

Analysis on the Optimization Path of Enterprise Accounting Internal Control Based on Financial Sharing Mode

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Abstract: With the rapid development of the market economy, information technology has gradually been integrated into all walks of life, promoting the process of paperless, modern, information-based and intelligent enterprises. In the process of continuous upgrading and reform of enterprises, the establishment of a financial sharing model will promote the improvement of accounting work content, supervision and management, and internal control systems. Under the financial sharing model, the enterprise not only achieves efficient operation, but also promotes the optimization of the original accounting workflow and model, reduces costs, improves efficiency, and continuously improves management level, ensuring the effectiveness of accounting internal control. Based on the financial sharing mode, this paper analyzes the internal control of corporate accounting. First, it expounds the concept and function of the financial sharing mode and accounting internal control. Then it analyzes the problems of enterprise accounting internal control based on financial sharing mode, and finally puts forward the feasible optimization path according to the problems.

Keywords: Financial sharing; Corporate accounting; Internal control; Optimization path

Introduction: The global economic integration situation is both a challenge and an opportunity for enterprises. In the process of continuous growth, enterprises need to constantly adjust their operation modes according to their own business needs and changes in the market. In the process of enterprise development, financial management is the core. Under the new situation, not only is the company still using the traditional financial accounting model, it is obviously unable to meet the needs of the current stage of development, the work efficiency is low, and the cost of manpower and material resources is greatly increased, coupled with the lack of communication between the departments of the company itself, which makes the

financial management efficiency is not satisfactory. Enterprises need to find a financial management model that is more suitable for their own development. As a relatively novel management method at present, the financial sharing model has been widely used in the internal control of corporate accounting, realizing the optimal allocation and integration of resources, making the work process more standardized, realizing effective communication and exchange, and improving the level of corporate financial operations. Based on this, this paper focuses on the analysis of the optimization path of enterprise accounting internal control under the financial sharing mode. Through some suggestions, I hope to provide new ideas for the long-term development of enterprises.

1. Financial sharing model and overview of accounting internal control

1.1 Financial sharing model

The financial sharing model is based on the concept of shared services. This concept was first proposed by the International Financial Shared Service Management Association. The internal structure of the organization is more optimized, the operating cost is greatly reduced, the business process is standardized, and the process efficiency is improved. From various perspectives inside and outside the market, it can provide customers with a more professional production management model. The proposal of this concept has gone through two stages. The ultimate goal of the first stage is to reduce costs and eliminate complicated departments, thereby promoting the expansion of enterprise scale and economic growth. However, more contradictions have arisen in the specific implementation, thus promoting financial sharing. The model enters the second stage, the ultimate goal of this stage is performance, the introduction of information technology, and the promotion of the advantages of the financial sharing model.

1.2 Accounting internal control

The main purpose of accounting internal control is to ensure the authenticity of financial information and data, to ensure that corporate assets are more secure, and to adopt accounting business management methods to promote standardized and systematic work content and build a long-term internal system. Accounting internal

control is the core of an enterprise's economic activities, and the contents involved mainly include environment, risk, control, information communication, and supervision, and have a strong incentive effect. Accounting internal control is beneficial to the efficient implementation of national laws and policies. Enterprise operations must be based on national laws and regulations. Internal control can restrain the behavior of personnel in enterprise departments, supervise whether daily operations are legal, and correct problems in a timely manner to ensure that the financial behavior of enterprises is in the country. To the extent permitted and stipulated by laws and policies. Accounting internal control can identify and predict the financial risks that the enterprise may face, and then make preparations in advance, focus on the management and control of weak links in the assessment of risks, reduce the probability of potential risks and reduce unnecessary losses. At the same time, accounting and supervision are the key points in the accounting function. Through the continuous improvement of accounting internal control, the economic activities are supervised before, during and after the event, and effective methods of inspection, audit and analysis are used to ensure the economic activities of enterprises. Integrity and authenticity, supervision of relevant personnel in economic activities can reduce the probability of corruption.

1.3 The role of the financial sharing model on the internal control of corporate accounting

(1) Reduce costs

The traditional corporate financial workflow is complicated, and a lot of manpower, material resources and financial resources are invested in the process of accounting, which increases the cost of investment, and the accounting effect of enterprises is not as accurate as expected. In the financial sharing mode, financial accounting can be perfected and accurately carried out, all of which are automated and greatly improve the level and accuracy of financial accounting. The characteristics are unified, standardized and standard, and can be centrally processed in the general ledger, accounts payable and receivable, and fixed assets, rather than only accounting for a single subsidiary. The biggest advantage of this financial

sharing model is that it can cover the entire head office, and on the basis of ensuring the accounting workload, it can reduce the consumption of manpower and material resources, and achieve the effect of cost saving.

(2) Improve risk management and control capabilities

The implementation of the financial sharing model has played an immeasurable role in the development of management and financial work, not only strengthening the control of project work, but also improving the control effect in advance. Under the action of network information technology, the problem of information islands has been eliminated. The head office can know the operation of all subsidiaries well, and the deficiencies in the operation of all subsidiaries can be substantively shown, and the enterprise can take timely measures for the deficiencies. Remedial or effective measures to avoid unnecessary risk factors, improve and strengthen risk management capabilities.

(3) Real-time transmission of accounting information

Traditional financial management work basically relies on the transmission of various departments layer by layer, which is not only slow but also prone to problems, such as partial information loss or damage. This traditional accounting information transmission is ineffective.

2. Problems faced by enterprise accounting internal control based on financial sharing model

2.1 The career development of employees is limited under the financial sharing model

In the internal control of corporate accounting, the application of the financial sharing model ensures that the accounting is more systematic, and the requirements for accounting staff are getting higher and higher, which increases the pressure of employees. In the traditional financial management mode, the accounting function is accounting and supervision. In the financial sharing mode, the requirements for accounting information are more accurate, and the requirements for the standardization and refinement of the process are higher. Although the accounting staff only need to complete the accounting task according to the prescribed process, it

often involves only one of the processes, and the work content and methods are fixed and repetitive, which can easily lead to employee burnout.

3. Optimization path of enterprise accounting internal control based on financial sharing mode

3.1 Strengthen career incentives for accounting staff

Based on the financial sharing model, in the process of corporate accounting internal control, financial staff is a very important part. Due to the change of working methods, mechanized operation occupies the focus, the content of the work is simple and boring, employees are slack in work, and the probability of error. With the increase in height, the increase in human capital, and the limitation of employee promotion space, many companies are faced with the problem of retaining people. The ultimate purpose of the introduction and application of the corporate financial sharing model is to improve work efficiency. The actual situation deviates from the original intention of the financial sharing model. To change this situation, professional incentives must be given to accountants. The first is to build a humanized corporate culture, give employees enough respect, highlight the people-oriented business philosophy, influence employees' behaviors through the creation of a cultural atmosphere, enhance employees' sense of belonging, honor and achievement to the company, and guide employees to the recognition of the enterprise's financial sharing model promotes the alignment of employees' ideas with the overall decision-making of the enterprise; secondly, the enterprise should make long-term career planning for the employees of the financial sharing center, take the grass-roots staff as the starting point, give more opportunities for promotion, and incorporate them into the enterprise. In the talent training plan; for the personnel in the talent pool, elite class training activities should be carried out regularly, based on the improvement of technical skills, and the focus is on training more excellent talents of comprehensive management. For the selection of outstanding talents, academic qualifications are only one of the criteria; for talent selection, it should be fair, just and open, and at the same time, combined with abilities, accountants are encouraged to continuously improve themselves and move from operational positions to management. Enterprises should

point out the future career development direction for accounting staff, promote the improvement of the overall team quality of the financial department, and better use the financial sharing system to serve the enterprise.

In a word, under the background of the new era and the new market environment, the financial sharing model has a significant role in promoting the effectiveness of corporate accounting internal control, achieving cost savings; in the face of fierce market competition, corporate advantages are more prominent, and corporate core competition strength continues to increase. With the continuous expansion of the scale of enterprises and the dynamic changes of the market environment, the financial sharing model needs to keep up with the pace of the development of the times, better serve the enterprise, continuously innovate and optimize, promote the development of enterprise informatization, and improve the accounting management work. efficiency, realize the growth of corporate profits, and ensure stable and long-term development of the company.

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