

Internal Control Audit of Computer Accounting Information System Based on Network Database

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Keywords: Network technology; Accounting information system; Internal control

Abstract: The application scope of network technology is becoming wider and wider, spreading all over the world. Because of its convenience, high efficiency and comprehensiveness, the network has become an indispensable thing in people's life, including the internal control of accounting information system. Generally speaking, internal control is a series of systems, methods and procedures adopted by an enterprise or unit in order to ensure the safety of its assets, the accuracy and reliability of accounting data, improve operating efficiency and implement its prescribed management policies. In the current era of electronic economy, if enterprises want to have a place in the market competition environment, they must improve the internal control audit system of enterprises, so as to effectively manage the internal structure of enterprises. This paper mainly studies the internal control points of accounting information system based on network database, and further puts forward the improvement strategy of internal control audit.

1. Introduction

At the present stage, computer information technology has gone deep into all walks of life. After the introduction of computer into accounting information system, the internal control presents the characteristics of expanding control scope, shifting control focus, and changing control mode and operation mode [1]. The development speed of network technology is faster and faster, and its application scope is more and more extensive. The network is all over the world. Because of its convenience, efficiency and comprehensiveness, the network has become an indispensable thing in people's life, including the internal control of accounting information system [2]. However, there are many difficulties in the process of combining network with internal control audit of accounting information system. If it is not handled in time, it will hinder the normal production and operation of enterprises [3]. The combination of computer technology and economic management has greatly improved the modernization level of economic management. Among them, the fastest developing and most significant application effect is the application of computer in accounting work. It is generally believed that internal control audit is a series of systems, methods and procedures adopted by an enterprise or unit in order to ensure the safety of its assets, the accuracy and reliability of accounting data, improve the operation efficiency and implement its prescribed management policies [4].

Accounting information system includes three parts: data collection, data processing and information generation, in which data processing must be based on data processing, and the deduction process is controlled by information providers [5]. Accounting computerization refers to the process of using computer information technology to replace manual bookkeeping, accounting and reimbursement, and to replace part of the analysis and judgment of accounting information completed manually [6]. In the network-based database, the internal control of accounting information system is extremely important. Only by doing a good job of internal control of information system can the accounting work be improved [7]. The modern accounting information system needs to reform and optimize the traditional accounting information system, based on business process reengineering, event accounting theory and modern information technology, to re-create the accounting system and collect data through a series of business processes [8]. In the process of economic development of enterprises, establishing a set of internal control system under the computer accounting information system is not only beneficial to the internal management of

enterprises, but also promotes the development of enterprises [9]. This paper mainly studies the internal control points of accounting information system based on network database, and further puts forward the improvement strategy of internal control audit. In the current era of electronic economy, if an enterprise wants to have a place in the market competition environment, it must improve its internal control system, so as to effectively manage its internal structure.

2. Practical significance of internal control in computer accounting information system

In practical application, there are some problems in the computer management system, which leads to some unstable factors in accounting information in the process of enterprise accounting. Therefore, it is necessary for enterprises to strengthen the management of accounting and establish an effective information supervision system. Traditional manual accounting also has some errors in data processing. Computer accounting information system is centralized in data processing. Once the data processing results are wrong, many documents, account books and systems will cause distortion. Compared with manual accounting, the computer system lacks the ability to identify input errors, so it is difficult to find the errors and it will take a long time to correct them. In the modern network environment, the centralized processing of information by accountants weakens the original internal control ability of enterprises, although accountants can carry out centralized financial information processing business through the inheritance of network environment, thus greatly reducing the input amount. However, due to this highly inherited accounting work style, the ability of mutual supervision between departments and posts that originally had high mutual supervision functions in accounting departments has been significantly weakened, and the risk of fraud by accounting personnel in enterprises has also increased. The quality of accounting personnel directly affects the efficiency of accounting work in the whole enterprise. Therefore, when selecting accounting practitioners, we should strictly require their professional knowledge and computer foundation to ensure that the authenticity of accounting information can be well guaranteed in the accounting process. In the process of enterprise development, accounting information statistics can affect the success or failure of enterprise management to a certain extent. The data mining process in enterprise financial analysis is shown in Figure 1.

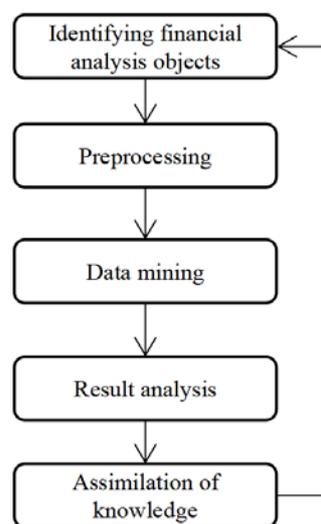


Figure 1 Data mining process in financial analysis and management

Computer accounting information system has the characteristics of high efficiency and comprehensive content, but its internal control function is not strong enough. The reason is that the core function of the computer system is inquiry and analysis, not independent internal control. Due to the frequent occurrence of computer crimes, many enterprises should also begin to pay attention to and strengthen the internal control of computer accounting system, and require the professional quality of accounting staff when selecting accounting staff. The biggest difference between computer accounting information system and traditional accounting work method is that computer

accounting information system has high efficiency and virtuality. This not only improves the efficiency of accounting work, but also promotes the economic development of enterprises. Computer accounting information system mainly uses computer financial security control software to control the internal financial information of enterprises, so as to improve the security of enterprise financial information [10].

3. Internal control audit of computer information system

3.1. Perfect the development of accounting information system

In the review of organization and management, auditors should focus on the division of labor and responsibilities. You can inquire and inspect the departments of the unit, especially understand the division of labor among the departments concerned with data processing and data use, and whether the division of responsibilities between department leaders and department staff is achieved, and whether each department has established and effectively implemented a suitable internal control audit system for computer informationization. The development of computer accounting information system in enterprises will involve a large amount of investment, which will directly affect the overall management objectives of enterprises, so we must get the support and authorization of superior leaders. When reviewing operation control, auditors should know whether the data processing department has set up a control team, whether each team or its members have clear responsibilities, accurately and completely carry out control operations, and record operation records, and whether the unit has internal supervision and inspection agencies to control the above personnel and their operations. Enterprises should be divided into accounting supervisor, software operation, system maintenance, auditing and bookkeeping, data analysis and other different positions according to the requirements of accounting positions. The setting of organizational structure must meet the actual needs of accounting computerization system, so that the division of labor is clear, each responsibility and mutual restriction are achieved. Enterprises should increase the maintenance expenses of computer equipment, and allocate different personnel according to the system functions and requirements, so as to improve the utilization rate of equipment and ensure the safe and stable operation of information systems. It is necessary to strengthen the control of data input and output, build a computer automatic identification system, and establish a comparison table of subject names or codes to prevent data input errors and ensure that the output data is consistent with the input data. In view of the problems of high starting point and nonstandard operation of accounting information evaluation in enterprises, a scientific audit launching system should be established according to the actual situation, and the system that does not conform to the actual use should be temporarily launched into the information system and incorporated into the information system after the revision is completed.

3.2. Strengthen safety management

The maintenance of the network accounting system must be carefully planned and strictly recorded. Every link in the maintenance process must be set with necessary controls. The reasons and nature of the maintenance must be reported in written form, and the modification can be implemented only after approval. Once the enterprise accounting information system is attacked by hackers or viruses, it will cause very serious losses. Computer viruses mutate rapidly, which often makes people hard to prevent. Therefore, it is necessary to update anti-virus software in time and detect it regularly. In the process of enterprise development, it is necessary to strengthen the control of the internal structure of the enterprise, and as the basis of the change of the internal structure of the enterprise, it is necessary to strengthen the cultivation of professional skills and moral qualities of employees when managing them. Therefore, in recruiting employees, we should strictly demand the professional knowledge and moral quality of employees, and strengthen the cultivation of employees' abilities in all aspects in the future. It is necessary to carry out comprehensive and professional quality training from time to time, so as to enhance the ability of accounting personnel on the post, and finally make the accounting information system survive in the current complex

network-based database.

4. Conclusions

In the process of enterprise economic development, the internal control of its computer accounting information system is very important, which is directly related to the integrity of the internal structure of the whole enterprise and the development prospect of the enterprise. Auditors should sweep away ideological concerns, strengthen study, strive to master certain computer knowledge, and comprehensively evaluate the soundness, rationality and effectiveness of internal control of computer accounting information system by combining with the actual situation of the enterprise and using a new set of technical methods and measurement standards. In view of the problems of high starting point and nonstandard operation of accounting information evaluation in enterprises, a scientific audit launching system should be established according to the actual situation, and the system that does not conform to the actual use should be temporarily launched into the information system and incorporated into the information system after the revision is completed. In the process of enterprise development, we must strengthen the control of the internal structure of the enterprise, and as the basis of the change of the internal structure of the enterprise, it is necessary to strengthen the cultivation of professional skills and moral quality of employees when managing them. Against the background of network environment, we must focus on its research and analysis, so as to ensure the effectiveness of internal control of accounting information system based on network database.

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