

Discussion on the Existing Problems and Optimization Measures of Enterprise Audit

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Abstract: With the development of social science and technology, people's life and production mode are gradually affected by the era of big data, especially the application of big data in corporate audit. Big data technology provides audit companies with greater convenience and supports the development of business work. Audit companies also provide higher standards for ideas, processes and models. Therefore, how to deal with challenges and seize opportunities in the era of big data is a key issue that must be considered in current enterprise audit. On this basis, combined with the current practice of audit work, this paper discusses how to optimize the large-scale audit business model, ensure the accuracy of audit data, promote the innovative development of audit work, and improve work efficiency.

Keywords: Enterprise Audit; Problems; Optimization Measures

1. The Meaning of Enterprise Audit

Economic prosperity has promoted the progress of the whole society, and the innovation of enterprise system is of great significance to social development. The development of modern society is a variation of business system, in other words, the business system is the micro carrier of the social system. And the great business model is also the basic organizational model of many countries. There is no doubt that the role of audit is not only the key to find enterprise problems, but also an essential link in enterprise management. It plays an important role in the stable development of enterprises. Most employees in small enterprises are engaged in a variety of jobs, which is the basis of enterprise development. The problem is easy to find and solve quickly. With the continuous development of the company, the scale of employees and enterprises are expanding regardless of the size. With the rapid development of enterprises, the problems existing in the development of enterprises are becoming more and more complex. Through the audit of the enterprise's operation status, operation risk and financial status, the audit work has a certain understanding of the enterprise's operation and development status and future development. It can not only reduce the investment in the cost of the company, but also significantly increase the economic investment for the interests of the company, which is conducive to playing a positioning and leading role in international supervision organizations. In addition, enterprises can also plan future development plans according to the results of audit services to ensure the long-term development of enterprises. The audit work of modern enterprises is of great significance for enterprises to effectively avoid various risks in commercial activities, establish and improve various internal systems, and is an important guarantee for the long-term development of enterprises.

2. Existing Problems in Enterprise Audit

2.1 The Data Information is Lack of Confidentiality.

Enterprise data information usually has a certain degree of confidentiality. Therefore, auditors must have a certain sense of confidentiality and confidentiality in the audit process. However, because it is often unknown in the actual audit work, the important information of some state-owned enterprises is disclosed, resulting in property losses. In addition, due to the impact of the big data era at this stage, the risk of enterprise data loss increases. Some auditors need to improve their confidentiality awareness and means, which greatly reduces the effectiveness of audit services.

2.2 The Audit Method is Out-of-date.

At current stage, the audit work of enterprises is often to allocate professionals in different departments, establish corresponding audit teams and assign audit tasks. The auditor's ability and quality may be different, and there is not an established and complete audit information system. Therefore, most audit team employees will work based on their work experience. There may be some defects in the audit process, and the audit work may not be implemented effectively. In addition, when this audit method is delayed, if the audit activity deviates, it will have a significant impact on the operation and development direction of the enterprise, can not effectively change the market development trend, and lose the practical significance of the audit activity itself^[1].

2.3 The Work Quality of Auditors Need to be Improved.

Most supervisors in enterprises do not come from the professional background of supervision. Because the company does not pay attention to audit activities, it does not hire professional auditors in the recruitment process. Due to the lack of sufficient vocational education and audit knowledge and experience system, these people have problems in the audit process. Verification is a highly specialized and complete work. In addition to professional knowledge, it also needs comprehensive knowledge in many aspects, such as law, accounting, professional knowledge of department heads, *etc.* Especially in the modern audit stage, higher requirements are put forward for computer technology and system operation. The new trend of revision is irresistible. Only by continuously accumulating experience, updating knowledge system and adopting modern methods can we adapt to the development of the times and promote the standardization, research and modernization of the company's audit work.

3. Optimization Measures of Enterprise Audit

3.1 Improving the Consciousness of Data Effectively

Under the background of big data era, the development of enterprise audit work should actively change ideas and strengthen the understanding of big data technology, so as to innovate the concept of audit work. In this way, enterprise supervision can keep up with the pace of information technology innovation and keep pace with the times. With the support of big data, the audit data capacity of enterprises has increased significantly, and the rich data resources meet the needs of audit activities to a certain extent, but also increase the risk of data. On this basis, enterprises strengthen information security management. By analyzing these data, we can find the problems existing in the company's audit and daily production and operation management. In terms of data mining, we should fully understand the opportunities of big data innovation, pay attention to risks, build a perfect network information security management system, and create good conditions for big data application^[2]. With the support of big data technology, enterprises can change the way of information collection, collect information at multiple levels and channels, and flexibly use data analysis tools to ensure the accuracy and integrity of audit data and improve the overall benefits of enterprise audit activities.

3.2 Combining Financial Information with Non-financial Information Effectively

At present, the financial audit of Chinese enterprises mainly focuses on the content of financial information, while from the perspective of financial accounting, it ignores non-financial information. However, with the rapid development of modern enterprises, the audit business based on financial information can not meet the needs of enterprise development, and the scope of audit activities must be further expanded. In particular, during the audit, the company can verify some business organization experts with complex procedures and a wide range, and integrate the company's audit work completely. While collecting financial information, we also pay attention to the collection of non-financial information, strengthen the combination of financial information and non-financial information, and find the existing problems of the enterprise more timely and effectively. At the same time, we pay more attention to the analysis of audit results, timely understand the existing problems of the company through the audit results, organize experts to formulate measures to solve relevant problems, reduce the risk of enterprise development, and provide information support for the decision-making process of leaders. In addition,

when conducting financial audit, enterprises can make appropriate use of advanced audit requirements to find and solve problems more effectively and reduce audit costs.

3.3 Strengthening the Efficiency of Audit

In the context of the development of modern enterprises, enterprises must strengthen good governance in order to continuously improve profits and competitiveness. First, enterprises need to formulate scientific and reasonable plans, establish a good internal audit system, and implement various details according to the plan to ensure the strong promotion of audit work. In the process of internal audit, enterprises should strictly complete the work of each stage. Enterprises can instruct professionals to audit and manage audit services to improve the effectiveness of audit services. Secondly, enterprises should strengthen audit, establish audit service institutions, check the defects of the audit system, fill in the gaps, constantly improve the audit system and reduce the occurrence of audit problems^[3]. Finally, through learning, communication and daily evaluation, we will find excellent audit talents. We will be responsible for the audit work, establish a perfect internal reporting system, improve the audit process and results, and promote the development of the company.

Conclusion

Enterprise audit is a very important part of enterprise operation and should be paid attention to accordingly. Therefore, by effectively enhancing data awareness and strengthening audit efficiency, we can optimize the effective development of audit work, so that audit work can be more efficient and healthy for a long time.

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