

Analysis on Existing Problems and Countermeasures of Financial Internal Control in New Energy Enterprises

Luyao Li

School of Business, Jiangxi Normal University, Nanchang 330022, China.

Abstract: The proposal of the "dual carbon" goal has brought new development to the development of the new energy industry. In the process of operation and operation, new energy enterprises have exposed many problems in their financial internal control, and these problems directly affect the economic benefits of enterprises. Therefore, it is very important for new energy enterprises to improve the quality of financial information disclosure and improve the operational efficiency of new energy enterprises. Based on the importance of financial internal control of new energy enterprises, this paper analyzes the existing problems of financial control of new energy enterprises in China from the aspects of lack of financial supervision system, weak internal control awareness of managers and low ability of enterprise risk identification, and then puts forward corresponding optimization strategies from the aspects of improving the financial internal control system, improving the internal control awareness of enterprise decision-makers, and strengthening the construction of enterprise financial risk prevention.

Keywords: New Energy Enterprises; Financial Control; Problems; Tactics

1. Introduction

At this stage, China has gradually increased the importance of ecological environmental protection, to a certain extent, limiting the application of traditional energy, in this case, to promote the development of new energy power generation enterprises, and new energy power generation enterprises also effectively promote the continuous development of China's economy. However, in the environment of global economic integration, new energy power generation enterprises are facing greater development challenges.^[1] In order to further enhance their competitive strength, new energy power generation enterprises should carry out scientific construction of internal control system and take this work as the focus, so as to continuously improve their management level and achieve sustainable development.

2. The Importance of Financial Control of New Energy Enterprises

With the rapid development of economy and the construction of modern industry, energy consumption is serious, and energy crisis has become a global problem to be solved urgently. The use of clean and renewable new energy is an inevitable trend of social development and human survival, and the new energy industry has emerged as The Times require. Because the new energy industry is developing rapidly in our country, and its technology is still in the developing stage, it is particularly important to prevent the internal control of enterprise finance in the process of company management.

2.1 Conducive to improving the quality of information disclosure

In the current economic activities, many investors in new energy enterprises are unable to obtain accurate financial information from the internal financial affairs of enterprises, resulting in investors being unable to timely understand the actual solvency and operational capacity of enterprises. This is because the professional level of financial personnel of new energy enterprises is limited, and the quality of financial information provided is not high. The relevant users of information urgently need enterprises to provide real and effective accounting information. In addition, high-quality financial data information can not only enable new energy

enterprises to seize opportunities in such a competitive market environment and promote the development of enterprises, but also improve the internal decision-making level of enterprises, so that enterprises can maintain smooth information communication with investors from all walks of life.^[2] Therefore, the internal financial control of new energy enterprises is very important to improve the quality of corporate information disclosure.

2.2 It is conducive to improving the operation efficiency of enterprises

A perfect and effective financial internal control system can maintain the competitiveness of the enterprise by improving and optimizing the process, and improve the scale of the enterprise by expanding the enterprise, so as to improve the competitiveness of the enterprise. This mode of operation is conducive to improving the decision-making efficiency of managers and the profitability of business activities, and is conducive to achieving the strategic development goals of enterprises. Therefore, the financial control of new energy enterprises is very necessary to improve the operating efficiency of enterprises.

3. Existing Problems in Financial Control of New Energy Enterprises

3.1 Lack of financial supervision system

With the increasing attention of enterprises to financial control, this activity has achieved certain results in enterprise management, but there is still incomplete supervision in the process of financial operation of enterprises, which makes the financial internal control system unable to be effectively implemented.^[3] This problem may lie in the fact that the supervision team set up by the enterprise does not carry out pre-planning, control and post-analysis, and the audit department established does not play its responsibilities properly.

3.2 Managers have weak awareness of internal control

At present, the common problems of new energy enterprises in China are that the managers of new energy enterprises have low cultural level, limited thinking, conformist work, and reject advanced management concepts. There are even managers who believe that the internal control of enterprises depends only on the immutable rules and regulations of enterprises. These problems exist in the following aspects: on the one hand, they are more seriously affected by traditional thinking. At present, the management of many new energy enterprises is seriously influenced by traditional thinking, does not attach importance to financial internal control, and lacks relevant understanding of corporate financial internal control, resulting in weak financial internal control awareness. On the other hand, the scale of the enterprise is small. The managers of the enterprise manage the financial internal control according to their personal preferences.

3.3 Enterprise risk identification ability is low

The risk identification ability of new energy enterprises is low, and the enterprises only pay attention to the short-term interests of enterprises and ignore the long-term development of enterprises in the production and operation. In this era of information globalization, network is a double-edged sword, which brings economic benefits to enterprises, but also brings threats to enterprises. In addition, due to the rapid development of social economy, the competition between enterprises becomes more and more fierce, and the greater the business risk, when the internal financial system of enterprises is illegally accessed, tampered with or attacked by hackers, it may lead to heavy losses for enterprises.^[4] In this case, it is necessary to strengthen the security of the internal financial system of the enterprise by establishing a set of security guarantee system.

4. Optimization Strategy of Financial Control of New Energy Enterprises

4.1 Improve the financial internal control system

A good internal control system can better enable enterprises to carry out economic activities in an orderly and efficient manner. First of all, we must grasp the national policies and local government regulations, and combine the corporate strategy in the process of system formulation to ensure that the company's operating profits are maximized.^[5] Secondly, enterprises should enhance the construction of the internal financial environment of enterprises, which includes the resources of enterprises, the capabilities of enterprises and the culture of enterprises. Strengthening the cooperation of various departments of the enterprise can make the relationship between the employees of the enterprise close and make the enterprise cohesive. Employees have high cohesion, can better connect themselves with the enterprise, and promote the development of the enterprise.

4.2 Improve the internal control awareness of enterprise decision makers

As an enterprise to obtain managers, it is necessary to establish a correct management awareness of financial internal control and raise the recruitment threshold of senior management personnel of the enterprise. Secondly, enterprises should conduct strict performance appraisals for financial internal personnel on a monthly basis and professional knowledge assessment on a quarterly basis. When the interests of employees are tied to performance, their enthusiasm for work will increase, and the degree of attention to the awareness of financial control of enterprises in their work will gradually increase. The assessment of professional ability is to prevent the internal financial personnel of the enterprise from being in a comfortable and comfortable state, the weakening of professional quality, the lack of attention to the relevant systems, and the quarterly assessment, which can truly achieve better control over the awareness of personnel, and make the internal control awareness implemented into specific work.

4.3 Strengthen the construction of enterprise financial risk prevention

There will be risks in operation, risks and opportunities coexist, we cannot eliminate risks, but we can prevent and control risks. First of all, enterprises should analyze the internal situation of finance from time to time and analyze their own advantages and disadvantages. Set up a special risk control department to effectively control the implemented projects.^[6] Secondly, enterprises should be equipped with professional risk management personnel to comprehensively supervise and inspect the whole process of capital operation, identify risk types in a timely manner, formulate relevant emergency plans, and implement risk prevention. Finally, set up a risk assessment team or department within the finance, cross-check between departments from time to time, conduct self-examination and self-correction within the department, record the management risks in each business process and establish file management.

5. Conclusion

With the development of science and technology and the concept of environmental protection, the new energy industry has become a rising star and a new trend of future development. However, there are still a variety of financial internal control problems in the development of enterprises. Paying attention to and solving these problems is conducive to promoting the development of enterprises, improving economic efficiency and enhancing the future development space.

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