

"Internet plus" era of audit risk and prevention strategy

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Abstract

In the context of the Internet era, network technology has been widely used in many fields of society, and the audit work is also affected by the Internet era. Compared with before, the object of audit work and the environment have undergone significant changes, the enterprise audit work is moving in concealment, informatization and network direction, but it is worth noting that the network technology has laid the potential risks in bringing the opportunity to audit work at the same time, this article will discuss the audit risk the age of the Internet, and the corresponding countermeasures are discussed, for future reference to the use of the auditing work of enterprise.

Keywords Internet Audit Audit risk Prevention strategy

1 Introduction

The advent of the Internet era has had a certain impact on all walks of life, whether it is from the relations of production or the production efficiency and the method compared with before many changes have taken place. The same audit has changed significantly. For example, the audit cost, increase working efficiency, improve audit quality, but it should be noted that in the application of a large number of data resources and network technology, the problem of the audit risk should also attach great importance to formulate corresponding prevention measures combined with their own actual situation.

2 Audit risk theory

From the analysis of essence, auditing is a process with systematic method, target, through a variety of ways to related business activities of evidence collection, acquisition and analysis, the analysis results were compared with the standard, to explore the relationship between the two, finally in the form of a report presented in front of the user. Under normal circumstances, to audit the content based audit can be divided into government audit, internal audit, auditing three audit objectives, mainly includes two levels: one is the overall goal of financial statements; the two is consistent with the transactions, account balances and level of target identification. The so-called audit risk refers to the audit staff in the process of auditing the financial statements of the major errors or omissions as correctly noted that, in the audit report problems, the audit opinion is not reasonable. Through the analysis of the definition of audit risk, we can note that there are two main factors leading to audit risk, that is, internal and external reasons. The audit unit's own mistakes or is caused by vulnerabilities for internal audit problems during the execution of audit work not fair the audited financial situation is analyzed; and the audited units reflect their own financial situation, but the CPA believes there is a problem in the process of auditing on the financial statements, and the formation of false audit opinion. Audit risk can fall into three types: inherent risk, control risk and inspection risk. First of all, the inherent risk is composed of internal and external factors. The internal factor refers to the use of financial statements in the audit work to make fraudulent behavior, in addition to the factors in the management of enterprises in the course of the external environment caused by. Secondly, there is a definite relationship between the control risk and the internal control of the audited entity, so the factors that affect the control risk also include two aspects, namely, the internal control design and the implementation of internal control. Finally, with the above two kinds of inspection risk audit risk is somewhat different, and it is the responsibility of the audit unit has a very close relationship, that is a kind of risk inspection risk in the audit unit in the audit process what happened. No matter what kind of audit risk, its existence and occurrence will have a negative influence on the development of China's audit order. Based on this audit risk prevention work is very important.[1]

3. "Internet plus" era of audit development

3.1 enhance the ability of data processing

"Internet plus" background, the audit work towards informatization and digitization development, data capacity and efficiency of information processing will be improved. In order to adapt to the development of the times, the audit staff through strengthening professional learning to improve their professional quality, knowledge audit not only has a solid theoretical foundation, but also has the ability of corporate finance, etc. the application of computer system, which can effectively reduce the audit work completion time, improve audit efficiency significantly. In addition, information resource sharing platform based on the

audit staff to achieve access to enterprise data using the enterprise internal network platform, set up enterprise information and resources allocation, to carry out the work of the audit project to create conditions. At the same time, the audit staff can use the sharing platform with the enterprise worker to audit experience or method of communication, to lay the foundation for their own professional level of ascension. As companies continue to increase in the application of massive data and cloud computing and other technologies, "audit data mart" to establish a large enterprise data platform construction direction, will also have a certain impact on the audit work.[2]

3.2 remote audits have become the mainstream of audit development

Affected by many factors, there are geographical distance between the audit unit and the audited units caused a certain impact on the audit work, but in the application of Internet technology under the restriction of this factor is not obvious, but the scene is still the main mode of audit audit. In fact, from the practical application of analysis and control, compared with the field audit mode, the remote audit is more economical and real-time, which is the main trend in the development of the audit work in the future. At present, in the application of information technology, the security model of process monitoring has been put into use, I believe in the future of computer information technology level continuously improve conditions, the application scope will be gradually expanded. Another application of whole process real-time monitoring in the audit work on the one hand can effectively reduce the possibility of audit risk in the process of production and operation, on the other hand, once the process problems can be solved in time, to create conditions for the smooth conduct of business activities.

4Future trends and market prospects "Internet plus" era of audit risk and cause analysis

"Internet plus" under the background of the audit work, compared with the past has undergone some changes, but the audit risk still exists, this must stand in the global perspective to analyze the possible audit risk, formulate preventive measures for the follow-up to provide reference.

4.1 audit risks is caused by the change of risk management

At this stage, to the enterprise, plays a very important role to improve the risk management of its competitive strength, in the context of the Internet, some enterprises on the basis of security control, information sharing and business process management, through the application of big data technology of the Internet to further enrich the risk management of the data resources, to the entire internal IT framework the integration, thus creating conditions for the upgrade and optimization of enterprise risk management. In the past, most of the enterprises are realized through extensive mode of operation in the process of pursuing the benefits, it is clear that the information technology and the traditional model of the requirements of the times there is a certain discrepancy, the enterprises to improve the understanding and research of the management mode of the fine. This requires the audit unit in the process of audit audit work should be conducted in a comprehensive analysis of the relationship between risk management and enterprise, audit staff must have certain risk management

theories and skills, virtually improve the ability of CPA, audit risk coefficient also increases. There is a direct link between the extra risk management with business activities, while the influence of the enterprise risk factors, increase the audit difficulty, increase the probability of audit risk. For example, auditors in the process of financial statements related to the audit process of the existence of errors or loopholes are difficult to find, but also to assess the scope of the risk, the program has a negative impact.

4.2 audit risks is caused by the application of computer information system

In the "Internet plus" background, the computer information system compared with before both the performance and function are improved. In order to achieve optimal utilization of resources, enterprises will big data analysis techniques as research and application focus, to fully understand and grasp the specific circumstances of the user, the user may conduct analysis and make program of targeted services, but it is worth noting that in the past, and audit clues clearly, there are records of text data on nearly all business activities, a real proof, but under the condition of Internet, the business data to realize the electronic, automation and process management, focus on some of the traditional audit trail is invisible, the increase of the audit personnel selection of audit object and method of the difficulty. In addition, once the computer information system in the application process problems, it will lead to the entire audit work problems, exacerbated the financial statements of the enterprise have a high risk factor.

After analyzing the international trend and the Chinese market, it is proposed that

5 Audit risk prevention measures

Including inherent risk, control risk and detection risk, traditional audit risk model, so in the era of big data background, inherent risk, control risk and detection risk will be affected in different degree, also increased the data security risks occur in virtually, and then make the data analysis and application of the increased difficulty but from the overall situation, the application of big data technology to reduce audit risk will play a significant role, but in order to improve audit quality, audit risk prevention can be carried out through the following measures.[3]

5.1 establish a standardized and standardized internal audit system

In the process of establishing internal control audit system, the following aspects can be performed. First, to ascertain the scope of job responsibilities.

The establishment of standardized management system is to further improve the management system of the implementation and execution, which involve the departments and personnel is more, so in the confirmation of the scope should be on the job responsibilities, and regulate the behavior of employees. Second, enhance communication and communication. The audit for the establishment of standardized management system for enterprise internal management further smooth channel, a communication mechanism of accessibility to the formation of a higher level between lower levels, in order to be able to understand each other, so that work can be successfully complete, effective prevention of audit risk.

5.2 strengthen the construction of the audit team, strengthen performance evaluation

To carry out the audit work cannot do without professional audit personnel, to some extent, talent is the key factor to improve the level of audit risk, at the same time the implementation of talent strategy scheme has to a certain extent determines the quality level of research and implementation, in order to improve the control can proceed from the following aspects of audit personnel. First of all, we should strengthen the establishment of the system of professional ethics of the auditors, clarify the responsibility differentiation in the audit work, and strengthen the training of the professional responsibilities of auditors and related legal education. Secondly, we should increase the training ability of the auditors. Audit professional knowledge is not immutable and frozen, it is with the development of society is constantly improving, so in the process of training the professional quality of the audit staff, should increase to renew their professional knowledge's attention, to enhance our country's audit personnel sense of the times.

5.3 improve audit methods, strengthen off-site analysis and preparation, the use of large data, accurate sampling, precise positioning

Audit information and digitalization are the only way for traditional audit of modern audit. It is an effective way to improve the efficiency and quality of the audit to build a digital audio platform which is in line with the needs of audit development. The audit personnel should be fully familiar with the audit platform, carry out remote analysis, according to the requirements of the overall planning of the audit "E-Audit project", combined with the actual local audit institutions, audit should be consistent with the construction of digital platform coverage, scalability requirements. We should take a "small run" way, step by step to key industries of finance, tax, social security, provident fund, fixed assets investment and focus on funds included in the unified management platform, the platform should have good scalability, according to the audit demand into the population, housing, vehicles and other industries to achieve the collection and management information analysis of the data of the cross sectoral, cross industry, cross year. In the process of audit work should grasp the technical information provided by the era of big data, pay more attention to the focus of the audit work, the traditional manual data analysis is replaced by modern computer technology, which can effectively prevent the occurrence of audit risk, on the other hand, the whole audit work smoothly complete also has positive significance.

6Conclusion

To sum up, "Internet plus" era has brought opportunities but also launched a challenge for the audit work, in order to prevent audit risk fundamentally, audit staff must constantly improve their professional quality level, risk oriented audit, the establishment of a high-quality information technology audit team, enhance the ability of audit risk to prevent, to create conditions for regulate market order.

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