

Analysis on the Research of Enterprise Accounting Information Quality from the Perspective of Internal Control

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ABSTRACT: *The adjustment of the contemporary socio-economic structure has created a challenging competitive environment for the development of enterprises in the market. To survive in market competition, companies must focus on their internal management controls and comprehensively improve the quality of their accounting information. From the aspect of capital cost, strictly control the development status of the enterprise. Therefore, this article is based on the analysis of the internal control of enterprise accounting information quality management. This paper introduces the current problems of accounting information quality management and control in some enterprises, and proposes specific solutions to provide advice on the quality of accounting information management and control for the future operation and development of enterprises, so as to promote the development of the corporate structure of the society as a whole.*

KEYWORDS: *Internal control; Business accounting; Information quality; Problem research*

1. Introduction

Enterprise competition can not only promote economic constitution reform and construction, but also become an important driving force for the improvement of China's economic development level. However, if enterprises want to obtain greater benefits and status in the competition, they need to carry out comprehensive management within the enterprise. Among them, accounting information management is a very important part. From the perspective of internal control, companies can manage and control the quality of accounting information accordingly, which can effectively improve future business development and provide a scientific basis for the formulation of corporate development decisions. It can obtain effective information in the industry for the company to innovate and develop in the right direction. Therefore, based on the perspective of internal control,

it can reflect on the quality and problems of accounting information and formulate solutions to effectively improve the development strength of the company.

2. The status of enterprise accounting information quality management from the perspective of enterprise internal control

In short, the perspective of internal control is a comprehensive analysis of the company's development status. From the perspective of internal control, all the development indicators and development areas of the company have standardized standards and strict supervision. The quality of the company's accounting information is closely related to the financial chain and accounting work. The accounting information can reflect the internal cost control of the company and the industry. Level of development with strong influence. Therefore, based on the perspective of internal control, the quality of accounting information is comprehensively analyzed. The author summarizes the following points:

2.1 The value of accounting information control is not valued

In terms of the nature of accounting information, some companies may consider it to be only financial work and fail to have a close connection with the development of the enterprise. This has led to the leaders of the company not being aware of the value of accounting information management and control. Full attention is paid to the failure to establish a comprehensive accounting information governance structure within the enterprise, that is, the system is incomplete, staffing is lacking, and supervision is poor. Under the influence of such accounting information management and control structure, the quality of the enterprise's accounting information may be distorted and incomplete, which will seriously affect the scientific decision-making of the enterprise and the timeliness of development. At the same time, under the influence of such consciousness, the development level and competitive strength of enterprises have gradually declined, which has led to the inertia of leaders and grassroots personnel under the influence of negative development, which further affects their understanding of the quality control of accounting information. Lead to a vicious circle.

At the same time, some corporate leaders may have certain influences on the authenticity of accounting information due to bad behaviors such as using power for personal gain. This kind of situation occurs mainly because the internal accounting information management personnel cannot supervise and manage the company personnel's thinking in accordance with scientific rules and regulations, which causes the quality of accounting information to be repeatedly affected by various subjective and objective aspects. In addition, this has also been affected by accounting information. The influence of control entities, some company leaders believe that accounting information control work is for their own use, failing to realize that professional accounting and financial personnel have higher control

capabilities, so under the influence of this control entity's weak professionalism, accounting Information quality is prone to misremembering.

In addition, the current accounting information management work of some enterprises lacks the corresponding reward and punishment system. Employees and corporate leaders have failed to recognize the importance of scientific management of accounting information, and are less motivated to work. In this environment, the quality of accounting information is easily affected. influences.

2.2 The division of powers and responsibilities in accounting information management is not scientific enough

Under the influence of the new economic development situation, the daily business of the enterprise is very busy, and there are many areas that need to be managed. This has led to the internal division of powers and responsibilities of the personnel and organizational structure of the enterprise, and the responsibilities and duties in their own positions are clearly defined. Only then can we effectively solve the problems in the development of the enterprise. However, affected by the awareness of accounting information management and control, in some enterprises there will still be a lack of team division system for the organization of the accounting information organization. Financial and accounting staff and managers are not clear about their responsibilities, failing to recognize the need for accounting information management and control. Scientific and normative, there are often cognitive confusion, power and responsibility confusion, and functional confusion, which directly leads to management deviation in accounting information management.

At the same time, under the influence of an insufficient scientific and reasonable organizational structure, the efficiency of accounting information processing has greatly decreased. Everyone is not clear about the responsibilities in the post. When it comes to quality problems, it is difficult to quickly implement resolution measures, resulting in the occurrence of postal obligations. Not only will it seriously affect the efficiency and quality of accounting information management and control, but it will also have a direct impact on the future development of the enterprise.

2.3 Risk assessment system for enterprise internal control is not comprehensive

The internal control risk assessment system is an important guarantee for maintaining the safe development of the company in the market competition. It can carry out risk assessment and prediction based on the market development progress and the company's own development status, accurately locate the development defects of the company, and provide certain decisions for the managers to make decisions. in accordance with. As far as the establishment of the internal control risk assessment system of some small and medium enterprises is concerned, although it can establish a risk assessment system based on corporate cases, there are not many aspects related to the quality control of corporate accounting information, so it is not

possible to find accounting in a timely manner. defects and loopholes in information management.

At the same time, the inadequate risk assessment system from the perspective of internal control will also directly lead to the organizational structure of the company's personnel. The awareness and prevention of risks will be reduced. It is a taboo for corporate competition to fail to detect and predict risks in a timely manner. It is also an important factor that affects the future development of enterprises.

2.4 The quality of accounting personnel structure is not high

Accounting information management and control work is a special area of work in the development of enterprises. It requires higher levels of management and control personnel, but in actual enterprise development, it is affected by the size of the company's development and economic strength. The recruitment and training of accounting personnel There are certain differences in quality, which leads to the lack of outstanding professionalism and management skills of financial personnel, which fails to meet the standards of accounting information quality control, and high-quality talents do not tend to be medium when selecting positions. For small enterprises, this has led some companies to entrust some accounting agencies with accounting and tax returns in order to make up for this deficiency, which has led to the involvement of external agencies in the company's internal control.

Although this kind of intervention can effectively make up for the shortcomings in the quality of accounting information quality control of enterprises, it is affected by a variety of subjective and objective factors. When some companies choose external accounting intermediaries, they usually have a crony situation, which will make up for The effectiveness of the behavior is greatly reduced. Such personnel do not have professional accounting information quality control capabilities. Therefore, they may be affected by consciousness in actual work. Poor accounting information management methods will appear, which will improve the accounting work of enterprises. The chance of risk occurring.

3. Effective measures for enterprises to solve the problems of accounting information quality control from the perspective of internal control

3.1 Create a sound internal control environment

The internal control of the enterprise discussed in this article refers to the internal development planning and systems formulated by the enterprise in combination with its own development nature and the development conditions of the market economy. It involves various departments and areas within the enterprise and has a strong guiding role, so the quality of accounting information is an integral part of the field of internal control. Thinking in the opposite direction, we can find that the

establishment of a complete enterprise internal control environment can provide a certain auxiliary role in controlling the quality of accounting information.

To build an excellent internal control environment internally, enterprises need to work hard from the following aspects. First of all, business leaders must recognize that in the economic competition, companies must not only conduct external information collection and integration, but also pay attention to the importance of internal control management of the enterprise, analyze the standard system of internal control and attach great importance to the characteristics of enterprise development. And its actual position in the market to adjust internal control methods, thereby improving the quality of accounting information control.

Secondly, in the process of establishing an excellent internal control environment, companies must pay attention to management optimization from the perspective of the organizational structure of the grass-roots personnel, and effectively implement the management and control of personnel, so as to provide a good foundation for the internal environment of the enterprise. People have always been the main body of system formulation. They can control the development direction and quality of the internal environment. Therefore, effectively improving the formal capabilities and management ideas of the grass-roots personnel and the management team in the enterprise can effectively improve the quality of the internal control environment of the enterprise.

3.2 Improve the internal environment control system of the enterprise

To carry out accounting information quality management from the perspective of internal control, we must first establish and improve the internal environmental control system of the enterprise. From the aspects of system, decision-making, management methods, and supervision, we must establish and improve the internal control system to guide the internal personnel of the enterprise. Under the guidance of a scientific system, it can actively carry out internal control work, optimize innovation, and provide an excellent management foundation and platform for the quality management and control of accounting information.

First of all, from the leadership level, the managers of the company must recognize the importance of optimizing the structure of the enterprise, formulate an enterprise development system according to the development pattern of the economic market, conduct scientific planning for the overall development of the enterprise, and strictly implement management methods.

Secondly, establish and improve the internal structure supervision and management departments of enterprises. Strictly differentiate the sense of authority and responsibility among various departments. For the accounting department, it is necessary to implement the sense of responsibility and the obligations of accounting information management and control, strengthen the relationship between the accounting department and other departments of the enterprise, and strive to strengthen the department staff by means of interactive communication. The

relationship between them, so as to actively achieve the integration of information, can effectively improve the quality of accounting information management and control, make it consistent with the actual development of the enterprise, and can formulate future development plans for the current development status of the enterprise.

3.3 Audit and budget as the core of accounting information quality control

Accounting information quality control is in parallel with the development of the enterprise. While adhering to its own development plan, enterprises must also pay attention to the collection and integration of accounting information, insist on using the internal audit and budget monitoring system of the enterprise to effectively coordinate accounting information, and make it an enterprise. Solid foundation for development.

First of all, enterprises should establish a budget supervision system according to their own financial conditions. Strengthen the implementation of budget supervision, use scientific and rigorous training policies to strengthen the budgeting skills of accounting personnel, and combine theoretical knowledge with practical knowledge to improve the basic ability and efficiency of budgetary personnel.

Second, strengthen the role of information technology in the budget audit process, develop or introduce financial management information technology that is compatible with the development status of the enterprise, so as to strengthen supervision in the field of accounting audit and budget work, and use manual control and information technology. Double standards of management and control to improve the quality of accounting information, use audit budgets to improve the standards of accounting information management and control, and use high-quality accounting information to integrate decision-making to improve the internal audit system of enterprises.

4. Conclusion

To sum up, in the current highly competitive economic market, companies must adhere to the establishment of sound internal control in order to ensure that enterprises have competitive strength. From the perspective of internal management and control, the management and control of the quality of corporate accounting information can timely obtain information such as the internal development status of the enterprise and the development situation in the industry, and provide a corresponding information basis for the company's future development decisions. Therefore, the integration of accounting information quality management into the daily management affairs of the enterprise, adhere to the establishment of a sound internal environment, the use of a comprehensive internal control management system, and strengthen the financial audit and budget efforts, will only contribute to the quality of accounting information Promotion.

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