

Research on Internal Audit of Enterprises under Modern Risk-Oriented Audit Mode

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Abstract: In the current era, with the continuous development of social economy in our country, in order to win a place in the current fierce market competition and constantly improve their own competitiveness, enterprises need to carry out effective reform of the internal audit model of enterprises, so as to continuously improve the development level of enterprises. Under the modern risk-oriented audit mode, there are still many problems in the internal audit of enterprises, which need to be solved urgently. In order to adapt to the development of the current market economy, enterprises should introduce advanced risk-oriented audit mode, improve and optimize the traditional audit methods effectively, and improve the effectiveness of internal audit of enterprises.

1. Analysis of Related Concepts

Under the modern risk-oriented audit mode, the managers of related enterprises should pay more attention to the risk control. On the whole, the internal audit work of most enterprises in our country under the modern risk-oriented audit mode is still insufficient, which seriously affects the improvement of the internal audit level of enterprises. Therefore, the relevant managers should find out the risks of internal audit in time, formulate perfect risk prevention measures, and promote the good development of enterprises under the current market competition.

1.1. Modern Risk-Oriented Auditing Model

The modern risk-oriented audit model is a new type of audit model with the development of the current market economy. It mainly means that the relevant auditors must make a comprehensive analysis and estimate of the causes and consequences of the risks according to the current risks encountered in the development process of the enterprise, and then put forward the targeted audit plan and formulate the perfect audit model according to the final estimated results[1]The main purpose of the modern risk-oriented audit model is to reduce the losses caused by the risks encountered by enterprises and to ensure the orderly conduct of the internal audit work of enterprises. Therefore, in the current era, it is very important for the relevant enterprises to reform and innovate the traditional internal audit work and management mode under the risk-oriented audit mode, and the relevant enterprise leaders must pay enough attention to this problem.

1.2. Internal Audit of Enterprises

Internal audit is a kind of self-supervision and self-management organization which is mainly implemented to strengthen the internal management of enterprises. In the process of daily development of enterprises, internal audit plays an irreplaceable role in the supervision and management of enterprises, provides important theoretical support for the future development of enterprises, and can also effectively optimize the strategic development goals set by enterprises, continuously improve the economic benefits and management level of enterprises.[2]It can be said that in the process of the current development of enterprises, it is very important to do a good job of internal audit, which will help enterprises to win a place in the current experience market competition and maintain the healthy development of enterprises.

2. Problems of Traditional Internal Audit in Enterprises

Table 1 Differences between traditional and advanced internal audits

Traditional internal audit	Advanced internal audit
Single ex post facto audit	Ex post facto audit
Single static audit	Combination of static and dynamic audit

2.1. Increased Level of Audit Staff

In the process of daily development of enterprises, it is very important to do a good job of internal audit. In order to improve the effectiveness of internal audit work as a whole, the level and quality of staff are very important factors. This makes it impossible for this part of the staff to forecast and respond to audit risks in a comprehensive manner, and most of the staff members' main thinking is the management of audit after the event. In addition, the internal audit talent structure of related enterprises in China is unreasonable, the number of full-time auditors is relatively small, some auditors in order to complete the audit tasks formulated by the enterprise, there is a large amount of data display in the audit report, and does not integrate the problems encountered in the audit process and the current development of the enterprise, which seriously affects the effectiveness of the audit effect. Finally, the working methods used by the relevant staff in the actual audit work are relatively backward, and can not make a comprehensive assessment of the current risks faced by the enterprise and the problems encountered in the audit, which invisibly increases the probability of these risks occurring.

2.2. Unreasonable Enterprise Development Structure

In the process of daily operation, the main purpose of the enterprise is to obtain greater economic benefits. Therefore, when some managers manage the current development of the enterprise, they usually focus on the management of some departments that produce greater economic benefits, and do not strengthen the importance of internal audit risk prediction. Even some managers think that the role of internal audit in the process of enterprise development is not so obvious, which seriously affects the enthusiasm and enthusiasm of internal audit staff in a certain extent, So that the accuracy of internal audit work can not be effectively guaranteed, seriously affected the current healthy development of enterprises.

3. The Methods of Enterprise Internal Audit Under Modern Risk-Oriented Audit Mode

3.1. Improved Overall Quality of Staff

Under the modern risk-oriented audit mode, for the internal audit of enterprises, it is necessary for the relevant staff to set up modern audit concept and create a new audit mode, so that the risks encountered in the development process of enterprises can be predicted in advance, and the current level of development of enterprises can be continuously improved.[3]Therefore, the relevant enterprise managers should strengthen the training of the internal audit personnel of the enterprise, so as to ensure the orderly development of the internal audit work. The relevant managers should adopt diversified training methods and select some excellent audit staff in the training work, so as to create a group of high-quality internal audit teams of enterprises, so that each staff member can carry out the relevant audit work mainly by enterprise risk prediction. At the same time, in the training activities, the managers of the relevant enterprises should strengthen the education of the staff's risk awareness, so that each auditor can have a certain sense of suffering, timely find out the shortcomings of the current internal audit work, supervise and analyze the current financial situation and development situation of the enterprise, and put forward the targeted prevention plan according to the risks analyzed, which can effectively deal with the problems encountered in the current development process and continuously improve the economic benefits of the enterprise in the current era.

3.2. Enterprise Management Should Clarify Its Responsibilities

In order to ensure that the internal audit of enterprises can be carried out in an orderly manner under the modern risk-oriented audit mode, it is necessary for the management of enterprises to set up modern management concepts and pay more attention to the internal audit of enterprises. It can effectively predict and control the risks that obviously threaten the enterprise, so as to continuously improve the current level of enterprise development. In addition, the relevant managers should also require the internal audit staff of the enterprise to carry out timely investigation of some potential risks, highlight the effect of the internal audit work of the enterprise, and the relevant managers should also have relatively perfect overall leadership ability. At the same time, the managers of the relevant enterprises should fully realize the importance of internal audit work in the process of enterprise development, effectively optimize and innovate the traditional internal audit work of enterprises, and strengthen the supervision of the internal audit work of enterprises, so as to ensure that each staff member can clarify their own work responsibilities and carry out the internal audit work of enterprises scientifically and reasonably.

3.3. Establish and Improve the Risk Management System for Internal Audit Work in Enterprises

In the enterprise internal audit work under the modern risk-oriented audit mode, it is necessary for the relevant staff to establish and perfect the enterprise internal audit work risk management system in combination with the current development situation of the enterprise, so as to ensure the orderly conduct of the enterprise internal audit work. First of all, the internal audit work of enterprises should establish a perfect risk monitoring mechanism to supervise the progress and form of the internal audit work of enterprises in all directions, and also to effectively audit the work results of relevant staff. On the one hand, it can improve the effectiveness of the internal audit work of enterprises as a whole, on the other hand, the relevant managers can fully understand the risks encountered by enterprises in the current development process. In addition, relevant managers can also establish a perfect reward and punishment mechanism within the enterprise, give certain rewards to some serious auditors, and strictly punish the auditors who evade their responsibilities, so as to ensure that each staff member can complete his own work with quality and quantity.

4. Conclusion

In the enterprise internal audit work under the modern risk-oriented audit mode, the main work focus and work mode have been changed, which requires the relevant managers to optimize and innovate the enterprise internal audit model according to the content and characteristics of the modern risk-oriented audit model, strengthen the risk prediction and management, and also carry out relevant training activities, so that each enterprise internal audit staff can set up a perfect risk-oriented audit view and promote the healthy development of the enterprise.

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