

Research on Problems and Optimizing Countermeasures of Enterprise Accounting Internal Control

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Abstract: Accounting internal control, as an important part of enterprise management, can help enterprises avoid some common risks and promote the stable and safe operation of enterprises. As enterprises are facing more and more complex internal and external environment, some problems are gradually exposed in their accounting content control, which requires taking effective measures to optimize them, and continuously improve the level of enterprise accounting internal control, so as to ensure the healthy and stable development of enterprises. In view of this, the article analyzes the problems existing in the internal control of corporate accounting, and proposes some specific optimization countermeasures, hoping to provide an effective basis for the development of internal control of corporate accounting.

Keywords: Enterprise accounting internal control; Management work; Accounting internal control personnel

In recent years, with the rapid development of our country's social economy, the competition among enterprises has become more and more fierce, which has put forward higher requirements for enterprise management capabilities, especially to do a good job in the internal control of enterprise accounting, and deal with the risks existing in the operation of enterprises in a timely manner, so as to ensure that the enterprise can face various challenges in a good state. In the current corporate accounting internal control, there are generally poor atmosphere of accounting internal control, unclear objectives of accounting internal control, imperfect institutional system of accounting internal control, and the implementation of accounting internal control needs to be improved, all of which affect the enterprise. The effect of accounting internal control needs to be strengthened to optimize this aspect so that it can better serve the development of enterprises.

1. Overview of the necessity of optimizing the internal control of corporate

accounting

First of all, optimizing the internal control of enterprise accounting is conducive to promoting the sustainable development of the enterprise. At present, enterprises are facing an increasingly fierce market competition environment, which requires improving the core competitiveness of enterprises, continuously optimizing the industrial structure of enterprises, and promoting the sustainable development of enterprises. The accounting internal control can effectively guide the various business activities of the enterprise and ensure the scientific and standardization of the important decision-making of the enterprise. Secondly, optimizing the internal control of corporate accounting is conducive to enhancing the market competitiveness of enterprises. At present, the number of enterprises in various industries is increasing. If enterprises want to stand out from the increasing number of enterprises, they must establish a sound accounting internal control system to improve the authenticity of asset flow and financial information, thereby improving the security of corporate finance. sex. At the same time, in the formulation of important decisions of enterprises, market information and financial information can be used for comprehensive analysis, so that the market competitiveness of enterprises can be effectively enhanced. Finally, optimizing the internal control of corporate accounting is conducive to improving the ability of corporate financial risk prevention. By doing a good job in accounting internal control, the standardization of various financial accounting activities can be improved, the information of business activities can be analyzed in depth, and the reliability and authenticity of financial accounting information can be ensured, so as to control various financial risks and enterprise operation risks. Strengthen and provide effective support for the smooth development of business activities. It can be seen that the internal control of accounting has played a vital role in the development of enterprises. It is necessary to adapt to the changes of the times and continuously optimize the internal control of corporate accounting so that it can provide enterprises with better services^[1].

2. Problems existing in corporate accounting internal control

2.1 The atmosphere of accounting internal control is not good

Under the increasingly complex market environment, enterprises have completed the construction of accounting internal control mechanism according to their own needs, but the atmosphere of accounting internal control is not good, and it is difficult to ensure the overall efficiency of corporate accounting internal control. In the internal control of corporate accounting, many staff have insufficient understanding of the internal control of accounting, fail to grasp the true meaning of internal control of accounting, focus on improving the economic benefits of the enterprise, and lack attention to the audit of financial data and information, which makes the development of enterprise accounting internal control is greatly affected, and it is difficult to play the overall role of accounting internal control in enterprise development. Due to the poor atmosphere of accounting internal control, it is impossible to mobilize the enthusiasm of accounting internal control personnel, and even there is a certain mentality of conflict and coping, which seriously affects the quality of corporate accounting internal control ^[2].

2.2 The objective of accounting internal control is not clear. When the work objective is not clear, the accounting internal control personnel are unable to start their work, and the entire accounting internal control process is relatively random, which cannot guarantee the efficiency and quality of corporate accounting internal control. It is also easy to bring some other problems, which is not conducive to the healthy and stable development of the enterprise. In the internal control of enterprise accounting, it is necessary to take the audit of financial accounting data reports as the work goal, so as to ensure the accuracy of data information, deal with data errors in time, and ensure the economic interests of enterprises ^[3]. Although companies are paying more and more attention to the objectives of accounting internal control, there are still some loopholes and regulatory problems, and they cannot be linked with the development of the company, and the waste of corporate assets and asset safety cannot be strictly controlled. At the same time, there are defects in many links in the accounting internal control system, and it is difficult to optimize the quality of accounting internal control.

3. Analysis of the optimization countermeasures of the internal control of

enterprise accounting

3.1 Optimizing the environment for accounting internal control

A good working environment is an important basis for promoting the smooth progress of corporate accounting internal control. It is necessary to take reasonable methods to improve the atmosphere of corporate accounting internal control, so that all personnel can better complete their work and give full play to the role of accounting internal control in the development of enterprises. positive effects. To optimize the internal control loop of accounting for the purpose of environmental protection, it is necessary to strengthen the education and training of corporate leaders and accounting internal control personnel, improve the understanding of corporate accounting internal control, increase the attention to this work, and enable corporate accounting internal control work to receive support from all aspects. In addition, accountants need to pay more attention to the internal control of corporate accounting, cultivate the professional quality and professional ethics of accountants, master the normative requirements of accounting, do their job well, and continuously optimize the behavior of accounting work, thereby reducing various illegal operations. happened. At the same time, it is necessary to strengthen communication with accounting internal control personnel, and cooperate with all personnel to do a good job in corporate accounting internal control, so as to prevent the problems of coping with or conflicting with accounting internal control.

3.2 Clarify the goal of accounting internal control

Determining a reasonable target has a good positive effect on promoting the smooth progress of the internal control of corporate accounting. It is beneficial to give full play to the overall value of accounting internal control, so that it can adapt to the continuous development of enterprises. Therefore, it is necessary to clarify the work objectives of accounting internal control before the internal control of enterprise accounting, so that the accounting internal control personnel can grasp the clear work direction and operate around the assigned work tasks, so that the effectiveness of the internal control of enterprise accounting can be improved. In the internal control of corporate accounting, it is necessary to focus on the review of financial accounting

data reports, deal with the problems in a timely manner, find out the reasons for the problems and possible losses, and take targeted measures to deal with them. At the same time as the economic benefits of the enterprise, do a good job in the disposal of the relevant responsible persons. At the same time, in order to give full play to the role of accounting internal control in avoiding corporate risks, it is necessary to set work objectives from the level of early warning, clarify the accounting risks and errors that may occur in the enterprise in advance, and guide the staff to effectively prevent them, so as to protect the health of the enterprise. A solid foundation has been laid for stable development.

3.3 Clarify the responsibilities of accounting internal control

In order to solve the problem of unclear responsibilities in the internal control of corporate accounting, it is necessary to reasonably divide the work responsibilities of each staff member, and assign responsibilities to each staff member, so that they can work in strict accordance with the prescribed requirements, so that the enterprise can the level of accounting internal control has been effectively improved. In order to ensure that the responsibilities of the accounting internal control personnel of the enterprise are more clearly defined, it is necessary to properly set up the job positions, and refine the job positions according to the requirements of the accounting internal control, so as to ensure the rationality of the position setting, and it is necessary to ensure the accounting and internal auditing. The posts that need to be separated are reasonably set up, so that the internal control of corporate accounting can be carried out smoothly. Under the determination of the job responsibilities of each staff member, it is necessary to track and manage the performance of the accounting internal control responsibilities, so as to facilitate timely understanding of the accounting internal control work situation, deal with the existing problems, and be able to hold accountable accountants when they are held accountable. Make up for the omissions in the internal control, and minimize the abnormal problems in the internal control of enterprise accounting.

4. Conclusion

To sum up, in order to meet the requirements of the development of the times, it

is necessary to strengthen the optimization of the internal control of enterprise accounting, and promote the improvement of the level of internal control of enterprise accounting. In the process of optimizing the internal control of enterprise accounting, it is necessary to fully understand the problems existing in the internal control of enterprise accounting, optimize the environment of accounting internal control according to the actual situation, clarify the objectives of accounting internal control, clarify the responsibilities of accounting internal control, and continuously improve accounting quality of internal control personnel, through various measures to improve the quality of corporate accounting internal control, lay a good foundation for the sustainable development of enterprises.

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