

Research on the Evaluation Index System of Enterprise Internal Control

Yuwei Guan

School of Economics and Management, Nanjing University of Science and Technology, Nanjing, China

*Corresponding author: 438658683@qq.com

Abstract. Improving comprehensive capabilities is crucial to the long-term development of an enterprise [1]. This paper studies the topic of building an evaluation index system for enterprise internal control, aiming to provide theoretical content for future operation of enterprises, and to improve the comprehensive quality including enterprise internal control, and contribute to my country's economic construction [2-4].

Keywords: Enterprise Internal Control, Evaluation Indicators, System Research.

1. AHP and fuzzy comprehensive evaluation

Analytic Hierarchy Process (AHP) is a systematic research method that takes the original complex and multi-objective comprehensive problem as a whole, and then scientifically decomposes it into multiple manageable objectives, and uses fuzzy quantification to calculate and sort the indicators. However, when using the AHP, if the selected elements are relatively unreasonable, or the internal logic between the elements is incorrect, it will cause application problems. The main principles of its application are: simplifying the whole, avoiding missing items and adding additional content, taking into account the position and strength of different elements in the system discussion, and keeping the basic properties of the same level of discussion elements as similar as possible.

The fuzzy comprehensive evaluation rule is based on fuzzy mathematics and transforms the evaluation mode from qualitative to quantitative. It can be considered that the object is affected by a variety of factors, and needs to be mutually restricted by various factors in practical application, and provides an overall evaluation for the research content. The fuzzy comprehensive evaluation method is relatively clear in the logic system, and is suitable for problems that cannot be effectively quantified by conventional methods. It has strong ability to solve complex problems with uncertain results and factors. Its characteristics are: because the affected object has many factors, it is necessary to select the best evaluation factor when using it, and use it as the evaluation standard, and obtain the evaluation value based on the standard's goodness for other factors.

The establishment of an enterprise internal control evaluation index system is also carried out reasonably around the analytic hierarchy process and the fuzzy comprehensive evaluation method.

2. Design principles

2.1 Comprehensive

For internal control evaluation, its coverage should be implemented in all elements involved in the operation of the enterprise to ensure an all-round understanding of the current operation of the enterprise and timely discovery of loopholes and problems in the current internal operation.

2.2 Validity

In the design of evaluation indicators, the entire evaluation index system should also be established on the basis of the current business situation of the enterprise, so that the evaluation index system can meet the actual application needs of the enterprise in terms of operation, and guide the orderly development of the enterprise in the future. The management of the enterprise hopes to use the index content to describe the current business situation of the enterprise with an objective attitude and a fair

perspective, and to make the specific guidance content have operational value and significance, so as to avoid the content that does not match the actual needs and cannot become the development of the enterprise. Effective tool.

2.3 Cost effectiveness

Reasonable evaluation of internal control not only consumes the time cost of the enterprise, but also leads to some capital expenditures, which will affect the current development needs of the enterprise to a certain extent. Therefore, cost-effectiveness should be regarded as one of the key items of concern, and after the enterprise conducts internal control evaluation, the profit from business improvement can exceed the cost of the evaluation, so as to obtain actual operating benefits and achieve the effect of "value for money". Under the influence of this actual demand, it is necessary for researchers to focus on the business areas with high risk when designing the evaluation indicators, or the important content that may cause serious economic losses due to risks, so as to ensure the internal control evaluation work. It can bring huge benefits to the enterprise.

2.4 Dynamism

Considering that an enterprise exists as an integral part of the economic market, it will be affected by the external market and internal operation during the operation of the enterprise. Therefore, the external market environment and the management of internal operating conditions will undergo dynamic changes, resulting in corresponding changes in internal control. Encounter different problems and ensure dynamic changes in solving problems. Avoid following the rules and affect the solution of practical problems. Therefore, the development of evaluation indicators needs to take into account the dynamic development of things, and fully consider the characteristics of the company's business content and future market changes in a comprehensive way. The weights are adjusted in a timely manner, so that they have a high degree of fit with the actual work requirements, and the use of the internal control evaluation index system is improved.

2.5 Circularity

Enterprises not only take internal control as the primary content of their work, but also design a corresponding evaluation index system, in order to allow enterprises to obtain a more complete management system, so as to reasonably deal with possible future business risks. Therefore, enterprises need to use the evaluation index system to make the internal control system form a complete structure, so that it can maintain a good operation mode for the long-term development of the enterprise, and maintain the healthy operation of the enterprise development through continuous improvement.

3. Analysis on the construction of the evaluation index system of enterprise internal control

3.1 The setting of evaluation factors

The evaluation factors of enterprise internal control include five aspects: internal operating environment, assessment of future business risks, scientific control of business activities, good information transmission and healthy communication between departments, and mutual supervision and management of various departments of the enterprise.

In addition, it can also start from the aspects of whether the system is complete, whether the content is reasonable, and whether it can provide effective technical guidance for future operations.

3.2 Build a hierarchical model

For practical application problems, the factors involved are usually decomposed into four levels with their respective attributes. As the target layer of the first layer, the internal control volume of the

enterprise is the basis for this article to construct the internal control related indicator system; the first-level indicators include the five aspects mentioned in 3.1, and the first-level indicators can be further refined into the second-level indicators, the third-level indicators, and the third-level indicators. level indicators. For example, in evaluating future business risks, it can be divided into two secondary indicators: business activities and company level. In the daily operation of an enterprise, the most accessible evaluation procedures and methods are the three-level indicators for independent evaluation. In this way, the logical model of the hierarchical structure is completely constructed, so as to systematically study the internal control of the enterprise and provide effective help for more enterprise management.

3.3 Determine scoring criteria

In order to further improve the effect of using the indicator system to guide the management of enterprises, it is necessary to divide the business corresponding to the three-level indicators into five levels in terms of their completion effects, and use the percentage form to reduce the difficulty of understanding.

0%: Nothing is done at all, and no measures are used to effectively prevent risks related to the business. There is neither a written representation nor a good habit awareness. Not doing things according to the relevant rules, the awareness of risk control has not been reflected in any way. Score 0.

20%: The completion of the project is relatively low, and most risks cannot be effectively controlled. Although there is no written statement, it has gradually formed a sense of habit, and doing things only in accordance with the habit, with awareness of risk control. The score is 20.

50%: A small amount of projects are completed. Although there are certain imperfect procedures, the actual work is not completely carried out with the relevant procedures. The score is 50.

75%: Most projects are completed. There are relatively complete internal control procedures, but still need to be further improved, and operations are carried out according to procedures. The score is 75.

100%: The project is fully completed, the job is running fully in the perfect program, and there are no other surprises. The score is 100.

3.4 Determine the weight of evaluation factors

Determining the weight of the evaluation index has direct significance on whether the evaluation index can exert the greatest effect in the construction of the evaluation system in this paper.

The weight is calculated by the audit experts in the analytic hierarchy process using multiple scoring methods for the indicators, and the arithmetic mean is obtained as the indicator weight. The first-level factor is 1, which is the sum of the second-level factors, and the second-level factor is the sum of the third-level factors to which they belong. The larger the weight value is, the more important it is for internal control, and extra attention should be paid to future enterprise applications. Similarly, if the weight value is smaller, it also means that its importance to internal control is also decreasing. If the enterprise resources are not enough, or the number of existing personnel cannot be fully invested in internal control, the matters with the smaller weight value can be placed in the application. The next level is convenient for other resources to be allocated to improve the quality of internal control.

3.5 Calculation of internal control evaluation quality by means of fuzzy comprehensive evaluation method

The enterprise audit staff responsible for internal control needs to use the determined evaluation factors, criteria and their weight coefficients to evaluate the current internal control effect of the enterprise in a comprehensive manner.

The first step is to evaluate the third-level indicators. First, auditors need to evaluate the value of each factor based on the current business completion and quality of the third-level indicators. Second, the evaluation value should be calculated using the average method. Third, multiply the obtained

average evaluation value by the weight coefficient to obtain the weighted average evaluation value. Fourth, the weighted evaluation sum is calculated.

The second step is to calculate the evaluation value of the evaluation elements at all levels that have not been evaluated. After the comprehensive evaluation value is obtained, the target layer is the corresponding evaluation value of the internal control quantity of the enterprise.

3.6 Rating of enterprise internal control

After using the scoring method for the internal control of the enterprise, the comprehensive evaluation value of the internal control of the enterprise is obtained. The internal control effect is divided into five evaluation grades. 60 points and below: The evaluation is poor, or very poor depending on the situation, and the company does not have any internal control measures; 61 to 70 points: The evaluation is qualified but there are still some deficiencies, although the company has internal control measures, but the operation effect is not good, or no use or failure; 71 points to 80 points: the evaluation is qualified, the company has internal control, and the operation effect is acceptable; 81 points to 90 points: the evaluation is good, the company has good internal control, and there will be operational failure problems; 90 points or more: the evaluation is excellent, the company has excellent internal control mechanism and related measures, and has maintained high-quality operation for a long time. According to the evaluation level, it lays a good foundation for the future business development of the enterprise and seeks the future development direction.

4. Conclusions

The evaluation indicators for building internal control in this paper involve a lot of content, which can cover all aspects of enterprise operation and can be used as a simple reference content. However, in practical application, it is still necessary to focus on the actual operation of the enterprise, integrate the main development direction of the future enterprise into the evaluation index system, comprehensively analyze the enterprise situation, find the existing problems in the operation of the enterprise, and adopt appropriate emphasis in internal control. Mobilize resources and strength to deal with problems, ensure the healthy operation of the enterprise, and then enhance the comprehensive ability of the enterprise.

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