

# *Reform Measures of Enterprise Financial and Accounting Management Mode from the Perspective of Internal Control*

**Jingxuan Zhao**

*School of Business, Jiangsu Second Normal University, Nanjing 211200, China*

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**Abstract:** Enterprises are the basic elements of the economic market. However, financial and accounting management is the key factor to promote the better development of enterprises. Therefore, this article makes a comprehensive analysis of the enterprise financial and accounting management and the current situation, and summarizes the problems occurred in this, such as weak management consciousness and imperfect supervision system. Then further plan the management system, train more professional financial and accounting staff, and improve the supervision system. This paper expounds the specific methods of internal control reform of enterprise financial and accounting management mode, effectively improves the level of financial and accounting management, forms the corresponding internal control management mode, and promotes the better development of enterprises.

## **1. Introduction**

With the rapid development of market economy, great changes have taken place in the social environment. Under this background, the enterprise accounting internal control system must be continuously improved. Only in this way can the enterprise internal management level be improved, the attention to the enterprise accounting internal control be continuously improved, the rationality of internal arrangements be strengthened, and a sound supervision and management mechanism be formed.

## **2. Problems in Enterprise Financial and Accounting Management**

### **2.1 Weak Management Awareness**

Accounting management is very important in enterprise operation. Accounting management can be carried out smoothly, the use of accounting funds can be reasonably planned, and the expenditure of enterprises can be effectively controlled. However, there will still be some problems in enterprise accounting management, which will have a direct impact on accounting management. The first is the weak management awareness of staff. In the process of development, some staff members seriously lack management awareness, do not pay attention to this work, do not form an accurate understanding of this work, and ignore the help of internal control to financial management when

carrying out financial management<sup>[1]</sup>. Under the serious influence of this concept, the staff will have a careless attitude in the work process. The main work goal of the business department is performance, such as sales and capital return, and usually does not pay attention to the costs and expenses in the business. The financial department will pay more attention to the specific profits of the Department in the operation process, and pay more attention to how to reduce expenses and improve profits. In addition, financial and accounting departments usually take risk control as the basis<sup>[2]</sup>. The work objectives and concerns of the two departments are different, which often leads to a variety of internal friction and seriously affects the normal development of the enterprise.

## **2.2 Lack of Management System**

In the process of enterprise financial and accounting management, there is still a lack of corresponding management system. During production and operation, enterprises will seriously ignore the financial and accounting management, so that the financial and accounting management has not been formulated in combination with the specific situation, which will lead to the lack of management system as a basis for financial and accounting work, which will seriously affect the work process. And because of the serious lack of financial and accounting management system, the problem of financial and accounting management can not be solved in the shortest time, and the enterprise will produce more losses<sup>[3]</sup>. At present, the industry finance integration implemented by enterprises is usually dominated by the financial department, and the corresponding results obtained are basically reflected in improving financial management. The role of the business department itself can not be better reflected, which makes the business department unable to actively participate in the industry finance integration. In addition, while increasing the workload, the integration of industry and finance also changed the daily working mode, and the financial department once again evaluated the value management of the business department, which revealed more problems, resulting in great resistance in the business department.

## **2.3 The Quality of Financial Management Staff is Not High**

At present, the financial management personnel of Chinese enterprises can basically meet the requirements of the above quality and skills, but they can not meet the requirements of the continuous development of society, the continuous progress of enterprises and the transformation of enterprise financial management mode on the comprehensive quality and professional skills of financial personnel<sup>[4]</sup>. At present, most financial personnel in Chinese enterprises still adopt the traditional management mode, concept and working mode, which leads to the continuous occurrence of internal control loopholes and the lack of afterforce supply in financial management.

# **3. Reform Measures of Enterprise Financial and Accounting Management Mode from the Perspective of Internal Control**

## **3.1 Change Management Awareness**

The financial management mode in the development of enterprises occupies a very important position. For this, the development of enterprises must be combined with internal complaints to reform the financial management, so that enterprises can meet the development status of the current financial management mode<sup>[5]</sup>. First of all, to change the management awareness, the relevant managers of the enterprise should have a clear understanding of the financial and accounting management and be able to clearly understand the importance of the enterprise's financial and accounting work. Understand the positive role of financial and accounting management, and further

understand the meaning of internal control, so as to combine with the actual situation and change the financial and accounting management mode. And in this process, guide the staff to correctly understand, correct their work attitude, and be serious and responsible when working. Secondly, in the context of the new concept, the enterprise internal control changes the management mode, and injects more new vitality in order to ensure better development. The management mode can directly determine the quality and efficiency of financial management.

### **3.2 Improve the Internal Management System of the Enterprise**

First, innovate the operation mechanism and implement the internal control of financial management. The innovation of enterprise internal management operation mechanism enhances the autonomy of enterprise units and departments, and plays a positive role in promoting enterprise financial management, so as to realize the continuous promotion of the orderly development of various work of the enterprise<sup>[6]</sup>. Under the new situation, enterprises should improve their own operation mechanism and promote the innovation and reform of financial management through mechanism innovation. Second, optimize the management system and expand the scope of financial management. First, effective budget management. Adopt scientific calculation methods to effectively evaluate the financial expenditure of the enterprise in the next year, subdivide various budgets, and strictly supervise the utilization of funds, so as to realize the rational utilization of the budget, obtain the best economic output with the lowest cost input, and improve the utilization of funds to the greatest extent. Secondly, the effective management of funds. Separate voucher preparation and cashier are used. Only after approval can the fund revenue and expenditure be used. The bills are retained here for future verification of fund revenue and expenditure. At the same time, establish information management and improve the supervision and management system. In the reform of enterprise financial management, we should also establish an information financial management mechanism combined with network information technology to form an information-based financial management model. Enterprises should increase the capital investment in the informatization construction of financial management. The formation of informatization can better promote internal control, form a new financial management mode, and enhance the production and operation efficiency of enterprises. And in this process, enterprises should strengthen the cultivation of information literacy of financial and accounting staff, and promote them to correctly use the financial and accounting information management system, which can not only enhance work efficiency, but also optimize financial and accounting work methods<sup>[7]</sup>. At the same time, establish a supervision and management system in combination with internal control to supervise the financial and accounting management of enterprises. Combined with the production and operation of enterprises, set up the content of supervision mechanism, so as to create a good financial and accounting management environment for enterprises and strengthen the reform of financial and accounting management mode.

### **3.3 Cultivate Excellent Talents**

In the process of reform, enterprise financial management should be combined with network information technology, and then establish the corresponding management mechanism, so as to form an information-based financial management model. Enterprises must increase investment in the construction of accounting management informatization, form corresponding informatization, and then promote internal control. Establishing and improving the management system is an important basis for ensuring the normal operation of the enterprise's internal accounting production management. The enterprise formulates a set of corresponding accounting management system for the enterprise's accounting and financial management staff through in-depth understanding and

accurate mastery of the internal financial control management mechanism and in combination with the actual situation of its own enterprise's accounting production management, Clearly define the financial and accounting management responsibilities of staff, reduce their long-term repeated financial and accounting work time, and then continuously optimize the management purpose of enterprise financial and accounting work. Moreover, the accounting management system also makes a reasonable plan for the construction of accounting work management process of accounting related staff at all levels, forms a set of efficient accounting work management process, simplifies the original management process of accounting, and improves the efficiency of Accountants in management<sup>[8]</sup>. At the same time, in the process of reform and development, the management mode of financial and accounting enterprises still needs a group of professional technicians to provide professional talent training support for their development. Therefore, enterprises should establish a financial training information system, regularly organize special lectures of financial and accounting experts, enrich the internal professional knowledge of enterprise financial and accounting staff, and increase the correct cognition of financial and accounting staff on internal risk control.

#### 4. Conclusion

In a word, internal control can effectively promote the sustainable development of enterprises, and play a very important and positive role in the quality and efficiency of financial management. By combining with information technology and creating supervision exercises, it can effectively solve some problems encountered in the process of financial management. Therefore, enterprises must attach great importance to the role of internal control in financial and accounting management, innovate and reform the financial and accounting management mode in a variety of ways, effectively improve market competitiveness, and enable enterprises to develop better and more stably.

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