The internal control method of modern management accounting information system

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Abstract
As we all know, the traditional accounting information system is mainly through manual management to achieve supervision and management, so accounting personnel in the use of the process, can not avoid the mistakes in the daily work and other problems, in order to effectively protect the security, scientific, accuracy of accounting information, by combining the modern management accounting information system and enterprise resource planning system, The budget control, collaborative processing and process control are fully integrated into the internal control mode of accounting information system, and the internal control ability of accounting information system is strengthened, which has achieved obvious results in practical application.

Keywords
Modern management; Accounting information system; Internal control method.

1. The overall structure of modern management accounting information

Modern management accounting system mainly specific accounting function and accounting management function, accounting function is the basis of accounting information system, accounting management function makes the core of accounting information, is the key of accounting system control, decision-making, correctly play the management function of management accounting system, can effectively do in advance forecast, decision-making, supervision and management, Post-analysis and evaluation. Modern management accounting information system should be combined with each department of the enterprise, the enterprise management personnel can understand the operation of each department of the enterprise through the supervision of the accounting department, and truly realize the full participation management system. The specific modern management accounting information system is shown in Figure 1.[1]

Modern management accounting system is mainly based on the Internet, enterprise network and database server three combination, so that you can intuitively understand the operation of the accounting information system on the platform, timely adopt comprehensive budget management policies. In addition, when a department of an enterprise generates a service, it can apply for the service in the accounting system and accept the service after approval. If the business belongs to the budget control business, then the enterprise management needs to allocate funds for the direct applicants in the budget system, as the application budget. After
the business is completed, the business information will flow into the management subsystem, and the expenses incurred in the process of business development will be directly included in the business flow, forming accounting vouchers. Enterprise managers and accounting department personnel can directly find the expenses generated by each business in the management subsystem, which is convenient for future statistics and sorting.[2]

Figure 1 The overall structure of modern management accounting information

2. **Empirical analysis of internal control under modern management accounting information system**

2.1. **Internal control status of modern management accounting information system**

Internal control theory from simple to complex, from incomplete to complete, with the gradual improvement of the enterprises' management in our country, enterprises form a set of mutual restriction, mutual check, mutual coordination of management system, thus the enterprise accounting information system management. Early enterprise accounting information system is mainly to check, record, collate between the books, with financial statement data as the main core content. The accounting information system is mainly built on the basis of internal control procedures, so as to ensure the reliability, authenticity and effectiveness of accounting data. On the other hand, when the enterprise financial internal control program through the use of accounting data to ensure the security of the enterprise's current funds and the supervision and management of various businesses. Under the restriction of modern companies, to protect assets, check and correct errors as the main content, to meet the needs of different users, this kind of internal control system can not only ensure the safety and integrity of enterprise property, but also the recorded accounting data is reliable and accurate.[3]

2.2. **The influence of modern management accounting information system on internal control**
The accounting information system of modern enterprises still faces various risks in the process of operation, and these risks are mainly from natural disasters, accidents, mistakes, dissatisfaction with the enterprise or low quality of the staff. These risk factors will affect the lack of accounting data intangibly, leading to data information errors, unable to allocate resources reasonably, and bring irreparable losses to enterprises. However, accounting information system has certain internal control measures. This kind of accounting information system internal management software is mainly for each enterprise's own situation, their own development and research, software developers need for the internal rules and regulations of the enterprise, reasonable development of software, to avoid the incompatibility of the system. In addition, except for rotating positions within software programs, every employee in the company should rotate their work to avoid problems in the internal audit of the finance department.[4]

2.3. **Requirements for internal management of modern management accounting information system**

Internal control needs to emphasize human resource management, so enterprise managers need to select employees with responsibility and working ability, and give these employees clear responsibilities. In addition, enterprise managers also need to establish a perfect inspection standard system to regularly check the working ability of employees, especially in some sensitive positions. Enterprise managers should pay attention to the moral responsibility of employees, fully implement the performance management system, link the work quality of employees with the performance of the enterprise, and adopt the index management system. See Figure 2 for details.[5]

![Empirical analysis of internal control under modern management accounting information system](image)

**Figure 2** Empirical analysis of internal control

3. **modern management accounting information system under the internal control strategy analysis**

Enterprise internal control is a high degree of professionalism, and will directly determine the
enterprise financial objectives to achieve the work. It is necessary for enterprise management to update their own cognition, give full attention to internal control, and strengthen the implementation of the management of the work. On the one hand, to formulate clear internal control management requirements and regulations, so that the development of internal control work has a clear guide, to promote the good implementation of this part of the work. On the other hand, an independent internal control department must be established, with at least full-time staff independent from the financial department responsible for internal control and audit. Only in this way can put an end to all kinds of non-standard operations, ensure the comprehensive quality of internal control, to achieve the expected internal control management objectives. It is also important to improve the professional level and professional quality of employees, which also needs the attention of enterprises. It is worth noting that internal control and enterprise financial management are two parts of the independent work, internal control is to a large extent the enterprise accounting information and financial management of the supervision and audit, must be independent of the financial department personnel to perform. At the same time, to provide the professional level of internal control practitioners, they should not only be familiar with a variety of basic internal control management methods, able to make accurate judgments on the overall situation of the enterprise, but also have a high level of professional literacy and professional ethics. The specific corresponding strategy analysis is shown in Figure 3.

![Coping strategy analysis](image)

Figure 3 Analysis of coping strategies

References


