

# Optimization Path of Enterprise Accounting Management Based on the Perspective of Internal Control

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**Abstract:** At present,some enterprises suffer from such problems as weak awareness of internal control,confusion of related accounting management system,low quality of accounting information,disconnection from internal control,single accounting function,and neglect of risk assessment.Based on the perspective of internal control,the enterprise accounting management work has obvious advantages in reducing cost,increasing efficiency and improving enterprise competitiveness.To optimize accounting management from the perspective of internal control,it is first necessary to enhance the awareness of internal control and improve the accounting management procedures and supervision mechanism;The second is to improve the quality of accounting information and lay a foundation for the implementation of internal control;At the same time,enterprises should strengthen the accounting prediction,planning and risk control ability.

**Keywords:** Internal Control;Accounting;Business Management

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## Introduction:

Accounting management is an important link in enterprise cost control,which is of great significance to the cost reduction and efficiency increase.The effective implementation of internal control is an important node to improve the enterprise management ability. Enterprise accounting management based on the perspective of internal control is not only the innovation of accounting management work,but also can further optimize the internal control management.

## 1. The advantages of optimizing accounting management based on the perspective of internal control

### 1.1 Reduce operating costs and standardize the financial work of enterprises

At present,some domestic enterprises still lack perfect financial management process suitable for their own development mode,especially some small and medium-sized enterprises are more prone to the problem of system loss and management chaos. Coupled with the uneven moral quality and ability of financial accounting personnel,the accounting management of enterprises will fall into the predicament of anomie if there is no effective means of control and supervision.For a smooth operation,some enterprises will hire technical and management experts to supervise the accounting work at a high cost.External experts may not have a deep understanding of the situation of the enterprise.If the internal control can effectively reduce the operating cost,and sometimes the internal control can be better rooted in the enterprise than the external supervision,it will promote the implementation of the optimization and improvement measures.Internal control consumes less resources than external supervision,which enables enterprises to focus on the core business and improve their competitiveness.Internal control is the endogenous power to constantly improve the management system,cultivate the management talents,enhance the internal leadership of the organization and promote the long-term development of the enterprise.

## **1.2 Enhance the professional level of accounting and improve the competitiveness of enterprises**

Internal control can check the whole process of recruitment, tracking and training of enterprise accounting personnel, and realize the improvement of enterprise financial management ability. In the recruitment process, the internal control system can evaluate and select accounting personnel with different professional levels and attitudes, so as to improve the quality of accounting personnel from the source. The internal control system can collect the business processing data of accounting personnel, analyze accounting information and data, monitor the quality of business processing in real time, and provide timely warnings in case of deviations, thus achieving refined management of funds and personnel and providing a strong resource basis and support for the decision-making level. The internal control system facilitates the implementation of vocational skills training for existing accounting personnel, improves the sensitivity of accounting personnel to business, effectively identifies risks and takes countermeasures for risk assessment. At present, many enterprises are promoting the integration of industry and finance. Accounting management based on the perspective of internal control can effectively reduce the financial risks of enterprises, facilitate the stable development of the company's business and enhance the competitiveness of enterprises.

## **2. Existing problems in enterprise accounting management based on internal control**

### **2.1 Weak internal control consciousness and disordered accounting management system**

Some enterprise managers often pay attention to the market information and business mechanism that directly bring profits, while ignoring the internal control management that does not bring explicit benefits. Due to the weak awareness of internal control, there is a lack of budget for financial supervision and a lack of financial management department and personnel. Some small businesses even practice nepotism. Personnel in key positions may lack the professional skills, and the financial statements presented are difficult to fully show the operation and assets of the enterprise, which brings difficulty to the financial supervision. There are even embezzlement of public funds, occupation and other situations that greatly endanger the financial security of enterprises. Some companies lack accounting staff. An accountant with multiple posts has a large workload, and it is inevitable to make mistakes.

Some small and medium-sized enterprises are not sound in rules and regulations. Leaders only outweigh the effect than the process, leading to an insufficient norm, a disordered accounting management system and a lacking management procedure. Although some enterprises have established some supervision regulations, they are only superficial. The existence of these problems has greatly weakened the role of audit supervision, such as the absence of special auditing department, the limited auditing power or the interest interrelation between the auditing department and the financial department. After the implementation of internal control management, the accounting work has produced great changes. The existing accounting system is constructed in the previous management mode, which has a lag. It is difficult to integrate with the current internal control system, which affects and even hinders the development of the internal control work and the efficiency of the accounting management system.

### **2.2 Low accounting information quality and disconnected from the internal control**

The accounting work of some enterprises is still confined to the traditional model. With a focus on the collection of financial information and a lack of information exploration and analysis, it is difficult to realize the efficient management of information entity. At present, many enterprises have gradually realized the importance of internal control management for the development of enterprises. They are eager to establish a set of internal control management system, but it is struggling because of the lack of sufficient accounting information resources. High-quality and perfect accounting information resources are the cornerstone of internal control work. Although some enterprises are constantly improving the existing accounting management system, they are relatively weak in connection with the internal control system. Accounting management and internal control management cannot effectively connect and cooperate with each other, which not only hinders the promotion of internal control, but also greatly reduces the effect of accounting management.

### **2.3 Ignoring the risk assessment with single accounting function**

With the increasingly fierce market competition, the external environment of accounting work is becoming increasingly complex.

But some companies have not kept up with the changes. The accounting function is still a simple cost accounting, ignoring the early warning and response of multidimensional risks. There is a lack of budget plan, balance control and account processing. A considerable number of accounting practitioners have shortcomings in data analysis and risk assessment. Simple and repeated accounting work does not play an important role in the long-term development of enterprises in the future. At the same time, there is a problem of segmentation between accounting and business departments in some enterprises, where accountants cannot timely understand the company's business situation or develop operating cost control plans. Business departments also cannot grasp capital flow data or determine the scope of incentives for business personnel.

At present, the internal control management of some enterprises focuses on the in-process control and post-event remediation, with a lack of prior control. Post-event control is a response measure after the emergence of risks, with a higher treatment cost. Prior control can effectively reduce the probability of risk occurrence, curb the loss from the source, and greatly reduce the potential risk cost. Accounting management based on internal control is not mature in risk control in advance. The ability to avoid financial risks needs to be improved.

### **3. Optimize the Path of Accounting Management from the Perspective of Internal Control**

#### **3.1 Enhance internal control awareness and optimize accounting management procedures**

First of all, it is necessary to create a good internal control and management atmosphere in the enterprise, so that both managers and accounting personnel can establish a correct cognition, and automatically integrate the internal control into the actual work. Leaders should take the lead in focusing on the internal control system and its implementation. Strengthen publicity and education, and integrate internal control into each process of management. Strengthen the training and education of accounting personnel, constantly improve their professional skill level and internal control cognition, and then strengthen the training effect with the corresponding assessment, reward and punishment system. For example, reward accountants who finish their jobs and use their spare time to study and improve the efficiency of internal control.

Managers should clarify the priorities and difficulties of future accounting management according to the actual needs of internal control and the actual operating conditions, so as to establish relevant accounting management procedures with this reliable fulcrum, and especially focus on the internal accounting supervision mechanism. The responsible person, finance, accounting, cashier, audit and other posts should have clear rights and responsibilities, supervise each other and balance each other. Sufficient authority should be given to the internal audit department to regularly or irregularly review accounting information and reports, and correct the issues identified during the review. Maintain the independence of relevant auditors and avoid being influenced by affiliates. An important aspect of strengthening internal control is the realization of "special post for special person". "Special post for special person" can facilitate the sorting of accounting work and the forming of a closed loop of business. Accounting professionals can achieve in-depth research in a certain field and continuously develop their abilities. On the one hand, enterprise managers can effectively monitor the use of assets and identify the corresponding responsible person. On the other hand, they can also investigate talents, select specialized talents in a certain field, form an internal talent pool and reservoir of the enterprise, and provide talent support for business expansion. If an enterprise is involved in both domestic and foreign markets, it should arrange full-time financial personnel in two different fields to collect information and assist business personnel in risk estimation and operation turnover. In addition to the effective supervision of personnel, it should be necessary to strictly control materials, establish a comprehensive and scientific control system to standardize the use of assets, and strengthen the management of adverse factors.

#### **3.2 Improve the quality of accounting information, and effectively cooperate with the internal control system**

The summary of historical accounting data and information can provide a reference for future work and improve the quality of management. Effective sorting and classification of accounting information can facilitate the extraction and analysis of accounting information. The sorted accounting information should have three main characteristics: conciseness, flexibility, and

accuracy. The market environment and national policies are in a constant change. The expansion of the business brings about an explosion of information. Not all data information can be used in management activities. Accounting personnel should eliminate useless interference information, adjust, aggregate and analyze data according to the actual needs of enterprises, and maximize the correlation between accounting data and business. At the same time, the accuracy of information is also an important prerequisite for management decisions.

Effective accounting information and data resources are a bridge connecting internal control and accounting management. The improvement of accounting information quality needs the introduction of relevant information technology support. Although many enterprises have introduced the information management system, they often can only update the data to improve the accounting accuracy, but they cannot conduct multi-dimensional and visual analysis of the data, or provide an effective reference for the decision-making level. The information system should be updated and upgraded to enrich the artificial intelligence module, and build the company's information analysis system. For example, artificial intelligence can simulate the work content of internal employees, effectively assess the work efficiency of employees and serve as a basis for rewards or training. It can also judge the normative operation of employees through image capture, reduce the accounting workload and the financial risks brought by unauthorized operation. The information system can automatically calculate the expenditure. Once the unreasonable expenditure is identified, it will turn yellow or red for risk warning. When an external account is not settled, it automatically reminds the accountant to timely recover the external account, ensuring the normal operation of the enterprise's fund flow. Qualified large and medium-sized enterprises can establish a comprehensive financial information service center, which can not only realize the effective communication between the company and the market, but also implement internal control, so that there is a close connection between the internal employees and employees, the employees and management.

While improving the internal control system, it is necessary to build a corresponding accounting management system, so that the accounting management conforms to the situation of enterprise assets, development needs and accounting standards. For accounting managers in different positions, relevant training plans should be formulated according to local conditions, so that relevant staff can become versatile talents with control and management ability and professional accounting management level.

### **3.3 Enrich the accounting functions and pay attention to the risk assessment**

According to the needs of internal control and actual development, we should deepen the accounting functions, especially the prediction, planning and control functions of accounting management. Accounting management needs to be forward-looking. We should get insight into the business activities behind the financial data, and reasonably analyze and predict the development trend and potential risks of the enterprise based on the current and previous data. At the same time, accounting management should dig out and study the development characteristics, competitive advantages and disadvantages of enterprises, and strengthen the planning management and operation of resources and assets based on the enterprise characteristics. We should give full play to the advantages of resources through reasonable planning budgets and maximize the use of funds. In addition, accounting should ensure the safety of enterprise assets and the stability of internal environment through fine control and management.

In the complex and changeable market environment today, whether internal control or accounting management, risk management is one of the important content. Therefore, we should strengthen the proportion of prior control. Accounting personnel should also do a good job in risk assessment and response work, in order to better implement the internal control and accounting management. In the accounting recruitment, it is necessary to fully investigate the risk management awareness of the personnel, and strictly employ high-level accounting talents. Strengthen accounting supervision and training in daily work, and improve the ability and technology of employee risk estimation and intervention in advance. Accounting personnel should classify and sort out various resources of the enterprise, have a clear understanding of the asset status, and strengthen communication and contact with business department personnel. They should design special funds according to business needs, determine the fund operation mode, ensure that special funds are used for specific purposes, and ensure that resources are reasonably allocated and utilized. Special funds can control the risk within a limited range. Once the problem is identified, the source of the risk can be traced back.

To improve the risk assessment ability of accounting, we should carry out regular centralized learning and irregular assessment, and provide special one-to-one teaching and long-term training through professional personal experience. The company also needs to give accountants full opportunities to deeply understand the business process and norms, so that accounting can integrate various laws and policies related to economy, accounting and taxation, as well as the company's regulations, take various rules and regulations as the guiding principle, and skillfully apply them in the business processing. After the accounting business processing, many people should be organized to analyze the data results and process in turn, evaluate the accuracy and reliability of the results and the standardization of the process, and judge whether there are operational risks. The accountants can analyze the financial process from different perspectives. After the countless exercises, the accounting risk assessment ability will be improved greatly. The accountants should use intelligent information technology to assess risk levels, such as using artificial intelligence information capture and scenario simulation technology to identify the risk of human neglect. Artificial intelligence can assist in investment decisions, evaluate investment risks, expansion speed and investment returns, and provide suggestions for the rational use of funds.

In daily work, accounting managers should pay attention to the integration of market information and accounting information, analyze and judge the possible financial risks in the future combined with the actual operation characteristics of the current enterprise, and formulate risk control measures and risk response plans in advance. Once the risk occurs, it can reduce the loss and improve the effectiveness of the internal control. At the same time, it is necessary to build the internal control responsibility system, clarify the overall goal, rationally dismantle the internal control target of financial risk, and allocate the responsibility to the corresponding organization to ensure the implementation of risk control. A sound reward and punishment system can improve the risk internal control.

#### **4. Conclusions**

Enterprise accounting management based on the perspective of internal control is in a period of rapid development in China, with many aspects to be improved. It is of important practical significance to explore its optimization path. In view of the current problems, first, we should improve the internal control awareness, optimize the accounting management procedures, focus on the internal accounting supervision mechanism, and implement the dual supervision of materials and personnel; Second, we should improve the accounting information quality and level, perfect the accounting management systems and realize the effective cooperation with the internal control system; Third, we should enrich accounting functions, strengthen accounting forecasting and planning ability, and focus on the risk assessment and prior control.

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