

Test Analysis of Accounting Auditing and Accounting Financial Accounting

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Abstract: China's rapid social and economic development, driven by the vigorous development of various industries, and at the same time put forward higher requirements for modern enterprises, accounting audit and accounting and financial accounting is the product of modern enterprise economic management in line with the development of the market, the requirements of the times. Therefore, enterprises should correctly recognize the importance of accounting audit and accounting and financial accounting, improve the level of internal control, enhance the comprehensive strength of enterprises and market core competitiveness, so as to achieve the goal of healthy and sustainable development.

Keywords: Accounting Audit; Accounting and Financial Accounting; Measures

Introduction

Improvement of accounting quality is conducive to the effectiveness of the work of enterprises, and the efficient conduct of auditing work can effectively improve the quality of accounting. Enterprise capital operation process, reasonable accounting and financial accounting, can effectively improve the utilization of funds and resources, to bring more economic benefits for the enterprise. Therefore, the accounting audit and accounting and financial accounting has a very important role, the need for enterprises to actively explore appropriate measures to improve the level of corporate accounting.

1. Basic Overview of Accounting Auditing and Accounting Financial Accounting

1.1 Accounting Audit

Accounting work is mainly to record, predict and measure the value of the enterprise's production activities, obtain relevant economic information, and at the same time, supervise and control the relevant value activities, promote the realization of the reproduction process, and obtain significant economic benefits. Audit institutions and related personnel are independent individuals who exist outside the audited unit, and are mainly responsible for comprehensively checking and notarizing the legitimacy and authenticity of the audited unit's economic activities and financial expenditures.

1.2 Accounting and financial accounting

Combined with the analysis of the relevant economic accounting operations, financial accounting is very critical, the basic function is to comprehensively supervise the enterprise, the relevant accounting unit production and management activities carried out in the occupation of funds, labor consumption, and at the same time in the form of the value of the way to fully reflected. Accounting and financial accounting work in the process, you need to register the relevant accounting books, original vouchers and so on as a basis for the various accounting projects, units of economic activities, the content of the process for comprehensive and accurate records of the operation of^[1].

1.3 Relationship between the two

Both are for the management of enterprises to provide services, supervise the specific flow of enterprise funds, strict audit of enterprise accounts, improve the utilization of funds on the basis of improving the level of enterprise financial

management. Both have a mutually reinforcing, interdependent relationship, mainly reflected in the following two aspects: First, the function and role. Enterprise managers in the process of making relevant decisions, the comprehensive consideration of financial auditing, accounting indicators, mainly due to the two have a greater impact on the scientific rationality of decision-making, to a certain extent, determines whether the enterprise has the corresponding interest space. In order to further improve the role of financial management assistance, the relevant staff need to pay great attention to the accounting audit and accounting financial accounting work, and actively innovate the work concept and ways and means to improve the level of corporate accounting. Second, the nature of the attributes. Before the financial audit work formally carried out, the staff need to complete the accounting work with high quality and efficiency. Financial audit work is mainly a comprehensive review of financial statements, rational use of enterprise funds, thus reflecting the accounting is the premise of accounting audit.

Therefore, the innovative development of enterprises need to realize the organic integration of the two, the rational use of enterprise funds, to create more economic profits, enhance the economic strength of enterprises, and at the same time clear the impact of the two on the economic objectives of the enterprise, and comprehensively improve the effect of enterprise internal control.

2. Enterprises to improve the level of accounting audit and accounting and financial accounting measures

2.1 Innovative accounting audit models

Enterprises combined with their own actual situation and needs, innovative scientific and reasonable accounting audit mode, give full play to its important role, to ensure the quality of management in the process of enterprise production activities, while further promoting the development process of enterprise management intelligence, informationization, and comprehensively improve the level of information management of the enterprise, to ensure that the accounting audit work carried out by the accuracy and effectiveness of the work. In addition, enterprise staff pay more attention to high-quality accounting audit mode, play its supervisory function, improve the enterprise's anti-risk ability, and promote the sound and long-term development of the enterprise.

2.2 Improve accounting audit independence

In the process of carrying out the work of enterprises, it is necessary to attach great importance to the improvement of the quality of accounting and auditing work, enhance its independence and autonomy, and independently complete different aspects of accounting and auditing work through the relevant auditing departments, which should not be mixed with the work of the financial department, and should not send the financial department personnel to be responsible for the work of the auditing department.

Enterprise accounting audit work, need to get the support and cooperation of other departments, which requires enterprise management to give accounting auditors more independence and freedom, which is conducive to the accounting auditors to efficiently deal with the realities of the work encountered, improve the quality and efficiency of the accounting audit work, give full play to its supervisory function, and further ensure the effectiveness of accounting audit^[2].

2.3 Improve the level of accounting and auditing informationization

In the continuous development of enterprises, it is necessary to actively introduce modern and advanced information technology in accounting and auditing work, give full play to the advantages and value of the application of new technologies, innovate diversified personnel education and training activities, enrich the content of training, diversify the form of training, to attract the attention of employees, and promote the active participation of employees in the training activities, and give full play to the effectiveness of the accounting and auditing work of all aspects. In recent years, China's market economic system to comprehensively deepen the reform, the market economic environment has undergone major changes, many types of information technology came into being, and is widely used in many areas, to obtain significant application results. Therefore, the enterprise accounting audit work, the relevant personnel need to pay more attention to the

application of information technology, combined with the content and requirements of the work, the reasonable choice of advanced technical means, play the functions of accounting audit, and constantly strengthen the accounting audit supervision effect. Staff need to start from a holistic perspective, taking into account the various factors affecting, with the development of the vision of the problem, keep pace with the development of the times, to keep pace with the times, and hold a rigorous and conscientious attitude to comprehensively improve the quality and efficiency of the accounting audit work, and promote the long-term development of enterprises.

2.4 Standardized accounting and financial accounting is done independently

Under the background of the development of the new era, the main body and scope of enterprise accounting is affected by the influence of a variety of factors, the need to meet the needs of internal supervision and management of the enterprise through accounting and financial accounting, the interests of external personnel needs. Therefore, the enterprise financial personnel in the actual work need to start from the accounting work as a whole, reasonable budgeting, accounting information records and other work, comprehensively improve the rationality and standardization of the basic accounting work. In addition, the staff in the process of accounting and financial accounting, need to ensure its independence, rational planning of accounting work, minimize the adverse impact of external factors on accounting and financial accounting work, give full play to its supervisory function, and effectively improve the overall level of accounting^[3].

2.5 Innovative accounting and financial accounting methods

Staff should be combined with the content and requirements of accounting and financial accounting, and actively innovate working methods to effectively improve the effectiveness of the financial sector to carry out the work, while ensuring the effectiveness of the financial sector in all aspects of management operations. Therefore, enterprises should actively introduce advanced information technology and equipment, improve the comprehensive quality of personnel and business capacity to carry out diversified accounting and financial accounting work, to fundamentally protect the enterprise's financial situation, optimize the allocation of enterprise funds, play the enterprise funds and resources of the maximum value of the application of the enterprise's transformation and development to provide strong support and protection. In addition, the enterprise integrates modern scientific and technological means and advanced working concepts, comprehensively evaluates the financial reporting system applied by the enterprise in the past, timely discovers the deficiencies therein, and thus actively innovates the management methods and approaches to continuously improve and perfect the enterprise's financial reporting system, and effectively realizes the enterprise's strategic development goals.

Conclusion

Accounting audit and accounting and financial accounting is an important part of the sustainable development of modern enterprises. Therefore, enterprises should correctly analyze the relationship between the two, innovate the work concept and methods and approaches, comprehensively improve the level of accounting audit and accounting and financial accounting, and bring more economic benefits to the enterprise.

References

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