analysis. Because big data is produced in the real production process, the content extracted from it is the most objective and instructive. Under the background of informationization, data sharing has become common, the degree of networking has become more and more high, and the demand of enterprises for information management system has become higher and higher. The discovery of audit trail is not limited to causality, but its internal correlation is found from seemingly unrelated affairs.

Under the background of accounting computerization, higher requirements are put forward for the comprehensive quality of relevant auditors, emphasizing that their personnel should not only master rich and professional accounting audit knowledge, but also have a certain understanding of computer knowledge and related application technologies, and at the same time be able to operate data processing, audit knowledge and skills management technology accurately and flexibly. The main body of computerized audit is electronic computer and supporting audit software, which registers when the staff operates on the computer, and monitors the operation of the audit software to avoid non-conforming operation and fraud. All departments should take effective measures to optimize and adjust internal institutions, integrate human resources and accelerate the construction of internal audit institutions on the basis of the existing organizational structure. And through the effective internal control system and the construction of audit department, it provides effective norms and guidance for the audit of accounting internal control.

3.2. Optimize audit methods and clarify audit contents

Although accounting related software, such as ERP system, has been applied in the related process of accounting, the internal audit department of the enterprise is backward in auditing mode, unable to obtain all the business data required by auditing through the data interface of accounting computerization software, which leads to the inefficiency of internal control auditing of the enterprise. Compared with the traditional enterprise audit, the enterprise internal control audit under the accounting computerization environment mainly audits the internal control procedures and data, so the audit clues are hidden and difficult to find. Enterprises should correctly adjust accounting work, pay attention to the application of information technology in accounting management, introduce information management system in daily accounting management, transform some complicated accounting management work into electronic office, improve related infrastructure construction for accounting computerization, and promote the improvement of overall accounting management informationization level.

In the era of computerized accounting, it is required that accounting personnel of enterprises should master computerized work skillfully, make good use of this modern skill to serve the financial construction of enterprises, and carry out acceptance check and payment for project funds, and strictly follow relevant procedures to do a good job in financial management and internal audit. Auditors

should innovate constantly in the course of auditing, make full use of modern media technology and information network, further clarify the audit contents and methods of accounting computerization, and constantly improve their contents and methods during continuous practice and exploration [11]. Audit software is a necessary means to implement audit by using computers and other products. Having a sound set of related procedures can not only improve the input-output ratio of audit work, but also reduce mistakes in the audit process and strengthen the reliability of audit results. Under the background of accounting computerization, in order to make the internal control audit work of enterprises achieve ideal results, it is necessary to adopt unified audit software, and the system functions used should be relatively complete. Therefore, we should vigorously develop design software development companies, and at the same time, the government should give strong support to the study and development of software development companies in auditing, and actively encourage their companies to train and introduce high-quality software development talents.

4. Conclusion

Accounting computerization and enterprise internal control audit are the key contents that should be paid attention to in the development of enterprises. With the application of accounting computerization software, the standardization and accuracy of enterprise internal control audit will be improved. The development of enterprise internal control audit work often requires its staff to spend a lot of time and energy, and with the development of accounting computerization, the enterprise internal control audit work has also undergone great changes. While enjoying the convenience brought by computerized management to enterprises, we must also realize the possible risks, and the internal control audit of enterprises is an effective way to prevent computerized risks. Perfect internal control audit system can discover the loopholes of computerized enterprises in time and improve the computerized level of accountants. Enterprises should further strengthen the internal control system and institutional construction, continuously promote the overall level of internal control informationization, promote the level of accounting computerization, and provide effective technical support for the development and progress of enterprises. Auditors should innovate constantly in the course of auditing, make full use of modern media technology and information network, and further clarify the auditing contents and methods of accounting computerization.

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