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Analysis of Internal Control Management and Postprint Strategies for Book Publishing Enterprises from a Digital Perspective

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Abstract

Currently, digital technologies are widely applied across various industry sectors. In this study, from a digital perspective, we discuss and analyze the internal control management strategies of book publishing enterprises, for reference only.

Full Text

Analysis of Internal Control Management and Strategies for Book Publishing Enterprises from a Digital Perspective

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Abstract: Currently, digital technology is widely applied across various industries. This study discusses and analyzes internal control management strategies for book publishing enterprises from a digital perspective, providing reference for relevant practitioners.

Keywords: digital technology; book publishing enterprises; internal control management; strategies

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1. The Digital Era

In recent years, the proliferation of mobile internet and cloud computing technologies has catalyzed transformation across industries. The digital era has profoundly impacted traditional publishing models, reshaping the content, boundaries, and forms of enterprise management. This transformation encompasses content production, sales, and value-added services, fundamentally reconstructing publishing business processes. Consequently, traditional publishing enterprises must undertake thorough reform and innovation in their management approaches. Figure 1 [Figure 1: see original paper] illustrates the digital management framework.

2. The Role of Internal Control Management

With the advancement of information technology and increasing computer penetration rates, digital technology continues to mature. For traditional book publishing enterprises, internal control management plays a vital role in sustainable development. First, in economic management, internal control systems maintain the accuracy of accounting data. Second, internal control management operates without disrupting the routine activities of book publishing enterprises. When implementing internal control, standardized workflows are essential due to the division of responsibilities among managers, enabling prompt issue resolution and facilitating the achievement of publishing objectives. Finally, robust internal control management safeguards enterprise assets, ensures compliance with publishing plans, and streamlines audit processes, thereby promoting long-term development. Therefore, from a digital perspective, book publishing enterprises must prioritize internal control management.

3. Book Publishing Operations and Internal Control Management

Book publishing must balance economic and social benefits by developing scientific management strategies based on actual operational conditions. Throughout the publishing process, professionals must review manuscripts, conduct editing, typesetting, and proofreading before submitting final versions to printing houses. Only after thorough printing inspection can books be published and distributed. All stages—from topic selection to distribution—are interdependent and require dedicated professionals who meticulously manage details to control both content and finished product quality. Post-publication, scientific and differentiated marketing strategies should be implemented to increase sales and achieve both economic and social benefits.

3.1 Editorial and Manuscript Dispatch Control Management

To publish a book, enterprises first determine topic content and sign relevant contracts. When executing publishing contracts, careful attention must be paid

to controlling key elements including book title, authorship attribution, length, submission deadlines, publication timelines, royalties, and other mutually agreed terms. During contract negotiation, multiple factors require thorough analysis. For instance, to avoid copyright disputes, ownership rights must be explicitly discussed and detailed in the contract clauses, which should clearly specify the authorized text and term from the author, with authorship attribution properly addressed.

Upon manuscript submission, the responsible editor must conduct a detailed reading and review during the initial examination. Any non-compliant professional knowledge or terminology must be communicated to and resolved with the author before deletion or revision, ensuring the manuscript meets publishing standards. Following the initial review, the editor should prepare a review report, complete a manuscript dispatch notification form, and arrange typesetting.

After the initial review identifies and corrects obvious errors, the manuscript proceeds to the second review stage. Second reviewers examine the initial review report to ensure content complies with legal and ethical regulations, conduct spot checks to prevent quality issues, and address questions raised by the responsible editor. They focus on verifying that the manuscript meets all publishing requirements. Upon completion, second reviewers sign the manuscript dispatch notification form and, after confirming processing timelines, submit the manuscript for final review.

3.2 Printing Department Control Management

The printing department operates under tight and complex conditions. Upon receiving manuscripts from editors, the printing manager must inventory the materials, establish typesetting schedules, and consult with typesetters. After typesetting, three rounds of proofreading are required before returning the manuscript to the responsible editor. Following thorough reading, the editor marks the copyright page with seals and pricing information. Once quality inspection is passed, the manuscript is transmitted to the printing house for blue paper proofing. Printing department personnel then coordinate with responsible editors to finalize post-printing process details.

In the printing approval stage, editorial staff must conduct market research to forecast manuscript value and market potential after finalizing content. Documents are sent to authors and the distribution department, which uses this data to determine print quantities. During printing, the person in charge accepts the editorial department's paper recommendations, and printing commences after consensus is reached. Printing personnel ensure book quality and publishing effectiveness while minimizing production cycles. Upon completion, the printing department returns electronic files and sample copies to editorial staff according to standard requirements.

The book cost review process is stringent, requiring staff to examine both di-

rect and indirect costs, calculate expenses accurately, track sales volumes, and manage cost conversion. The printing department must also accurately time publications, as most book content is time-sensitive. Timely publication expands market influence and generates economic benefits. Before topic selection and planning, editors should monitor current events, policy changes, and public opinion trends. In the information age, the internet serves as a crucial information channel; editors should gather intelligence from social media and forums, assess its value, and incorporate it into topic selection and planning.

3.3 Distribution Control Management

Book distribution requires enhanced cooperation with technical staff. First, market promotion contracts must be drafted and negotiated, with relevant bills and invoices properly organized. The sales department collects payments while the finance department supervises collection progress and manages receipt confirmation letters and invoice verification letters. Sales personnel must maintain work logs according to standard regulations to provide effective support for sales and finance managers.

4. Strategic Measures

4.1 Transforming Traditional Concepts

In the digital era, promoting efficient publishing enterprise development requires recognizing the industry's current state. Traditional publishing houses must re-examine digital publishing, transform their operational philosophy, and thoroughly analyze how digital technology development impacts traditional publishing. Some experts believe digital publishing employs binary systems and digital transformation methods to convert original content, editing, printing, and distribution processes, thereby comprehensively enhancing digitalization levels. Whether at the technical or channel level, digital publishing should be accurately defined with content at its core to effectively support the digital publishing framework.

4.2 Integrating the Industry Chain

The digital publishing industry chain comprises three primary providers: first, book authors and traditional publishing institutions; second, digital publishing technology supporters; and third, digital book distribution and reading platforms. Each provider constitutes an essential component of the industry chain, possessing distinct advantages in platforms, technology, and content. These elements form a complete publishing system that operates efficiently, ensuring publishing outputs meet reader needs and deliver quality reading experiences. Extensive practice demonstrates that traditional and digital publishing are not mutually exclusive; with proper adjustment, innovation, and seizing of development opportunities, both can achieve efficient growth.

4.3 Improving and Perfecting Organizational Structure

First, the audit committee. Publishing enterprises should establish an audit committee to regularly report on internal audit conditions. The audit committee does not participate in enterprise decision-making but focuses on reviewing internal control design, supervising implementation, and organizing self-evaluation activities. Since publishing enterprises often lack dedicated professional resources, audit committees may be staffed by financial and accounting personnel, potentially led by a financial director to monitor internal operations. Additionally, enterprise management should regularly inspect and supervise internal control effectiveness while maintaining communication with internal control personnel to review reports, evaluations, and improvement suggestions. Regular internal control meetings should be convened with functional department personnel to enhance exchange and communication on internal control issues.

Second, the internal control department. To comprehensively implement internal control systems, enterprises must establish dedicated internal control departments. In constructing the internal control system, a leadership group should be formed first, with a project team responsible for full implementation. A permanent internal control institution should be established within the finance department, comprising department heads and key employees. Daily management should emphasize matrix management of project team members, with routine work reported to functional departments. Through these internal control institutions and positions, enterprises can comprehensively organize and coordinate daily affairs.

4.4 Strengthening Control Management

First, authorization and approval control. For major business operations, publishing enterprises implement collective decision-making approval and joint signature systems; individuals cannot make decisions unilaterally or arbitrarily alter collective decisions. Publishing enterprises must emphasize topic selection, as operating costs—including printing fees, editorial fees, and royalties—primarily revolve around book projects, with business effectiveness directly influenced by topic quality. Therefore, topic demonstration must be prioritized during selection and planning, using collective wisdom to comprehensively analyze economic and social value while following standard procedures. Book project topic selection approval forms, cost verification, and pricing sheets must circulate through functional departments for signature approval.

Second, budget control. Budget control encompasses the entire business activity process. Publishing enterprises should emphasize budget execution inspection, analyze reasons for budget shortfalls, and improve adverse consequences. Comprehensive budgets include operating budgets, long-term investment budgets, financial budgets, and financing budgets. Operating budgets cover production, sales, direct labor, direct materials, and product cost budgets, as illustrated in

Figure 2 [Figure 2: see original paper]. Book project cost expenditures represent a significant portion of publishing enterprise costs and cash outflows. Emphasis must be placed on controlling book project cost budgets, inspecting execution, and exploring problem causes to ensure reasonable cost control. Typically, the publishing department verifies book project cost budgets, which after responsible editor approval, are confirmed through departmental circulation. Internal audit and finance departments then compare budgeted versus actual amounts, conduct variance analysis, and supervise execution. Significant overruns require cause analysis and consideration of printing and binding bidding by professional evaluation committees.

Third, operational control. Publishing enterprise operational control should be managed by the finance department, which regularly analyzes financial conditions and scientifically evaluates business operations, financing, and investment activities, particularly solvency, operational efficiency, and profitability. This enables investors, operators, and creditors to understand enterprise conditions and make informed decisions. Comparing current financial indicators with industry benchmarks allows management to promptly identify problems, explore causes, and implement improvements. To ensure effectiveness, an operational analysis system should be established, gradually extending from finance to production, purchasing, and sales departments, with all departments analyzing and reporting their operational status.

Fourth, performance evaluation control. Currently, publishing enterprise performance evaluation primarily uses single quantitative indicators linked to business volume, lacking qualitative metrics. When projects generate high social benefits, employee attitudes and administrative work cannot be reflected through these indicators. Publishing enterprises emphasize information system construction and implement enterprise resource planning systems. Editorial performance can be evaluated through system data reflecting book project profitability, while distribution personnel performance can be assessed through sales, returns, and payment collection data. The system can also capture publishing production costs, non-quantitative business personnel indicators, and administrative staff performance metrics, enabling queries on evaluation indicators and completion rates.

4.5 Strengthening Risk Management

Book publishing enterprises should emphasize risk management by scientifically identifying and analyzing risks through feasible methods. Management participation in industry exchange meetings and publishing events helps grasp industry-related risks for reference. Enterprise management should solicit suggestions from department heads, report on various risk issues, and conduct assessments. Departments and employees should be organized to analyze potential enterprise risks. Before launching new businesses, risk issues must be communicated to employees, and scientific risk identification measures proposed. As the paper book market contracts, most publishing enterprises cooperate with private distribu-

tors. To reduce partner dependency, stress testing methods should be applied to simulate extreme partner problems, assess adverse risks and impacts, and determine preventive measures. Enterprises can develop independent brands through cooperative resources, achieve synchronized digital and paper publishing development, and intensify digital product development.

In summary, this paper proposes scientific internal control management measures that emphasize the role of internal control systems. By strengthening internal control management and enhancing accounting data accuracy, book publishing enterprises can avoid operational disruptions and comprehensively achieve their business objectives, thereby promoting long-term stable development.

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Note: Figure translations are in progress. See original paper for figures.

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