

# Thinking about the Construction of Enterprise Accounting System

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**Abstract:** Accounting is an important part of enterprise financial management, related to the level of enterprise financial management, related to the financial decision-making of enterprises. Therefore, it is necessary to improve the construction of enterprise accounting system, improve the accounting system process based on the actual situation and development needs of enterprises, strengthen the construction of enterprise internal control system, improve the degree of accounting informatization, and build a professional accounting team, so as to improve the efficiency and quality of enterprise financial management and ensure the steady development of enterprises.

**Keywords:** Enterprise; Accounting; Accounting System

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Accounting is the cornerstone of enterprise financial management, perfect accounting system is conducive to the long-term development of enterprises. In the new era, the market environment is constantly changing, in order to further improve the economic benefits of enterprises, most enterprises are gradually expanding their scale of operation, traditional accounting methods have been difficult to meet the needs of modern enterprises, the construction of scientific, standardized and efficient accounting system has become a necessary way for enterprises to improve their financial management level and enhance the market competitiveness of enterprises. However, in the actual work, some enterprises lack sufficient understanding of the importance of accounting, resulting in a low degree of accounting informatization, accounting work by non-professionals, accounting system is not perfect. Enterprises should fully consider their own business characteristics and business needs, examine the problems in their own accounting, constantly improve them, build a perfect enterprise accounting system, improve the level of enterprise financial management, and prevent the occurrence of financial risks.

## 1. Deficiencies in the accounting work of enterprises

### 1.1 Imperfect accounting system

Some enterprises have imperfect accounting system in accounting work, which leads to low efficiency of accounting work and can not give full play to the important value of accounting work. Some enterprises do not have detailed accounting processes, such as the lack of specific provisions on accounting processes, accounting vouchers, enterprise account entry and exit, and account book registration requirements, resulting in the lack of specific working basis for accounting personnel, who can only rely on their own experience for management, which is prone to financial security problems <sup>[1]</sup>.

### 1.2 The internal control system is not fully implemented

Internal control system is an important guarantee for the quality of enterprise accounting work, but in reality, although some enterprises have established financial internal control system, they have not really implemented it in accounting work, and can not play a supervisory role in accounting. In the accounting work of some enterprises, one person holds multiple positions and audits at the same level. There are loopholes in the accounting work, which is easy for lawbreakers to take advantage of, leading to illegal behaviors and damaging the interests of enterprises and social image.

### 1.3 The degree of accounting informatization is low

The rapid development of information technology has brought profound influence to all walks of life. In the field of enterprise financial management, accounting informatization has become an important starting point to improve the efficiency and quality of enterprise financial management. However, in the accounting work of some enterprises, there is a low degree of informatization. For example, some enterprises

lack the introduction of information management system and still rely on traditional manual accounting methods; Some enterprises do not invest enough resources to introduce and maintain professional accounting information systems. Even if accounting information systems are introduced, the performance of the information systems is still low, which cannot meet the needs of current automation and integrated office <sup>[2]</sup>.

#### **1.4 Accounting personnel are not professional enough**

The professional quality of accounting personnel directly affects the efficiency and quality of accounting work. However, due to the lack of attention to the accounting work of some enterprise management, accounting is considered to be a simple calculation of financial data, so some non-professionals take the position of accounting, accounting is not professional enough. Some enterprises lack systematic training for accounting personnel. In the busy working environment, some accounting personnel do not have enough managers to enrich their professional knowledge and lack understanding of new accounting standards and policies, which leads to accounting work failing to meet the development needs of enterprises in the new era.

## **2. Thinking about the construction of enterprise accounting system**

### **2.1 Improve the accounting system of enterprises and ensure that accounting work is carried out in a standardized manner**

Perfect enterprise accounting system is the basic guarantee for the standardization of enterprise accounting work, in order to provide true and comprehensive financial information for enterprises to support their management decisions. Enterprises need to clarify the work flow and working standards of each business and each link in the accounting work, so that each step of the accounting personnel has clear rules and regulations to follow. The accounting system should be formulated based on the actual situation of the enterprise, including accounting treatment methods, accounting procedures, cross-departmental division of responsibilities, accounting supervision, etc. Coordination and cooperation should be achieved among various systems, and the responsibility of relevant entities should be clearly defined in the accounting system <sup>[3]</sup>.

### **2.2 Strengthen the supervision of the implementation of enterprise internal control system to ensure the quality of accounting work**

Only by paying attention to the implementation of internal control system can enterprises effectively guarantee the quality of accounting work and avoid the occurrence of illegal behaviors in accounting work. Enterprises should establish and improve the internal control and supervision mechanism, clarify the supervision responsibilities and processes, at the same time, review the implementation of the internal control system of the enterprise, and timely discover and correct the problems and risks in accounting. Enterprises can also introduce third-party institutions to strengthen the review of internal accounting work to ensure the fairness and justice of the review.

### **2.3 Improve the degree of accounting informatization and improve the efficiency and quality of accounting work**

Enterprises should increase the investment in accounting information construction, introduce advanced accounting work system, improve the efficiency and quality of accounting work. For example, the introduction of ERP system to realize the automation and integration of accounting. Digital management system has the risk of information leakage, therefore, enterprises should strengthen data security management, set access control permissions in the system, set up firewalls and intrusion detection systems, apply digital encryption technology, etc., to ensure the security of corporate financial information. Enterprises should also pay attention to the upgrade and maintenance of the system to ensure the efficient operation of the system to meet the needs of the rapid development of enterprises.

### **2.4 Build a professional accounting team to improve the professional quality of accounting personnel**

In order to improve the efficiency and quality of enterprise accounting work, enterprises should pay attention to building professional accounting team, strengthen the professional training of enterprise accounting personnel, and improve their professional quality. To this end, enterprises should strictly select talents with accounting, finance and other related professional backgrounds, and uphold a fair and just atti-

tude to recruit professionals. Enterprises should regularly organize professional internal training and external training, to provide accounting personnel with accounting professional knowledge, the latest policies and regulations, digital management system operation skills and other aspects of training. Enterprises should also provide accounting personnel with opportunities to participate in industry exchanges and external professional training institutions to improve their professional literacy. At the same time, enterprises should establish a sound assessment and incentive system, and seriously pursue the accounting personnel who violate the rules.

## **Conclusion**

The construction of a perfect accounting system needs to be carried out from many aspects such as system construction, internal control and supervision, informatization promotion and personnel professional training. To build a scientific, efficient and standardized accounting system, enterprises need to improve the construction of accounting work system and ensure the standardization of accounting work; It is necessary to strengthen the supervision of the implementation of enterprise internal control system to ensure the quality of accounting work; It is necessary to improve the degree of accounting information, improve the efficiency and quality of accounting work; It is necessary to build a professional accounting team and improve the professional quality of accounting personnel, so as to provide strong support for the financial management of enterprises and promote the healthy and sustainable development of enterprises.

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