

Audit Risk and Prevention Strategy of Enterprise Accounting Based on Computer Technology

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Abstract

With the further development of the market economy, the government and enterprises pay more and more attention to the auditing of financial statements, and the risks that exist in corporate accounting audits are the most important issues that need to be addressed. Internal audit work has a certain impact on the healthy development of enterprises and can enhance the competitiveness of small and medium-sized enterprises. Therefore, it is necessary to strengthen the analysis and research of internal audit. Relying on computer technology, this article first analyzes the hidden dangers of corporate internal audit, and digs deep into the reasons why it occurs. At the same time, it analyzes from both subjective and objective perspectives and internal management factors, and finally proposes to strengthen corporate accounting audit risks and methods. The main countermeasures are expected to provide decision support for corporate accounting audit risks and prevention.

Keywords: SMEs, Internal Audit, Risk Prevention;

1. Introduction

With the further development of the market economy, the government and enterprises pay more and more attention to the auditing of financial statements, and the risks in corporate accounting auditing are the most important issues to be addressed^[1-2]. Therefore, the internal management capabilities of enterprises have become particularly important. Strengthening internal auditing and preventing business risks is the main way to improve the competitiveness of enterprises in the market^[3]. Research on financial statement auditing by scholars at home and abroad mostly focuses on the research on financial statement fraud problems, and there are few studies on financial statement auditing risks^[4]. The auditing of financial statements is an indispensable part of the current enterprise development. Regular audits and advanced audits are often used to verify their current economic conditions, so as to determine the development direction of the enterprise through

scientific guidance, and at the same time discard it. Hidden economic risks^[5-6].

This article analyzes the problems in the internal audit of the enterprise and analyzes the main reasons for the problems. On this basis, it designs a scientific and effective management plan to enhance the internal management capabilities of the enterprise.

2. The main problems of internal auditing

2.1. The scope of the audit is limited

In the internal audit of small and medium-sized enterprises, part of the audit content is restricted, and the scope of auditing has serious limitations. Some auditors only focus on post-event management, and only perform simple verification of the authenticity and legality of financial data. The activities lack the necessary management and control, and the audit risks of the enterprise are rarely found at the specific operation and management level, so the audit process is one-sided.

2.2. *Unreasonable auditor structure*

In the practice of SME financial auditing, the existence of problems such as irrational structure of internal auditors and low professional level of auditors has seriously affected the efficiency of corporate auditing. In addition, the internal audit departments of some small and medium-sized enterprises are set up in parallel with other departments, resulting in a lack of audit and management strength for departments at the same level, and the failure to implement reasonable financial management methods and concepts, which affects the continuity of internal management of small and medium-sized enterprises.

2.3. *Incomplete corporate rules and regulations*

The imperfect rules and regulations of corporate internal auditing are the main reason for the internal auditing risks of small and medium-sized enterprises, and it is also an important factor affecting the development of audit work. For the development of SMEs, a sound financial management system, reasonable audit work methods, and a sound internal audit system are the main methods to enhance the development scale of SMEs and improve the status quo of enterprise development. However, most of the The audit failed to achieve standardized management, and the internal audit rules and regulations were not sound.

2.4. *Lack of independence*

Many of the current audit work often have problems due to the lack of independence of the audit department in the actual operation process, the leader has no real power, and the operation intensity of related work is greatly reduced. For example, under the supervision and management of the financial department or the corresponding company supervision department, many audit departments often exist in name only. Not only does the audit work lack the corresponding scope, it is also difficult to make the audit work in a fair and open environment. At the same time, due to the lack of emphasis on the audit department by the upper-level management agencies, it is difficult for the audit department to get the full support of other

departments when carrying out its work, which further leads to the difficulty of the development of the audit department.

2.5. *The process is not perfect*

The audit department not only needs independent audit, but also scientific program design. Nowadays, most corporate internal audit procedures are often copied from other companies or units. Not only do they fail to take into account the actual problems of the development of their own enterprises, but it is also difficult to further integrate them with the work content in subsequent work, resulting in half the effort. , Work efficiency is difficult to reflect. In addition, the work of the audit department often lacks planning, as well as the function and ability of auditing to independently plan the audit work. On the one hand, it is due to the development and positioning of the audit department itself, on the other hand, it is due to insufficient talent reserves and lack of leading talents. The lack of design planning in the early stage of audit work will often lead to chaos in the mid-term process, and the lack of verification and repeated inspections in the later stage, so that the accuracy, completeness and risk prevention of audit work cannot be effectively reflected.

2.6. *Quality to be improved*

The conduct of audit work is often a comprehensive test of the experience, skills and quality of the relevant auditors. At present, the audit department is often transformed from the management or financial department of the enterprise. On the one hand, professional auditors are often inexperienced in the initial stage, resulting in conflicts of work interests, and it is difficult for them to continue to grow into leading key talents. On the other hand, due to conflicts of interest, their own slack in work and the need for their own development achievements, auditors often transfer to other positions in the later stages. Therefore, auditors with high work quality, professional ethics, patience and a high sense of responsibility are more lacking. Only by further strengthening the training and emphasizing of personnel and increasing support for audit work can

audit work achieve good results.

3. Reasons for internal audit problems

3.1. Subjective factors

Corporate accounting management systems and management methods have not kept pace with the times. The mismatch between the enterprise's own accounting management system and management methods and the development of the times hinders the implementation of advanced accounting auditing and management methods. At this stage, under the new accounting standards, enterprise risk control methods should be innovated, and the financial problems encountered in enterprise development and reform should be clarified, so as to take targeted measures to improve the internal control level of SMEs. However, in the operation and management of small and medium-sized enterprises, risk control methods and technologies are seriously backward, and a complete internal audit management framework system has not yet been established, which affects the orderly development of internal management.

The internal auditors have limited professional skills. The subjective reasons for the audit risk of small and medium-sized enterprises are mainly the experience and ability of the auditors. Small and medium-sized enterprises have limited scale and strength. For the financial management and audit work of enterprises, they have failed to attract high-quality talents with strong professional skills. At the same time, subjective factors also come from the enterprise's insufficient understanding of audit management risks. The internal audit work of the enterprise is related to the economic interests of the enterprise. The control of relevant technical indicators can provide reasonable program guarantees for the development of the enterprise and encourage the enterprise to take risks. Under controllable conditions, favorable development opportunities are obtained. However, due to the lack of understanding of audit risks by some managers, the role of risk audit is weakened.

3.2. Objective factors

The objective factors of SME audit issues mainly include legal environment, audit content and audit opinions, etc. In corporate auditing issues, relevant objective factors affect the actual audit results. Therefore, in practice, the objective reasons in the internal audit of SMEs should be reasonably controlled, including audit content and audit opinions. Among them, the audit opinions mainly come from all aspects of interest, including the company's board of directors, management, various business departments, and company employees.

4. Countermeasures to reduce the risk of internal audit control of small and medium-sized enterprises in my country

4.1. Countermeasures for adjustment of corporate accounting management systems and management methods

The internal control of an enterprise mainly lies in its own accounting management system and management methods. In the new era, the audit and management of corporate internal risks needs to match the requirements of the new accounting standards, and through scientific and effective internal control programs, the internal management capabilities of small and medium-sized enterprises should be improved.

In enterprise risk management and control, it should be good at improving its management ability and management technology, review and analyze the enterprise risk audit plan, and correct the unreasonable factors in time, so as to implement the internal risk audit management concept of the enterprise and improve the enterprise market status. In the accounting management work, in order to strengthen the internal management capabilities of small and medium-sized enterprises, it is necessary to organize and train the comprehensive quality and professional ability of the financial department staff, so as to strengthen the technical ability of the financial team of small and medium-sized enterprises, and improve the risk control ability of the enterprise. To improve and contribute to the main force, at the same time, for the development of small and medium-sized enterprises, in order to obtain an

important position in the development of the market economy and effectively enhance the business capabilities of the enterprise, it is necessary to improve the internal audit work system.

4.2. Improve the overall business level of the internal audit department

Regarding the subjective risks in audit work, firstly, we should strengthen the risk awareness at the corporate leadership level; secondly, the leaders of the internal audit department of small and medium-sized enterprises need to improve the quality of auditors, and are committed to establishing an audit management team with strong professional competence and good overall quality, and Training and advocacy of auditors is to encourage them to master advanced risk prevention knowledge; finally, in view of the important impact of risk auditing capabilities on the development of small and medium-sized enterprises, risk prevention awareness should be strengthened, and the level of internal risk control should be enhanced, and auditors should Use advanced audit techniques and advanced technical means to implement enterprise risk control measures. In specific audit work, it is necessary for auditors to have comprehensive technical capabilities and master the basic knowledge of different disciplines to improve the quality of SME financial auditing.

It is worth noting that in the audit work of small and medium-sized enterprises, in order to effectively deal with the risk factors on the subjective level, it is necessary to update the audit technical methods and comply with the necessary audit procedures. The internal audit of small and medium-sized enterprises should also pay attention to the human resources, technology application, intellectual property and other intangible assets of the enterprise. At the same time, the direction of internal audit of the enterprise should also be transformed to management accounting. By strengthening the management ability of financial accounting, effectively control small and medium-sized enterprises. The company's internal risk control audit capabilities. The leaders of the internal audit department of small and

medium-sized enterprises should continuously improve their own risk awareness and pay attention to the use of advanced audit technology to strengthen the level of risk management and control.

In addition, in the internal audit work of small and medium-sized enterprises, audit executive agencies and internal auditors should strengthen risk control technology, and adopt targeted solutions to problems encountered in internal audits of enterprises to improve the level of internal audit work. At the same time, since the work ability of internal auditors directly affects the authenticity and rationality of audit results, it is also necessary to improve the professional competence of internal auditors to promote the rational implementation of the internal management plan of the enterprise.

4.3. Preventive measures against objective risks

In order to reasonably respond to the enterprise's ability to prevent objective risks, relevant departments should provide a good institutional environment for the development of audit work for small and medium-sized enterprises. The main practices are as follows:

(1) Create a favorable internal environment for internal audit of SMEs. In practice, a good internal audit system environment is a favorable guarantee for improving the efficiency of audit work. At the same time, a sound and reasonable internal audit system for small and medium-sized enterprises can also provide a development basis for audit staff and promote effective control of audit work quality. In the specific work, the formation of the practice environment is mainly through the following methods: strengthening the construction of internal audit rules and regulations, improving audit methods and methods, strengthening the awareness of audit risks, and improving the independence of audit work.

(2) Changes in audit content. Traditional audit content mainly includes auditing the financial income and expenditure of small and medium-sized enterprises. However, with the development and progress of the economy, the traditional audit work has been unable to meet the needs of information

users. Therefore, financial managers of small and medium-sized enterprises need to be The audit work has been adjusted to make the content of risk audit control consistent with the development requirements of the times.

4.4. Improve auditor's judgment

Auditing professional judgment is greatly influenced by subjective factors. Subjectively, judgment, as a way of thinking, has a strong subjective color. Reflected in audit activities, professional judgment is affected by the auditor's knowledge, experience, ability, sense of responsibility and intelligence. Different auditors may have different judgments on the importance index or level of the same audit project, which affects the results of audit professional judgments. Therefore, audit professional judgment requires higher professional quality of judges. It requires auditors to have relevant professional knowledge of accounting, auditing, law, etc., and be able to integrate, advance with the times, and create new knowledge. At the same time, auditors must also have rich practical experience and the ability to make correct judgments in the face of practical problems. Therefore, the level of audit professional judgment ability is the fundamental manifestation of the comprehensive quality and professional ability of auditors, and the subjective component occupies a large proportion.

In order to avoid audit failure, it is not about formulating more rules, but about some existing rules of thumb, based on the analysis of the reasons for audit failure, and summing up some methods to improve the professional judgment ability of auditors:

(1) Maintaining the professional skepticism of auditing and overcoming the subconsciousness of hoping to avoid troubles is a very important feature for auditors, especially for high-risk clients, they must hold the concept of wrong presumptions and mistakes. , To conduct an in-depth analytical review of some of the high-risk audit areas;

(2) Strictly abide by generally accepted and specific auditing standards and provide faithful explanations;

(3) Know more about the data processing process, so as to master the system and its control, and use computer tools to achieve more effective audit work. The audit must keep up with the requirements of the development of the times, strengthen the use of computer technology for auditing, and use advanced technical methods to strengthen the audit Risk management is an important measure to strengthen the application of modern technologies and methods with computer technology as the core in auditing;

(4) Based on the overall economic environment, understand the customer ' s industry, business operations and related systems from the perspective of a business operator;

(5) Be more familiar with customers' products, processes, equipment and related safety measures;

(6) Be suspicious of the client's senior management;

(7) A more realistic assessment of the customer's control environment;

(8) Pay more attention to the business philosophy and style of the customer's top management and the voice of the operating unit;

(9) When checking other audit reports and the early warning messages contained in them find suspicious or special points, they should be careful and discerning;

(10) Correctly understand and make good use of the work of internal auditors;

(11) Proper application of analytical review procedures;

(12) Avoid being affected by previously established cognitions, especially when evaluating the results of the internal control system to make a conclusion, consider adopting a more foresighted confirmatory test and verification method based on the existing evidence;

(13) Pay more attention to the management of the firm. For example, partners and managers can participate in the first-line operations in a timely manner, and specialize in important industries.

5. Risk prevention countermeasures of corporate accounting audit

5.1. Build a complete audit system for corporate accounting statements

For enterprises, although the auditing of corporate accounting statements can play a certain role in improving the operation of the enterprise, the requirements for enterprise development cannot be fully satisfied. Therefore, it is necessary to improve the auditing system of enterprise accounting statements in time. First of all, it is necessary to clarify the importance of financial statement auditing to the development of enterprises and the adverse impact of audit risks on the development of enterprises. Secondly, build a complete financial statement audit system to enable companies to proactively increase the working authority of financial statement auditors and ensure that auditors can independently carry out audit work.

If the posterior distribution function $p(x_i|z_{0:t})$ of the variable x_i before being perfected, then the mathematical expectation after the system is perfected is shown in formula (1):

$$E(g_t(x_i)) = \int g_t(x_i) p(x_i|z_{0:t}) dx_i \quad (1)$$

It can be approximated as shown in formula (2):

$$\bar{E}(g_t(x_i)) \approx \frac{1}{N} \sum_{i=1}^N g_t(x_i^i) \quad (2)$$

Among them, the discrete sample $\{x_i^i, i=0, \dots, N\}$ is a sample sequence generated by sampling from the posterior distribution function $f(x|z)$. When N is large enough, $\bar{E}(g_t(x_i))$ definitely converges to $E(g_t(x_i))$, then how to get the posterior distribution function becomes the key to the problem.

5.2. Actively implement the auditor training plan

Audit institutions should focus on the cultivation of the overall quality of the auditors, and actively implement the audit staff training plan; when hiring financial statement audit institutions, companies should actively examine the overall business capabilities and quality levels of the audit team. First of all, the professional ability of a certified public

accountant is part of the overall quality. Auditors should strengthen knowledge learning, actively understand new knowledge in various audit-related fields, and expand their own business areas. However, companies would rather choose a CPA audit team with sufficient capabilities than a cheap and inadequate party for cost saving. Secondly, the training of CPA professional ethics is also part of the active implementation of the auditor training plan. It is necessary to cultivate the CPA's awareness of complying with professional ethics and keeping in mind the audit work standards. At the same time, when companies hire CPAs to audit financial statements, they also need to pay attention to the ideological and ethical level of the entire audit team. Finally, the active implementation of the auditor training plan also includes the cultivation of auditors' risk awareness. Cultivating auditors to establish correct risk awareness will help certified public accountants to more efficiently identify and evaluate the risk of major misstatements in the audit of financial statements and better provide services for the audit of corporate financial statements.

5.3. Internal control evaluation

Relying on computer technology and selecting control and evaluation methods such as the nature, scope and time of the test can further improve the audit efficiency, audit procedures, and audit work, as shown in Figure 1. Through testing, detailed risks that are difficult to be reflected in the audit work can be discovered and prevented in advance, so that they can better avoid risks in the actual audit work evaluation. In addition, according to different evaluation results, giving corresponding internal control suggestions for different types of enterprises and risk protection levels, it can further help enterprises to rationally design methods and procedures, so as to make them more effective in actual application. Meet the actual requirements of internal audit, reduce the waste of manpower and other resources, and make the internal structure more scientific and reasonable.

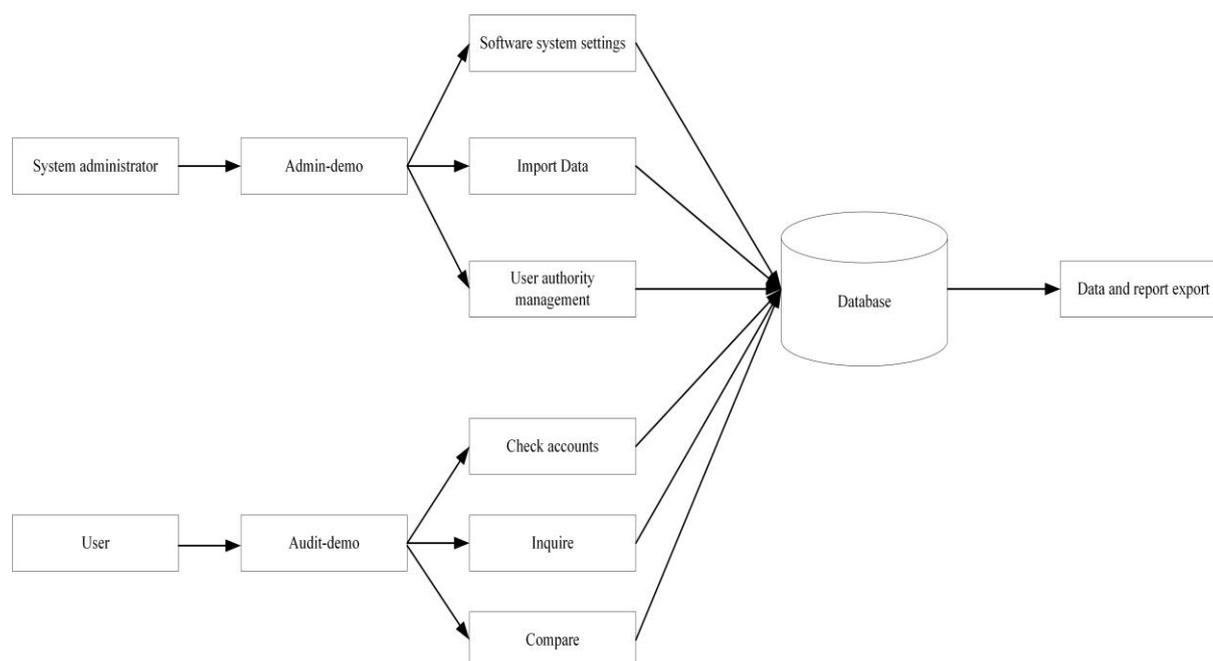


Figure 1. Audit based on computer technology.

6. Conclusion

In the operation and management of enterprises, it is necessary to conduct systematic research on the subjective and objective factors of audit risk, in order to improve the pertinence and effectiveness of problem governance, and contribute to the development of the enterprise. At the same time, research on the status quo of internal audit risks in Chinese enterprises can also provide a strong guarantee for the innovation of audit work models and help improve the level of corporate financial risk management.

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