

Analysis of Internal Control of TUORI Technology Company

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Abstract. This paper studies on the internal control problem of TUORI company. First, according to the problems of small and medium-sized private enterprises, analyze the causes and find the analysis of small and medium private enterprises internal control point. Then, based on, around TOPRAYSOLAR, in-depth analysis of the company internal control present situation, and analyzes the main reasons for the existing problems. Finally, according to the company's internal control problems propose countermeasures to improve.

Introduction

Tuori technology company is a set of research and development, production, sales of solar cell chips, photovoltaic glass, solar cells of high-tech enterprises. The management of the company attaches great importance to the production and management of enterprises, but not too much attention to the internal control of the company, the internal control has a greater defect.

Existing problems of Internal Control of Tuori

Internal environment. First, the establishment is not sound. Due to the limited company of Tuori, the Establishment of the institution is not sound, and the functions of various rights institutions are not clear, and the supervision of authority is not in place. For example, the sales department and the procurement department for the same department, production departments, quality departments, technical departments for the same department, the human resources department does not exist. In addition, the various departments have not set up the corresponding vice-general manager, but by a deputy general manager of all departments in charge of the work, this is inevitable. Therefore, there is often a difficult situation between the departments, which is not conducive to the development of enterprises. Second, the distribution of responsibility is not clear. Tuori science and technology company belongs to the family management, the manager in the more position has the nepotism phenomenon, therefore the company has the idle personnel. They are not very clear about the rights and responsibilities of their posts. In addition, the company does not have a clear employee to do the wrong things, so most of the staff deal with the matter is only perfunctory, serious impact on the work progress.

Risk Evaluation. There is no analysis of risk factors. The capacity of the staff is limited and does not understand the various internal and external factors that may cause the risk of the company, and all risk assessment is only the work experience that the management has accumulated over the years. There is a greater risk of assessment of risk. There is no system to resist a risk. Tuori-tech executives believe that the establishment of a risk assessment system is only useful in large businesses, and in addition, it is limited by hiring experts to establish risk assessment costs, while Tuori technology companies are limited. Therefore, the management of science and technology company is more convinced that the establishment of risk assessment system is not necessary in this company.

Control Activities. First, incompatible duties do not separate. Tuori science and technology companies have been neglecting financial work in the financial sector, and it is narrow-minded that the financial sector's role in the financial sector is limited to accounts. Because of the restriction of the personnel, the financial department staff often a personal and a number of positions, incompatible positions do not have a good separation. In fact, we should pay more attention to the

work of the financial sector, so that we can improve the management of the company. Second, the authorization and approval system is not reasonable. Tuori technology company's right to be over-concentrated, many things process procedures, steps are more simplified, such as convenient and easy, but it is very easy to cause some people for the position of the private situation. In addition, the general manager is in charge, generally unwilling to authorize, even if sometimes authorized also has the individual subjective color, can not be reasonable authorization, when the authority is small, the lack of rationality. Third, the accounting system is under control. The financial staff of Tuori technology company holds the qualification certificate of accounting, and can make a simple entry. But there are still some problems in the accounting management system: first, the accounting system of the financial department is not advanced enough to achieve the purpose of analyzing the data; Secondly, there is a serious defect in the management of accounting archives, and there is no special file management personnel, and many people can look at the accounting files. It is easy to cause the damage and loss of the accounting files; Finally, there is no fixed work transfer procedure, serious impact on the progress of the work.

Information and Communication. Tuori technology companies are relatively small, organizational structure is also relatively simple, information and communication between employees, and between staff and managers is more convenient and fast. But there are some shortcomings in the efficiency and accuracy of information and communication as the following ones: (1) there are few people with high education in Tuori technology company, so the staff ability is limited, and can not make reasonable and effective analysis of the information within the company. Can't extract information that is useful to the company. (2) the ability to deal with the internal information of its own enterprises is relatively strong, but the ability to deal with external information from the enterprise needs to be improved. (3) the communication between management and staff of Tuori technology company is less and less important, and the information is often inconsistent between them. A phenomenon that produces serious information that is not symmetrical.

Internal Supervision. The daily supervision is incomplete. Tuori technology companies have yet to set up specialized internal control audit institutions or arrange specialized auditors, without specialized personnel or departments to examine the implementation of internal control. It is not good to discover the defects of internal control and take the necessary measures in time. Special supervision does not exist. Tuori science and technology company is not in accordance with this company's situation regularly to control the internal control situation to carry out special supervision. For example, there is no special supervision over high-risk projects, which may seriously affect the efficiency of the company. In addition, in the company's internal environment changes, there is no special supervision to determine whether internal control can adapt to the new internal environment.

Countermeasures to Improve the Internal Control of Tuori

Improve the Internal Environment. First is to reset body settings of the company. Tuori technology companies should reset the settings of various institutions, so that the company's sales departments, procurement departments, production departments, quality departments, technical departments are separate, independent. And arrange a deputy general manager for each department, specializing in the work of the department, and avoid the difficult coordination between the organization and the department. Second is to identify the distribution of responsibility. Tuori science and technology company should compile the post manual, clearly each employee's job responsibilities, so that everyone in their posts must have the corresponding work, can not appear to be suspended. In addition, it should be clear that the penalty measures for each person's work is not to be perfunctory.

Perfect risk Assessment System. Seriously identify risk factors. Tuori science and technology companies should understand and collect all kinds of information related to the company's risk, and make a comprehensive analysis and judgment of these information, thereby determining the various factors that affect the company's risk. And focus on these factors. The internal risk factor is: the

company's fund management, financial situation, operation situation and the professional ethics of the staff. External risk factors: market environment, government policy, legal environment, etc. Hire experts to improve risk assessment system. Tuori technology companies should hire professionals to analyze and evaluate the potential risks of the company, and formulate corresponding risk-averse measures and solutions. The risk scheme should be implemented in accordance with the principle of importance, which is to be solved first, thereby reducing unnecessary losses.

Establish Better Control Activities. Separation of incompatible duties. The financial department of Tuori technology company should arrange for specialized personnel to work with the bank, and if it is due to the lack of personnel, the accounting staff will work on the account. The financial assistant manager should strictly audit the balance sheet every month to prevent errors. In addition, it is not necessary for the cashier to be part of the audit, accounting archives, and the procurement personnel and warehouse management personnel can not be the same person. Strengthen the system of approval and approval. Tuori science and technology companies should authorize certain matters in accordance with the principle of importance, and for the trivial matters, the policy will be relaxed by the corresponding personnel, but for major matters. The decision must be made by all the leaders. In short, the degree of authorization should be strictly controlled, not too large or too small. Strictly control the accounting system. In order to improve the quality of accounting information, optimize accounting process, first of all, the leadership of the financial department of Tuori science and technology company should combine the actual situation of the company and formulate the accounting control system. Then, the company should choose a more advanced accounting system for the financial department to meet the requirements of complex data, thus improving the effectiveness and efficiency of the financial sector. Secondly, for the maintenance of the accounting archives, special personnel should be arranged to take care of the accounting files. In the end, we should set up a work-transfer program, thus improving the efficiency of the work transfer, and it can be clear of the responsibility of the work.

Strengthen Information and Communication. Create a good communication platform. Tuori technology companies should build a good communication platform between employees, for example, to communicate through opinions, bulletin boards, electronic tools, etc. Let everyone speak freely, create a cheerful communication atmosphere, so that all employees are involved, so that the information of managers can quickly pass to the staff, thus improving the efficiency of communication. Establish active communication consciousness. First, the leaders should communicate with each other. Because the leader decides the behavior of the employee, only the leader is good at communication, expression, the employee can clearly understand the meaning of the leadership, so that the work will not exist in a different situation. Secondly, the staff should also actively communicate, because the staff generally always fear the leadership, do not want to take the initiative to communicate with the leadership, the content of the leadership is not understood and will not be questioned again. So it has a serious impact on the efficiency of work, and the staff will also be afraid to lead to the leadership of the company for fear.

Improve the Internal Supervision System. Improve the daily supervision mechanism. The leaders of Tuori technology companies should understand the importance of internal supervision to the company, strengthen the supervision of internal control, and set up internal control agencies and internal audit institutions. Arrange personnel to supervise the internal control, and arrange the corresponding posts for the supervisory personnel, and fully authorize them to give full play to their functions and powers in their own posts. The supervisory personnel shall strictly control the internal control of this one, and the people who strictly abide by and violate the system shall give the corresponding encouragement and punishment respectively. Set up a special supervision agency. The tuori science and technology company shall set up a special supervision agency in accordance with the situation of this company, and carry out special supervision over the high-risk and more important projects, reduce the risk of operation and improve the efficiency of operation. In addition, when the company's internal environment changes, it can also arrange special personnel to conduct special supervision, to determine the internal control of internal environment adaptability.

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