

# Analysis of Measures to Improve the Internal Accounting Control System of Petroleum Enterprises

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**Abstract:** With the rapid development of China's economic construction in recent years, the scale of the development of the energy industry is also expanding year by year. Under the influence of such background, the petroleum enterprise as the pillar industry of China's energy industry has attracted more and more attention and heated discussion from people from all walks of life. Petroleum enterprises, this paper measures for perfecting the internal accounting control system to carry on the deep research and discussion, hoping to help enterprise management personnel in the management of the actual working more thinking, to optimize the process of innovation at the same time in order to further strengthen the enterprise internal accounting control quality optimization to lay a more solid foundation.

**Keywords:** Petroleum enterprise; Accounting control system; Measures analysis

## Quote:

The effective development of accounting control related work can not only focus on improving the effective supervision of the overall internal financial situation of the enterprise, but also play a far-reaching role in further optimizing the operation and development of the enterprise. So in order to be able to better optimize oil enterprise internal accounting control system of perfect effect, related enterprise management personnel can also further optimize the working train of thought of their own, through the combination of domestic and foreign advanced accounting control system and related application cases as a reference, own work at the moment and the enterprise internal problems effectively optimize the overall accounting position, In the end, it can not only better form a comprehensive and scientific new accounting control system, but also play a far-reaching positive role in optimizing and adjusting the internal financial situation and capital flow quality of petroleum enterprises.

## 1. Analysis of the current situation of internal accounting control in petroleum enterprises

### 1.1 The overall accounting management internal control environment of the relevant foundation still need to be consolidated

During the development and operation of petroleum enterprises in this century, some enterprise managers tend to focus on the expansion and optimization of sales and production businesses. Although such a practical situation can improve the development scale of the whole enterprise in a short time to some extent, But on the other hand, it will also cause a certain degree of neglect of the importance of the overall accounting internal control work. This will lead to the overall internal accounting control work is often more superficial and formal, not only the overall coverage area and penetration depth can not reach the corresponding system standards, but also can not effectively guarantee the overall financial and capital status of the enterprise.<sup>[1]</sup> In addition, as the overall petroleum enterprises are mainly state-owned enterprises, the actual situation also makes the overall accounting control system affected by the development of the system of state-owned enterprises, resulting in a certain degree of loopholes and constraints, which will not only further increase the difficulty of the overall work. At the same time, the promotion of practical work and practical effect will also cause negative impact. In addition, because the corresponding enterprise management personnel in actual accounting control working on the overall strategic plan, there still room to improve, the actual situation, not only make the whole system of internal accounting control and other related management system to form a certain degree of implicit constraints, thus not only caused the related executive work enthusiasm is restrained, At the same time, it will also affect the overall internal organizational structure to a certain extent.

### 1.2 Overall accounting internal control institutions still need to be improved

In the actual process of enterprise operation and management, due to the relatively limited investment in the related accounting internal control work of the enterprise, the corresponding personnel are often transferred from the relevant positions of the management department, so as to form a relatively simple accounting control team of the internal control organization. Such a practical situation makes relevant accounting personnel and management personnel often belong to the same department, resulting in a serious impact on the independence of the overall accounting control system. At the same time, on the other hand, the development and deepening of internal control has played a serious inhibitory role. in addition, due to the accounting internal control system of the whole

organization still exist the improvement of the large space, so the actual situation of this is inevitable, overall accounting control work related processes and procedures exist a certain degree of loopholes, this not only makes the same organizations of different accounting personnel to produce the problem, the corresponding business cross Thus affecting the overall work efficiency of the organization. At the same time, on the other hand, the setting of the overall post is not standardized, which not only causes a certain degree of problems in the supervision and audit work of each stage, but also has a far-reaching impact on the follow-up work.

## **2. The exploration of measures to improve the internal accounting control system of petroleum enterprises**

### **2.1 Further build and optimize the relevant environment of accounting internal control**

In recent years, our country for the relevant construction and transformation of petroleum enterprise puts forward the requirements of sustainable development, so the enterprise management personnel shall conform to the policies put forward by the national call for further, thus further by building and optimize accounting internal control work related environment promote the optimization and improvement of the whole control system. In the process of carrying out the actual work, enterprise managers should first of all through the development of the corresponding discussion and learning meetings to further increase the importance of internal management of internal accounting control work to enhance, and the importance of internal control work and the core strategy of enterprise development to effectively combine. Such a work situation can not only better improve the relevant environment of internal accounting internal control work, but also lay a more solid foundation for the follow-up related work. In addition, the management personnel should carry out effective analysis on the actual operation and business development problems, and give effective guidance on the corresponding work direction based on the relevant perspective of internal accounting control work, so as to better strengthen the connection between internal control work and enterprise development. In addition, enterprise managers should carry out effective deployment and rotation for the relevant members of the board of directors and management, so that in the actual process of internal control and management, management personnel can always carry out corresponding supervision and management work, but also to avoid the actual problem of overlapping personnel and positions. Such a form of work can not only make the internal control work and the organizational structure of the management system to further achieve independence, but also improve the effective understanding and mastery of the enterprise management for the progress of internal accounting control work, and ultimately achieve further optimization of the enterprise plays a far-reaching impact.

### **2.2 Further strengthen the effective construction of accounting control team**

In order to better strengthen the effective construction of the accounting control team, the management personnel of relevant enterprises should carry out long-term comprehensive business training for the corresponding accounting personnel, and carry out comprehensive and in-depth training and promotion in combination with the professional quality, professional ethics and the expansion of relevant information technology skills of accounting personnel. Such not only can work better in order to promote the cultivation of the talent and the promotion provides a more diverse ways and opportunities, but also can further promote the actual level of accounting control team have far-reaching influence on the effect, and ultimately to achieve oil enterprise internal accounting control system of a profound positive promoting effect to further improve and implement.

## **3. Concluding remarks**

To sum up, in the state and society for the future of oil industry further development under the guidance of the core requirements of the relevant management personnel shall further enhance their own subjective initiative, to better combines the further optimization and innovation of accounting control system to realize own enterprise internal financial management and control, At the same time, it also plays a far-reaching role in strengthening relevant decisions and scale expansion of its own enterprises in the future. Such work will not only further promote the healthy and long-term development of the petroleum industry, but also provide a more secure energy supply for the country's economic construction and social development, and make an important contribution to the improvement of people's life quality.

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