

Integration and Development of Financial Audit and Audit Business Innovation

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Abstract: With the development of the times, China's national strength has been continuously enhanced and its economic strength has also been improved. The emergence and progress of information technology has promoted the economic development of enterprises and strengthened the innovation and integration of many aspects in enterprises. For the work of financial audit and audit business, it is necessary to increase innovation and development in all aspects, and further improve the quality and efficiency of financial auditing and auditing. Therefore, innovation is also very important in the development of enterprises.

1. Introduction

Now the development of China's transformation in information has brought great convenience to many companies. Companies must be able to meet market demands and achieve stable development. At the same time, companies cannot do without open for the transformation of information work. In enterprises, the work of financial audit and audit business has made a huge contribution to the development of the enterprise and is an important part of the each enterprise. If the enterprise wants to accelerate the transformation of its own work, it is necessary to innovate and develop the financial auditing and auditing work in the enterprise. Only by improving the work efficiency of corporate financial audit and audit business workers can we better guarantee the quality of work of audit workers. So we can get further development of the enterprise and ensure the further innovation and development of the enterprise.

2. Classification of Financial Audit and Business Audit

At present, judging from the development of Chinese enterprises, there are some differences between the financial audit and the business audit in the company. While the company is increasing innovation and development, it is necessary to distinguish the difference between the work content of the financial audit and the business audit. .

2.1 Internal Financial Audit in the Enterprise

The internal financial audit of the enterprise mainly means that the auditor conduct audit and supervision of the true, legal and effective state-owned enterprise assets and liabilities in accordance

with the Audit Law. What's more, they shall also make a fair and objective evaluation of the internal accounting statements of the enterprise and form an audit report. The main purpose of the financial audit is to clearly reflect whether each enterprise's assets are in debt, the real situation of profit and loss, and to check whether there are any violations of laws and regulations in the financial status of the enterprise. Since it effectively protects the interests of the country and promotes the construction of a clean government of the country. It can help prevent the loss of internal funds of the company and strengthen the country's macro-control in the market. Financial audit work mainly includes two methods such as quarterly audits and cross-year audits. These two methods have some time differences and workload differences. At the same time, financial audit has the characteristics of authenticity, completeness, legitimacy, accuracy, and fairness. Financial auditors have verified the authenticity of corporate accounting data through repeated audits, and provided a fair and open environment for the overall development of society, which is conducive to competition between companies and also conducive to competition. The state's macro-control of enterprise development has further promoted the economic and social development of enterprises. Enterprises strengthen the adjustment and management of financial auditors to make their work procedures more standardized and orderly. Therefore, the management of internal financial audit work is optimized. At the same time, it is important in supervision of the economic structure of the enterprise and rationally avoided risk in the enterprise. What's more, it further promote enterprises to follow the path of sustainable development. The internal auditors of the enterprise must also supervise the errors of various enterprises and the fraudulent behaviors of certain enterprises. In addition, they supervise the authenticity and legality of financial revenue and expenditure in the economic activities of the enterprise. Through the financial audit, you can find out the loopholes and problems in the internal financial affairs of the enterprise, and make reasonable corrections in a timely manner, which is conducive to progress and improves the economic efficiency of the enterprise and the improvement of the economic management level. Overcoming and eliminating corruption is also a basic task that our country is adhering to for a long time. We must rely on a more stringent audit system to assist related regulations, better governance and punishment of corruption, corruption, bribery, bribery and other phenomena. And we need to strengthen the effectiveness of state power to build a clean and honest government.

2.2 Financial Audit within the Government

Financial audit in government refers to the audit conducted by the audit agency on the data of the State Council and other government departments, and financial expenditures and other data. The government's financial audit includes financial budget audit, financial final account audit, financial revenue and expenditure audit. The government's internal audit work is a highly professional post. As the government's internal auditors, according to the requirements of the International Association of Internal Auditors, they must have more professional knowledge, skills and practical experience. However, the existing professional qualities of the staff in the auditing departments of our government agencies cannot meet the requirements of modern audit work. Therefore, this requires our government departments to strengthen the training of government financial auditors so that they can better meet the strict requirements of modern auditing work. At the same time, with the continuous development of modern society, the work of internal government financial auditing is relatively complicated and arduous. Therefore, this requires more careful and serious work. Modern science and technology are also undergoing continuous development. Now auditors have also used science and technology in financial audit. On the one hand, it has improved the efficiency of auditors in their work and relatively saved a lot of time. The application of science and technology to the work of financial audit makes the work more scientific and enhances the degree

of professionalization. In addition, enterprises must also innovate the development model of financial auditing. Only innovation can further promote the development of financial audit.

3. Integration and Development of Financial Audit and Audit Business Innovation

3.1 Innovative Audit Model

Corporate regulations and government regulations carry out fixed audit work, which is carried out in the traditional financial audit foundation and audit business. The traditional audit mode usually works for enterprises and the government. Because of this, Many problems in the audit work will be involved in the process. Some of the most frequent errors are errors in financial statements and errors in original bills. It is because of the traditional audit mode that many vouchers are too long to be used. In the process of retrieving, due to the emergence of the above-mentioned various problems, there are continuous problems in the financial audit work, forming a series of problems. It is because of this that we have to innovate the audit model. Therefore, in the process of integration and development of traditional financial audit and traditional auditing innovation, we have innovated the single-day audit model of traditional financial audit and extended the single-day audit model. The main point of innovating the traditional financial auditing model is to formulate daily audit work. It can help us get rid of the limitations of multi-year audit and monthly audit. Such an audit method can be observed and timely every day to find work problems in financial audit. This innovative audit method can not only help us find the emergence of financial auditing problems in time, we can also take effective measures to solve the problems at the best time. It can provide a corresponding guarantee for the efficiency and quality of financial audit.

3.2 The Role of Innovative Financial Audit

Under the influence of traditional ideas, many people are not optimistic about the work of financial audit. Due to the error of people's ideas, the development of financial audit has received many obstacles. It not only affects the development of internal financial audit of enterprises but also affects the competitiveness of enterprises in the market. Therefore, the development of financial audit work has not made great breakthroughs and innovations. So, for the smooth development of financial auditing work, the auditor's work concept must be changed and more innovative. They are not just confined to the past audit concepts, but also have the courage to think and explore the problems and propose effective solutions. At the same time, the company must have a reasonable and appropriate reward and punishment system for financial audit management. Don't pay too much attention to financial penalties. It is still necessary to find the source of the problem. On the one hand, it can motivate the financial staff to be enthusiastic at work. On the other hand, you can also make some appropriate penalties for those who do not work hard. In addition, the financial audit staff should also innovate and develop in the financial audit and audit business according to the actual situation. Thus we can open up a new situation in financial audit work.

3.3 Improve the Comprehensive Ability of Auditors

In the financial work, we need to continuously improve the comprehensive level of the auditors, and continue to carry out training, learning and education for them. The personal quality and comprehensive professional level of the auditors directly affect the work efficiency in the financial audit, which also reflects what auditors are more aware of risks. Therefore, companies must strengthen the risk awareness education of auditors to avoid economic risks in audit work. If companies want to improve the comprehensive professional competence of their auditors, they must

first include high-level and experienced elites among their auditors. The second is to strengthen the interpersonal skills in this work. The second is to strengthen the assessment and evaluation of auditors in this work. The training and risk education that auditors receive in peacetime will enable them to understand and master the relevant laws and regulations of the department. In addition, they must be strict Control the employment threshold of the audit department, and strengthen the ideological education and professional ability of newly hired personnel.

4. Conclusion

The work of financial audit plays an important role in the economic activities of enterprises. It is the core of the development of enterprise economic work. Therefore, enterprises must increase the work management of financial audit. At the same time, an excellent financial audit team will also help the company to better evaluate its self-worth. What's more, it is necessary to promote financial audit and the innovative development of financial services. It is necessary to cultivate the professional ability of the auditors to the greatest extent and improve the comprehensive ability of the auditors. It can ensure the professionalism and scientific nature of the work of the financial auditors, and effectively improve the innovation of audit business development and enhance the competitiveness of enterprises in the market.

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