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## **ANALYSIS OF THE IMPACT OF AUDIT ON THE ECONOMIC BENEFITS OF ENTERPRISES**

***Abstract:** The main purpose of economic activities is to obtain economic benefits, which shows that the purpose of economic management is the same. The most important part of the internal audit of the company is the audit of the economic benefit of the enterprise, which is the fundamental place for the existence of the enterprise and the maintenance of good development.*

***Keywords:** accounting, audit, transaction, economic benefit.*

For today's companies, the accounting audit work is an important content in the process of developing and managing, making the company bigger and stronger. Especially in today's informatization and digitalization, whether the accounting audit work is accurate and reasonable almost has an impact on the survival of enterprises. Reasonable accounting and auditing can not only help companies to reduce costs, but also help companies to strengthen their own management ability, improve the level of self-management, and directly increase corporate profits. A clear definition of the relationship between accounting audit and improving corporate efficiency can help accountants and other relevant personnel to find strategies to achieve better development of the company.

Accounting audit is a management activity that takes money as the main unit of measurement and adopts a series of special methods and procedures to

conduct continuous, systematic and comprehensive accounting and supervision of economic transactions, provide economic information and participate in forecasting and decision-making in a specific mode. First of all, as a management activity, its functions are mainly used to more accurately and intuitively reflect, manage and control the process of corporate economic activities. Therefore, accounting and auditing can provide high-quality financial information for the financial management of the company, and add it to the decision-making process, so as to seek greater economic benefits. Economic benefit refers to the labor savings achieved through the efforts of all parties in the process of exchanging goods, labor and services with foreign countries.

All enterprises are for profit and survival, it can be seen that the creation of profit in the enterprise's economic activities occupy the most important position. Moreover, improving economic efficiency can promote the sound development of the national economy, which is a great wealth for both enterprises and the country. The improvement of economic efficiency will produce more products and services, which is conducive to the increase of social employment rate and to meet the growing material and cultural needs of people to a large extent. The greater advantage of improving economic efficiency is that it can increase national income, which is conducive to driving national economic progress and promoting social development. In the process of improving economic efficiency, the efficiency of investment and the utilization rate of resources must also be improved to a large extent, which can change the pressure of uncoordinated population and resources in our country, and greatly improve the speed of economic growth; As far as the companies themselves are concerned, the improvement of economic efficiency not only provides a guarantee for their own development in the future, but also ensures that the capital of the enterprises is sufficient for investment and operation.

With the development of The Times, China's comprehensive national strength is also constantly enhanced, a lot of new enterprises in the market, at the same time, the company enterprises are facing the same industry competition

pressure gradually increased. Developing internal economic benefit audit has gradually become a new demand. Economic benefit is the core of modern enterprises, and the powerful means to guarantee the economic activities of modern enterprises mainly depends on internal audit. Economic benefit audit, centering on the development of modern enterprises, provides guarantees for the company in many aspects. It enhances the company's comprehensive strength and industry influence while improving the company's economic operation ability, self-testing ability and self-control ability.

To promote the construction of modern enterprise system urgently needs the development of internal economic benefits of the company. In the process of the establishment and improvement of modern enterprise system, the nature of enterprises and the property right system have changed to a large extent. The state has no dual power of investment and management, and has long been unable to deeply participate in the profit distribution of companies. Instead, the managers are the enterprises themselves. In such a system, the traditional sense of financial audit can only examine whether the economic activities of enterprises are illegal and legal, and gradually can not meet the needs of economic management. On the contrary, the internal economic efficiency audit is based on the authenticity of data. On this basis, the internal economic management audit is fair, objective and comprehensive, which can fundamentally improve the operation and management and improve economic efficiency.

The audit of economic benefits can promote modern enterprises to consciously fill their own loopholes, tap the original potential, and further improve the level of management and operation. As the company business activities increasingly modernization, diversification, the economic benefit audit from detection and evaluation of internal control mode of each department, procurement, production, sales in the enterprise management of each link to search for execution aspects, such as holes, and make precise and reasonable assessment of the judgment, conclusions and effective opinions and Suggestions are put forward. Economic performance audit can often control the strategic

decisions and corporate planning of modern companies. To control all kinds of risks faced by enterprises within a wide range, the loss of enterprises can be greatly reduced at critical moments, and the fundamental interests of the company can be avoided, so as to achieve the effect of audit.

The comprehensive audit of enterprise benefits is beneficial to strengthen the management ability of enterprises and improve their market competitiveness. Since the reform and opening up, China's enterprises have gradually entered the era of market economy, market competition as the main body, by virtue of the enterprise's self-innovation ability, research and development in line with the wide range of consumer demand products so as to obtain economic benefits. Strengthen enterprise benefit audit helps to dig the potential development of the enterprise ability, promote the improvement of the internal structure, to establish a sound internal management system, improve enterprise management and risk prevention consciousness, promote enterprise development to the scientific, comprehensive decision in transformation, comprehensively enhance the vitality of enterprises, make enterprises continuously improve their own internal cohesion.

When making accounting audit work, need to take a variety of scientific means and methods, to ensure that the actual accuracy of audit results, and on this basis, for the enterprise's economic activities carried out to provide authoritative, reliable work, and constantly in the process of the actual work of adjustment and optimization, make the enterprise economic activities on the right track. For example, if an enterprise's labor consumption is found to be too high through accounting audit, it will optimize and adjust for this problem, so as to eliminate this adverse impact and protect the economic activities of the enterprise. If there is a loss of enterprise materials found in the accounting audit, the enterprise will understand the material management of the enterprise through accounting audit in detail, take measures to improve the safety of materials, protect the basic materials for the development of these enterprises, and maintain the work order of economic activities.

Accounting and auditing work is an important part of enterprise economic supervision, which can further make up for the shortcomings existing in enterprise economic management and improve the economic management measures of enterprises. Especially nowadays, the economic behavior of enterprises presents a trend of diversified development, and the content of economic activities involved is becoming more and more rich. And the implementation of the accounting audit work can just give the enterprise every link strong data support, thus greatly improving the overall strength of enterprises in the market competition.

The accounting audit work can find the problems existing in the financial management in a timely manner, and put forward relevant solutions based on the actual situation, so that there will be no problem of information distortion, and ensure the accuracy of accounting audit information. It plays an important role in the operation and management of enterprises and makes the decisions of enterprises be carried out correctly and reliably.

In view of the lack of current concept of enterprise benefit audit, auditors are required to strengthen the study and establish the concept of benefit audit. Benefit audit has gradually become the mainstream of government audit, not because developed countries carry out more, but the objective requirements of economic development, is the main embodiment of public fiduciary responsibility. Although there are many difficulties in the development of benefit audit in our country, it does not mean that auditors should stop learning professional knowledge. So to strengthen the benefit audit gradually propaganda work, through various forms to promote benefit audit idea, set up extensive publicity channels to change the working train of thought of the auditor, improve the level of the knowledge of auditors, let the auditor then according to their own needs to learn professional knowledge, improve their own professional literacy and skills.

According to different requirements, audit software can be divided into four kinds: field operation software, regulatory software, special audit software

and audit management software. These audit systems can meet the increasingly complex audit work of enterprises. Enterprises should make full use of modern science and technology, constantly deepen the information level of internal audit, improve the technology and means of internal audit, make full use of existing audit resources, reduce the burden of internal audit personnel, so that the internal audit work can be more efficient and flexible.

With the development of the economy, the economic activities of enterprises are not always the same, because there are certain deficiencies in the understanding, the development time is relatively short, the content of the audit is not very comprehensive, under such conditions on the work of accounting audit has a certain impact. So, the enterprise of the auditing department must according to the actual development of the enterprise, constantly broaden accounting audit work, to regulate the related link to constantly perfect, subdividing accounting audit work to, the parties of the responsibility to implement, to accounting audit work efficiency are improved accordingly.

In view of the lack of the current enterprise economic benefit evaluation index system, we should establish the benefit audit comprehensive evaluation system, improve the management of its index mechanism, and promulgate the specific audit standards in accordance with the scientific and practical principle. The setting of evaluation criteria should be simple and clear with strong operability. The evaluation criteria should be able to reflect the overall operation level and ability of the enterprise and comprehensively evaluate the normal operation results of the enterprise. Also benefit the construction of index system should be based on the enterprise's actual operation level, from the management level of technology, such as rate, education and other aspects of professional titles, the establishment of comprehensive evaluation standard, to measure whether the enterprise management mechanism and sound decision-making procedure is scientific and reasonable, fully reflect the enterprise the management change, correct evaluation of enterprise economic benefits.

To sum up, accounting audit is the urgent requirement to improve the

economic efficiency of the company, and it mainly serves the economic efficiency in the operation of the enterprise. In a rapidly developing modern society, the level of science and technology has advanced by leaps and bounds, and cooperative work has become more precise. To improve the economic benefits of enterprises depends largely on the business model and management level of enterprises. The enterprise from their own good, insist on perfecting the accounting audit a number of basic work, and further extend the information on accounting, to perform accounting functions of accounting and supervision of the two properties, in this way, can the multicultural, economic situation, improve the economic benefits of enterprises, for the enterprise strength, the rapid development of savings.

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