

Application Analysis of Internal Audit in Enterprise Accounting Risk Management

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Abstract: *Enterprise internal audit can supervise accounting risk management, which is beneficial to the optimization and promotion of enterprise financial work, However, there are many problems in the actual internal audit work. Based on this, this paper expounds the role of internal audit in enterprise accounting risk management, analyzes the main problems encountered by internal audit in enterprise risk management, and puts forward some application strategies of internal audit in enterprise risk management, in order to give full play to the important role of internal audit and improve the financial management level of enterprises.*

Keywords: *internal audit; Enterprise accounting; Risk management; app; application*

1. Introduction

Enterprise accounting plays an important role in the stable operation of enterprises, and strengthening the supervision and management of accounting work is a problem that should be paid attention to in the development of enterprises, Internal audit has the functions of inspection, supervision and evaluation in enterprise accounting risk management, Therefore, although there is no relevant law that an enterprise must set up an internal audit department in its operation, an enterprise must set up an internal audit part if it wants to develop stably for a long time.

2. The Role of Internal Audit in Enterprise Accounting Risk Management

The main responsibility of enterprise internal audit is to inspect and supervise the daily economic activities of enterprises, and to evaluate the economic activities according to the problems in the operation process. The role of internal audit in enterprise accounting risk management has the following two points:

First, strengthen the inspection of accounting work to effectively reduce enterprise risks. With the rapid development of social economy, the internal affairs of modern enterprises are becoming more complex, The popularity of the Internet makes modern enterprises increase many virtual assets, which are subjective in accounting risk management, Managers' own management level and professional quality are related to the final result of accounting risk management, Once managers have negligence in their work, it is easy to cause internal risks, Internal audit can inspect and supervise accounting work, discover shortcomings in their work in time, and effectively reduce enterprise risks.

Secondly, promote the scientific division of powers and responsibilities, and reduce business risks. There are many business risks in the process of enterprise development, and accounting risks are serious risks related to enterprise development, The reasons lie in the imperfect enterprise management system, inadequate supervision of financial management, unscientific division of accounting rights and responsibilities, resulting in the insensitivity of accounting to business risks in work, Once risk problems occur, it is difficult for enterprises to find them, which will lead to further expansion of enterprise risks in the long run, When enterprises find risk problems and start to deal with them, they have missed the best time to save them, bringing huge economic losses to enterprises. The enterprise audit department can strengthen supervision over enterprise accounting risks and effectively manage enterprise economic activities, thus reducing the occurrence of business risks.

3. Problems of Internal audit in enterprise risk management

3.1 The internal audit system is not perfect

At present, the internal audit system of enterprises is not perfect, and there are many problems such as unclear audit principles, unclear audit techniques, etc., which cause enterprises to lack the corresponding system support when carrying out audit work, and it is difficult for auditors to carry out audit work smoothly and implement audit work according to industry standards, resulting in low efficiency of audit work and lack of scientific audit results, and accounting staff often do not actively cooperate with audit work. This series of problems have caused many obstacles to the audit work. Auditors can not fully and effectively supervise the financial management of enterprises, and it is difficult to find out the risks existing in the business process in time, and can not really play the role of inspection, supervision and evaluation of internal audit [2].

3.2 The internal audit results are underutilized

In order to give full play to its inspection and supervision role, internal audit must pay attention to the internal audit results and strengthen the use of the results. In actual business operations, although the internal audit work has been completed, the audit results have not been fed back to the corresponding departments in time, which makes the internal audit work meaningless. Even if auditors find the enterprise accounting management risks, it is still difficult to solve them effectively. The reasons are as follows: First, the head of the internal audit department does not pay attention to the use of audit results, and thinks that the internal audit department mainly does internal audit work, and the final result needs to be used by other departments, and it has nothing to do with whether the work is really improved or not; Second, after the internal audit department put forward relevant improvement opinions according to the results, the human resources department did not actively cooperate, which made it difficult to really implement the treatment decision; Third, enterprise managers pay insufficient attention to the internal audit results, and lack of analysis and decision-making on the results, which leads to the internal audit being more like going through the motions.

3.3 The comprehensive quality of internal auditors is not high

The comprehensive quality of internal auditors in enterprises is directly related to the efficiency and quality of internal audit work. At present, the comprehensive quality of internal auditors in some enterprises is not high, mainly reflected in the lack of professional ability and low professional quality. There are two reasons for this phenomenon: First, some enterprises do not pay enough attention to the internal audit work, even do not have independent audit departments, and do not realize the importance of internal audit work. Therefore, when recruiting internal auditors, they have lower requirements on the comprehensive quality of staff, which makes some people who do not have internal audit ability enter the internal audit department; Secondly, enterprise leaders will devote more energy to enterprise development and enterprise efficiency improvement, and lack of management and improvement of internal audit staff's working ability. With the continuous development of enterprises, the traditional internal audit work method is difficult to adapt to the current actual operation of enterprises, and the lack of comprehensive quality of internal auditors leads to the lack of validity of the final audit results [3].

4. Application Strategy of Internal Audit in Enterprise Accounting Risk Management

4.1 Set up an independent internal audit department

The internal audit department needs to have a certain degree of independence. In order to improve the application of internal audit in enterprise accounting risk management, enterprises first need to set up an independent internal audit department to ensure the independence of the audit department's work; Secondly, the internal audit department needs to keep pace with the times, adjust and optimize the audit content and audit methods according to the continuous development of enterprises, and ensure the objective fairness of audit results; Thirdly, the internal audit staff need to clarify the responsibilities of internal audit work, maintain an independent relationship with accounting risk management, enhance the independence of internal audit departments, ensure that internal audit departments can work in an objective and fair position, strengthen supervision and inspection of enterprise accounting risk

management, and reduce the risks that may occur in the process of enterprise operation; Finally, the internal audit department is directly under the leadership of the board of directors, reducing the intervention of other departments and ensuring the independence of its audit work.

4.2 Establish and improve the internal audit system

A sound internal audit system is the premise to ensure the smooth development of internal audit work, Enterprises can establish and improve the internal audit system from the following aspects: First, strengthen information construction. The development and application of information technology has promoted the rapid development of enterprises, and the informatization construction of enterprises can effectively improve the management level, The internal audit department also makes full use of information technology, establishes an information audit system, makes full use of big data technology in the audit work, deeply excavates various financial data in the economic activities of enterprises, finds out the risk points existing in the work of accounting risk management departments, and improves the effectiveness of audit work, The audit results are timely fed back to various departments through the Internet platform to ensure the timeliness of feedback of audit results, and promote various departments to optimize their work processes and reduce the risks Secondly, the combination of assessment and incentive can enhance auditors' sense of responsibility. Enterprises should establish a scientific assessment system, and at the same time take certain incentive measures to enhance auditors' sense of responsibility, make them more responsible in their work, do a good job in auditing, strengthen inspection and supervision of accounting risk management, reduce enterprise risks, and create more benefits for enterprises; Finally, to establish an internal audit responsibility system, auditors should ensure the scientific fairness of audit results, and be able to bear corresponding responsibilities for audit results, so as to avoid the auditors' coping in their work, promote the auditors' conscientious responsibility in the audit work, and truly enhance the effectiveness of audit results.

4.3 Strengthen the attention and utilization of internal audit results

First of all, internal audit supervisors should pay more attention to audit results ideologically, and enterprise managers should strengthen supervision over the use of internal audit results, incorporate the feedback timeliness and implementation of audit results into the performance appraisal system, ensure that audit results can be fed back to various departments in time, and adjust work processes and work contents according to the results; Secondly, the human resources department should actively cooperate, take necessary incentive measures and institutional constraints to manage accounting personnel according to the audit results and relevant suggestions, and improve the work efficiency and quality of accounting personnel; Finally, pay more attention to the virtual assets of enterprises. Enterprise virtual assets include enterprise intellectual property rights, trademark rights, etc., which need to be integrated into accounting analysis management, Internal audit departments should also strengthen the audit of enterprise virtual assets when conducting audit work, and enterprises should make full use of virtual assets to maximize their value and create more profits for enterprises [4].

4.4 Improve the comprehensive quality of internal auditors

First of all, it is necessary to raise the recruitment threshold of internal audit staff, ensure that their professional quality is excellent, can undertake specific audit duties, and have good professional quality, and can ensure the independence and scientificity of work in audit work; Secondly, to improve the professional quality and ideological ethics of all the staff of the internal audit department, the enterprise should strengthen publicity and guidance, so that it can establish a correct ideology, actively learn relevant policies and regulations, and put forward effective suggestions according to the actual development of the enterprise and the market situation; Finally, the enterprise should organize the training of audit staff regularly, improve the professional ability of auditors in auditing, constantly update the knowledge structure according to the development of the times and the needs of enterprise operation, improve the ability of auditors to find risks and cope with risks, and ensure the orderly audit work [5].

5. Conclusion

To sum up, the internal audit of enterprises has sufficient supervision function on accounting risk management, and the level of accounting risk management of enterprises has a great relationship with

the internal audit work. Therefore, enterprises need to attach great importance to internal audit work, set up independent internal audit departments, establish and improve internal audit system, comprehensively improve the quality of audit staff, promote the smooth development of audit work, adjust work according to audit results, give full play to internal audit supervision and supervision functions, effectively reduce business risks and enhance comprehensive strength of enterprises.

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