

department and etc.) for some data required in vouchers such as goods price and asset price and etc. Through the internet to confirm the inventory values and the values of the assets and materials. Then, leave them to the inventory management or fixed asset management systems.

4) The host computer may, based on the raw data unnecessary to be reviewed and the consistent raw data after being reviewed or the corrective raw data, prepare vouchers for keeping accounts automatically according to the financial software requirements. Then, based on the vouchers for keeping accounts, it may automatically register the summary general ledger and summary subsidiary ledger and ledger ledger and subsidiary ledger and send the ledger to appropriate departments or branches.

5) The host computer may prepare a variety of accounting statements according a variety of accounting books automatically and send them to the appropriate users through the internet.

6) Through the internet, the corporate releases all relevant information which shall be disclosed to the public investors as required by relevant management departments (such as China Securities Regulatory Commission (CSRC)).

7) The corporate managements release relevant information or work orders to the lower-level departments or branches through the internet.

8) The grassroots units (such as business units or branches) and accounting information users (such as debtors, creditors, government functional departments and investors and etc.) get access to their needed accounting information through internet.

Accounting data security refers to there are no omissions, illegal copying, adding or deformation during the generation, transmission, receiving, storage and processing process of the accounting data

and information. To ensure data security, on one hand, relevant laws, policies and regulations shall be followed, on the other hand, corporate managements shall formulate effective management systems. Meanwhile, strict monitoring and management means are also required.

4. Conclusions

This paper mainly discussed the concepts, functions of internal control of computerized accounting system and its characteristics and analyzed in detail the general control and application control of computerized accounting information system. Based on this, it analyzed the computerized accounting system running in internet environment and its internal control flows, characteristics and ways. This is to help the corporate to increase risk awareness when setting up computerized accounting system and carefully establishes internal control system, as well as, practically implement appropriate control measures to maximize the accounting information quality.

5. References

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