

Strengthening the Path of Internal Control Work in Enterprise Accounting and Financial Management

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Abstract: Financial management, as one of the basic functions of enterprises, directly affects the steady development and operation of the enterprise, so it is particularly important to strengthen financial management. In today's Chinese market economy system, the competition from all walks of life is increasingly intensified, the market competition is becoming increasingly white and hot, and the business environment is increasingly complex and changing. Enterprises must strengthen their internal financial management, enhance the core competitiveness of enterprises, and promote the healthy and rapid growth of enterprises. However, many Chinese enterprises lack a scientific internal control system in the process of development. In terms of financial management, they do not carry out in-depth and detailed internal control research on the financial management, which makes the financial management problems become increasingly prominent and affects the healthy and rapid growth of enterprises. In the above analysis, the paper puts forward the strategy of strengthening the internal control of the internal control problems in the current process of the enterprise internal control system construction.

1. Introduction

Accounting and financial management is the lifeblood of an enterprise. They can ensure the normal and appropriate operation of enterprises, improve the management system of enterprises, promote the healthy development of enterprises, and bring good economic benefits for enterprises. Internal control is an important work that cannot be ignored in the enterprise development. The main object of its management is the internal personnel and work of the enterprise. Effective internal control of the accounting and financial management can not only ensure the good operation of the enterprise, but also ensure the smooth development of the accounting and financial management of the enterprise. In the era of rapid social development, if enterprises want to achieve a better position in the market, they must constantly optimize their own accounting and financial management, reduce their own risks in the market activities, and improve their market competitiveness. However, there are still some problems in the way of business operation, such as the resource allocation, resource utilization and other problems of various accounting and financial management activities. Therefore, this paper mainly takes this as a starting point, and analyzes the importance of internal control in accounting and financial management, the existing problems and the main ways to strengthen internal control. Its purpose is to improve the quality and effectiveness of the enterprise internal management, in order to achieve the goal of the overall sound operation of the enterprise.

2. The role of internal control in enterprise accounting and financial management

The internal control of financial management mainly includes the following two aspects. First, the internal control of financial management is one of the effective means to improve the safety of enterprise operation. By strengthening the internal control, the enterprise staff and managers can carry out their work in accordance with the regulatory requirements to ensure the overall security of enterprise finance. Good internal control of financial management can ensure the normal use of funds, meet the production needs while reducing costs, improve the investment efficiency, and effectively guarantee the development of enterprises. Enterprise internal control system is generally a specific operation of supervision and management system, through the supervision and management system, the staff can supervise each other, so as to improve the staff management ability and constraints, make the staff in accordance with the requirements of the work, reduce the people related emergencies, so as to effectively ensure the stability of the enterprise development and management. On the other hand, the internal control of financial management can ensure the rationality of financial management implementation and scientific, financial management internal control can improve the rationality of existing resources allocation, make full use of all resources, also can through financial management to improve the communication and contact between enterprise departments, make the flow of information and the use and utilization of information are greatly strengthened. The use of information technology and digital technology in the internal control of financial management can update and improve the whole control system of the enterprise, and contribute to the development of the enterprise operation and the information age^[1].

3. Strengthen the significance of internal control in enterprise accounting and financial management

3.1 Is conducive to the realization of internal control objectives

At present, enterprises should pay attention to the internal control of accounting and finance, so as to further standardize the enterprise management and improve the economic benefits and market competitive advantages. At present, accounting and financial management is mainly to prepare the company's internal work plan and budget, its function positioning. The financial staff of the enterprise should streamline the internal work of the enterprise according to the actual situation of the enterprise, so as to reduce the intense pressure on the enterprise to cope with the international competition.

3.2 Ensure the authenticity of accounting information

In the actual business development process, many businesses seek short-term financial gains, resulting in a serious lack of accurate and scientific accounting. This situation will not only have a negative impact, hinder the long-term development of enterprises, but also will directly affect the economic benefits of enterprises and the market competitiveness of enterprises. In the internal work, enterprises must continue to improve the level of accounting and financial management and administrative management quality. Strengthening accounting and financial management can promote more open and transparent financing, while enterprises can carry out internal control to ensure the integrity and authenticity of financial information, which is directly related to the future development of enterprises. Accounting and financial personnel must abide by professional ethics and truthfully record relevant financial information in their practical work^[2].

3.3 Optimize the enterprise internal governance work

Accounting and financial staff is an indispensable part of the internal management system and control system of enterprises. Accounting and financial management is conducive to enterprises to obtain more real, accurate and reliable data, help the management to understand the internal changes in the industry, the enterprise's internal operating conditions and other conditions, and help enterprises to walk out of a right path in the business process of enterprises. The old traditional management mode cannot play an important role in the internal management work of enterprises, so it must be improved and optimized, so as to promote the modernization of the traditional management mode, improve and improve the enterprise internal management function, and solve many problems in the enterprise internal management work.

3.4 Conducive to the safety of enterprise funds

In modern enterprise management and business development, it is necessary to further strengthen asset management to ensure the safety and reliability of capital use; in most cases, the business proceeds smoothly because of the availability of funds. The evaluation of financial information is an important basis and condition for correct decision-making and enterprise development. In the actual process of enterprise development, most financial information has an important influence on the decision-making of enterprise managers. The internal accounting control procedure of enterprises is an important basis of financial information. Strict and appropriate control of the financial and accounting processes is an important basis to ensure the financial security of enterprises. At present, in order to realize the financial security and reliability, enterprises must further strengthen the control of financial account management, improve the level of financial account control and control effect^[3].

4. Analysis of the internal control problems in the enterprise accounting and financial management

4.1 Lack of attention

In the information age of rapid economic development, all industries have broader prospects for development. The new era has put forward higher requirements for enterprises, but it also provides more opportunities for the future development of enterprises. Internal financial control is an important means for enterprises to improve their management and financial efficiency. In the new era, the relevant employees should also emphasize the importance of internal financial control to ensure its effective implementation. At present, in the actual production and operation of Chinese enterprises, the common problem is that the attention to the internal financial control is relatively low, and many managers do not understand the importance of the internal financial control work, which is related to the internal financial control work is difficult to effectively implement in the actual production and operation of enterprises. Some enterprise managers do not understand the importance and influence of internal financial control. In the actual development, they still focus on studying the production process and production equipment, and their attention to the management work is far from enough, resulting in the insufficient application of internal financial control. At the same time, due to the lack of management consciousness, the management quality of personnel is not high, as well as the limitations of the existing enterprise management management concept and professional ability, it is difficult to meet the actual requirements of enterprise development in the current market environment. The lack of high-quality staff brings difficulties to the effective implementation of the internal financial control, which in turn affects the overall quality of the accounting and financial management of enterprises^[4].

4.2 The system needs to be improved

Many enterprises in China generally have the problem of imperfect management system. Due to the attention to management and the lack of high-quality management talents, the management system used in the actual production of enterprises is in a relatively backward stage, which cannot meet the impact requirements of enterprise management in the new period. The internal control of financial management requires the cooperation between all departments of the enterprise and the production work according to a defined system. At present, the internal control system of many enterprises is not perfect, which makes it difficult for all departments to achieve the correct control and management in practice. At the same time, the business departments of many enterprises do not pay enough attention to the implementation of the internal management, resulting in the lack of good cooperation in the practical work, thus affecting the effect and quality of the internal control work in the financial management. Some large enterprises have established good internal control systems, but due to the rapid development of The Times, the traditional internal control system cannot meet the requirements of the new era, affecting the actual effect of internal control management. New era has changed the needs of financial management internal control, make managers combining the actual situation of enterprise and future development planning practical application to pay more attention to the communication and cooperation between different departments, at the same time due to the enterprise financial management internal control system for departments without strict requirements and supervision, lead to less communication and cooperation between departments, thus affect the overall effect of enterprise financial management internal control^[5].

4.3 Lack of supervision strength

Internal financial control is an important component of the enterprise management system, and therefore needs to be supervised and reviewed by the appropriate personnel. Enterprises also need to improve the internal financial control through the supervision and management systems, and reduce the number of administrative personnel, in order to effectively implement the internal control. With the rapid development of China's science and technology and economy, the production technology and equipment used by enterprises are increasingly diversified, and the traditional supervision and management system can no longer meet the requirements of modern enterprises, and its impact on employees is far from enough. The traditional control mode is outdated and cannot timely monitor and solve the internal management problems. The lack of qualified supervisors is another reason for poor supervision and management. Although the enterprises and the management units have taken many measures related to the control system, but due to the lack of qualified control personnel, the impact and quality of the control work is not high, which is not conducive to the future development of the enterprise. If there is no supervision and management system restrictions, some employees will be careless, lazy and other phenomena, which will have a negative impact on the normal application of the internal financial control system of the enterprise. Supervision system is an effective way to reduce employees' attitude, while the incentive policy is an effective way to improve employees' work interest, because the incentive policy can significantly improve employees' work interest, so as to improve the implementation effect and quality of internal financial control. Therefore, the management needs to study the control system and the incentive policies, and improve the working attitude and enthusiasm of the enterprise employees through the complete institutional policies, so as to ensure the effective implementation of the internal financial control^[6].

5. The Approach of Strengthening Internal Control in Enterprise Accounting and Financial Management

5.1 Improve the enterprises' awareness of the internal control work in accounting and financial management

Internal control is the core of accounting and financial management, and should become a high priority for enterprises. Therefore, enterprises should take certain measures. First of all, the managers of enterprises should set an example, emphasize the importance of internal control, create a good internal control environment in the enterprise, so that employees pay more attention to internal control, so as to promote the development of the internal work of the enterprise. Secondly, enterprises should regularly explain the content of accounting and financial management and control, improve the employees' understanding of accounting and financial management and control, and cultivate the correct understanding of accounting and financial management and internal control. These measures will help to improve the overall awareness of the enterprise employees, so that the employees of all departments can more actively participate in the accounting and financial management, ensure the smooth implementation of internal control, promote the smooth development of various activities and projects of the enterprise, bring more economic benefits to the enterprise, and support the sustainable development of the enterprise^[7].

5.2 Strengthen the introduction and training of professionals to improve the comprehensive quality of internal control personnel

The internal control of accounting and financial management is more complex. Only with rich knowledge and experience, the internal control personnel can better manage the financial risks and crises of enterprises. Therefore, enterprise managers should strengthen the allocation and training of experts to improve the overall quality of internal control personnel. For example, in the initial talent selection, the candidates are comprehensively screened, including the expertise, skills and characteristics, and crisis management skills, etc., to strictly control the quality of all aspects of the personnel presented. Secondly, after the employees enter the company, the enterprise should organize regular lectures and knowledge training, and conduct targeted training and development according to the development of The Times and the needs of the enterprise, and build a professional internal control team by constantly improving the professional knowledge and comprehensive skills of the employees^[8]. Third, we should strengthen the training and guidance of ideological and moral training and guidance of enterprises. Enterprises should strengthen the quality training of employees, encourage employees to establish a strong sense of responsibility and mission, cultivate their own quality, be not afraid of difficulties and challenges, and pay attention to the common development of employees' skills and quality, and improve the economic benefits of enterprises^[9].

5.3 Set up unified standards and norms, and formulate top-down management methods

With the advent of the information age, various information technologies have gradually penetrated into various business departments. In terms of accounting and financial management, the application of information technology can make the internal management of enterprises gradually become scientific, which is conducive to the development of enterprises. First of all, the management of the enterprise should pay more attention to the internal control, establish the enterprise internal information exchange center, formulate unified standards, so that employees have a basis in the implementation of internal control. Secondly, the internal control should be developed under a top-down management mode, that is, most of the decision-making power of the enterprise is delegated to

the middle and lower levels, and the senior level is only responsible for the long-term strategy of the enterprise and the important decisions related to the long-term interests. In case of conflicts or disputes, all departments are encouraged to resolve them by themselves through negotiation. In addition, accounting and financial internal control should be specialized to involve professionals in internal control, thus reducing the risk of violations^[10].

6. Conclusions

The use of internal control system in the production and management of enterprises is an inevitable measure for the future development of enterprises. Enterprises should actively optimize the internal control system, improve the internal control, and solve their practical problems. We can take the establishment of the internal control environment, improve the internal control supervision mechanism, strengthen the internal control and so on, so that the financial management of the internal control work to achieve quality improvement. In the new era, the higher demand for the development of enterprises, and the implementation of internal control of financial management has become an important way to improve the economic benefits of enterprises and ensure the safety of enterprise property. Therefore, enterprise managers should pay attention to the internal financial control work in their daily work, which plays an important role in the normal operation and stable operation of enterprises in the future. This article deeply explores the enterprise internal financial management control system system and its practical significance, according to the actual situation of the enterprise, puts forward the optimization measures to strengthen the internal financial management control system, hoping to play a reference role in the research of relevant personnel.

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