

## **Research on Evaluation Model of Economic Responsibility Audit Based on Fuzzy Analytic Hierarchy Process**

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**Abstract:** With the overall development of economy and society, economic globalization has become a new development trend, followed by the arrival of the post-financial crisis era. In the face of such an economic development environment, the economic management innovation of enterprises is very necessary. At the present stage, only by improving and innovating economic management can enterprises achieve leapfrog development and adapt to the development requirements of the post-financial crisis era. Only in this way can we further integrate human and material resources, grasp close market relations, and enable ourselves to occupy absolute advantages in the enterprise market. This paper is discussed around the study of economic responsibility audit evaluation model based on fuzzy analytic hierarchy process, hoping to provide a feasible method for enterprises in economic management.

### **1. Introduction**

In this era of economic globalization, countries all over the world have economic exchanges, so in the event of an economic crisis, not which country, but will involve many countries, this adverse effect will spread rapidly. As this trend increases, it will cause irreparable economic disaster to most countries, such as the famous Wall Street economic crisis. In the event of an economic crisis, orders from each country will be significantly reduced[1]. The impact of the economic crisis can not be underestimated, so it is very important to strengthen the economic management innovation research of Chinese enterprises.

### **2. Current Situation of Market Economy Management under Economic Reform**

#### **2.1. Inadequate Awareness and Attention to Market Economy Management**

Market economy management theory has a process of development from generation to formation, during which great progress and development have been made. In addition, the important role of promoting the management of innovative market economy in the development of market economy was also noted. However, from the point of view of the actual operation of enterprises, many financial personnel of enterprises lack understanding and application of the innovation of economic management mode. Enterprises themselves are not aware of their social responsibilities. In most people's consciousness, economic management is only a part of the daily management of the enterprise, not fully aware of the strategic position of management[2]. As a result, there are many problems in the management of market economy. Once any economic problems are encountered, the capital chain will not open and can not operate normally.

#### **2.2. Market Economy Management Model to be Innovated**

From the current development, the existing economic management model of most enterprises in China is still relatively old. In the management system did not do a good job and division of departmental responsibilities, so that the staff did not form a clear sense of responsibility. In addition, there are some enterprises to learn from the experience of others but do not know that it is

completely unsuitable for the development of the enterprise itself, so in the innovation of the market economy management model, but also from the reality, choose the enterprise's own suitable management model, is the most important. And most importantly, the economic management model of enterprises is too single[3]. There are many economic projects, which also make the financial staff unable to cope with the pressure, so it is very important to innovate the economic management model.



Figure 1 Audit

### **2.3. Failure of Enterprise Finance Personnel to Meet Professional Technical Standards**

Enterprise financial personnel, whether in the technical level, professional skills management literacy and standardization of the system is still a lot different, many times it is easy to appear in the financial work when the financial personnel can not keep up with the development of enterprises. This has led to the loss of balance in the financial work, and it is also possible that the financial personnel changes too frequently, which directly leads to the incoming financial personnel have not been fully familiar with the work process to be transferred to other positions, so the progress of financial management is slow and inefficient. Because the financial management work is professional, the professional level of financial personnel is also related to the quality of financial work. At present, enterprises generally have financial personnel professional technical problems on the situation of substandard.

## **3. Concrete Measures in Market Economy Management Innovation**

### **3.1. Good Policy Support and Technology Platform for Market Economy**

First of all, the central and state departments concerned should, in the light of the actual situation of enterprises, improve and perfect the policy guidance within the framework of the original ideological and political work, and establish the overall objectives, organizational structure and operational mechanism of market economy management. Secondly, it is necessary to refine the distribution of human and material resources in the financial work of enterprises, and establish a planned and institutionalized system of resource allocation. Thirdly, we should set up and construct the system of management and organization structure according to different types of ownership enterprises. Thirdly, combining with the current market economy management system, the evaluation and incentive system suitable for the development of enterprises is established. Different evaluation criteria should be set for state-owned enterprises in different fields principles and methods[4]. To sum up, the economic management innovation work of enterprises should be based on the implementation of the objectives of the party and enterprises, but also to ensure the rights and interests of employees, constantly improve the working methods and systems, the market economy management innovation work scientific deepening, promote the development of enterprises.



Figure 2 Audit

### **3.2. Establishment of Standardized And Standardized Financial Management Mechanisms For Enterprises**

The establishment of standardized and standardized financial management mechanism is a necessary way to strengthen the economic management system. In the economic management work, enterprises should improve the relevant system of financial work and deepen the relevant system in the management work on the premise of the innovation and reform of the management mechanism and the management system, so as to establish a standardized and standardized responsibility mechanism. In the premise of scientific division of labor and system integration to improve the professional level of financial management, so as to establish a new model of standardization and standardization of financial management system. To strengthen the enthusiasm and enthusiasm of financial personnel, only by improving their willingness to work can the financial management system be better developed. Under the premise of standardization and standardization of management work, the financial management system and good platform condition foundation are established for enterprises.

### **3.3. Enterprises Themselves Implement Dynamic Economic Contract Management**

China's large, medium and small enterprises in the market economy environment, the market has been in a relatively passive state, so the implementation of dynamic economic contract management, is able to effectively improve the quality of market economy contract management. Enterprises adopt dynamic management mode[5]. We can gradually adapt to the multi-terminal changes of the economic market, carry out scientific and effective rectification of economic contracts according to market changes, on the basis of not only ensuring compliance with national laws and regulations, but also rapidly improve the level of risk aversion in the management of market economy contracts. From the point of view of enterprises, dynamic economic contract is conducive to the development of economic management of enterprises.



Figure 3 Audit

## **4. Effects of Financial Law in Income Distribution Adjustment and Market Deepening**

### **4.1. Protection of the Normative Market Order**

The normal development of international trade in goods and services can not be separated from the protection of intellectual property rights. At present, counterfeit and counterfeit infringing products in the international market are rampant. Driven by high profits, counterfeit and counterfeit infringement activities cover almost all fields, including daily necessities, medicines, consumer goods, electrical audio-visual products, auto parts and so on.

According to the World Health Organization ,10 per cent of the world's medicines are counterfeit, up to 60 per cent in some developing countries; one in every 10 cars sold on the European market is counterfeit, according to the French counterfeiting survey; and 2 per cent of the 26 million aircraft components installed worldwide, according to the Federal Aviation Administration, are counterfeit every year. In 2003, the number of counterfeit goods intercepted by United States Customs increased by 12 per cent over 2002. In the first half of 2003, the number of counterfeit toys seized by EU Customs increased by 56 per cent over the previous year. trade in fake and inferior commodities, strictly threatening the healthy economic development of consumers, government management and world security. Strengthening international intellectual property protection will help to maintain and establish a standardized international market order, safeguard the legitimate rights and interests of rights holders and consumers, and promote the healthy development of international trade in goods and services.

### **4.2. Increased Volume of Trade in Goods and Services**

Intellectual property protection can promote trade in goods and services. Intellectual property not only permeates the trade in goods and services, but also can be used as an independent form of trade. The relationship between intellectual property protection and intellectual property trade is partly due to the relationship between intellectual property protection and intellectual property trade. In the area of technology trade in particular, strict intellectual property protection would enable TNCs to move from FDI to franchising. Having systematic and powerful intellectual property rights can protect owners of patented technology and make technology suppliers more willing to voluntarily transfer technology, especially technologies that are easily imitated.

## **5. Conclusion**

To sum up, in the context of economic globalization and the arrival of the post-financial crisis era, enterprises should break through the difficult predicament of current economic management work, enterprises should keep pace with the times, meet the development needs of the current situation, do a good job in the reform of internal economic management of enterprises, effectively integrate it with the management mode and economic benefits, and provide a more safe and reliable environment for the development of enterprises. China is changing, the world is changing, only innovation is unchanged, independent innovation is to support the rise of a country, income distribution is the "engine" of China's sustainable economic development, the implementation of income distribution strategy is an inevitable choice for the healthy development of China's science, the future competition of the world is the competition of income distribution, income distribution protection has a profound impact on international trade in goods and services. The carrier of goods trade ---the carrier of goods and services trade ---intangible assets and services are inextricably linked with income distribution protection. Income distribution protection is closely linked to the trade in goods and services, enterprises in tangible goods trade and services trade will be multi-dimensional cross-introduction of various income distribution protection, income distribution protection and invisible cut into all aspects of enterprise trade in goods and services, forming a close relationship between you and me, inseparable, mutual influence, mutual promotion, so the degree of income distribution protection is one of the important factors affecting China's economic growth, China's economic upgrading, China's economic transformation.

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