

The Path Construction of Accounting for Optimizing Enterprise Financial Management

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Abstract: In today's era, in order to gain an advantage in the fierce market environment, enterprises must enhance their core competitiveness, so as to obtain greater economic benefits and create good basic conditions for the long-term and stable development of enterprises. In the process of enterprise development, only by taking financial management as an important part of internal management and supervising financial management through accounting audit can the overall level of financial management be improved. However, from the actual situation of current accounting audit, it has not played a stronger role in optimizing financial management. Based on this, this paper expounds the significance of accounting audit to financial management, studies the problems existing in the process of accounting audit, and puts forward reasonable countermeasures, in order to provide some reference for relevant personnel.

Keywords: Accounting audit, Enterprise, Financial management.

1. Introduction

Accounting plays an extremely important role in the financial management of enterprises. Only by ensuring the accuracy of financial data of enterprises can we provide a reliable basis for later decision-making. However, due to the influence of the traditional financial management concept, no attention has been paid to the accounting audit work of enterprises, which will lead to the slow development of accounting audit and a serious lag. It is difficult to give full play to the functions of accounting audit and promote the healthy operation of various production and business activities of enterprises. Therefore, it is necessary to optimize financial management and control through accounting and auditing, so as to realize the efficient use of enterprise funds and maximize the interests of enterprises.

2. The Significance of Accounting Audit for The Optimization of Enterprise Financial Management

2.1. Improve the concept of corporate finance

By improving the accounting and auditing level of enterprises, it will help staff to establish a stronger financial management concept, actively change the traditional financial concept, and realize the optimization and upgrading of financial management. In the process of carrying out accounting audit, it is necessary to make a detailed audit of the daily financial accounts of enterprises, and timely solve the challenges faced by the financial management of enterprises, and solve the financial management problems pertinently[1]. Due to the complexity of accounting and auditing in enterprises, the supervision and management of financial management can not only enhance the legitimacy of financial information, but also create a better accounting and auditing environment for enterprises, enhance their financial concepts and lay a solid foundation for the later development of enterprises.

2.2. Improve financial management ability

In the process of enterprise development, by improving the level of accounting and auditing, it can also improve the financial management ability of enterprises, and play a stronger role in optimizing the financial management of enterprises[2]. By checking the financial information in detail, enterprises can find out the risk problems in financial management in time, analyze them in detail, and deal with them in a scientific and effective way. For example, by improving the quality of accounting audit, it can ensure that the staff can identify the loopholes in financial information in time and make timely rectification, so as to enhance the authenticity and effectiveness of financial reports. Only by improving the accuracy of financial report results on the original basis can the economic management level of enterprises be improved[3]. In addition, through the efficient supervision of audit work, improving the implementation of supervision and management can also restrain the accounting audit work, reduce the subjective errors of staff, minimize the possible financial risks and improve the financial management efficiency of enterprises. In order to ensure the smooth progress of audit work, it will also encourage financial management personnel to continuously learn new knowledge and relevant laws and regulations, constantly improve their working level and professional quality, and put themselves into the financial management process of enterprises in a more active working state[4].

2.3. Improve the financial management system

Carrying out accounting audit is conducive to fine verification of enterprise financial management, supervision and management of enterprise financial status, ensuring high-quality audit work, helping staff to know the problems existing in the process of enterprise financial management in time, so as to establish and improve a more perfect financial management system and form a more scientific management system. Only through accounting audit can we reflect more financial management problems, optimize the financial management system of enterprises in time, further improve the standardization and reliability of the system, and create a

better environment for the later development of enterprises.

2.4. Improve the competitiveness of enterprises

Under the background of the continuous development of market economy, in order to occupy more advantages in the fierce competition, enterprises must enhance their core competitiveness and obtain greater economic benefits by enhancing their economic strength[5]. Doing a good job in the accounting and auditing of enterprises will help leaders to make clear the current economic problems of enterprises, and make them fully understand the financial situation of enterprises, so as to avoid the financial risks of enterprises in time. Therefore, there is a close relationship between the enterprise's accounting audit and its competitiveness. Only by realizing the accurate positioning of accounting audit and solving the practical problems encountered in the process of financial management in time can we provide strong data support for enterprise managers and decision makers[6]. In addition, by carrying out accounting audit, enterprises can also ensure the safe operation of funds, realize the rational use of enterprise funds, and provide an economic foundation for enterprises to enhance their core competitiveness.

3. Problems of Accounting Audit in Enterprise Financial Management

3.1. insufficient attention

Accounting will affect the effect of enterprise financial management. Therefore, only by doing a good job of accounting audit can we create favorable conditions for the healthy development of financial management. However, at present, some enterprises have not paid more attention to accounting audit, and still think that accounting audit will affect the normal operation of enterprises. If enterprises are guided by this erroneous idea for a long time, it will be difficult to make accounting audit play a role in the financial management process, thus hindering the stable operation of enterprises[7].

3.2. lack of independence of accounting audit

Considering the current situation of accounting and auditing, it is necessary to further enhance the independence of accounting and auditing departments, so as to accurately implement the tasks of auditing departments and improve the efficiency of enterprise decision-making in time. When enterprises make decisions, usually the senior leaders of enterprises will directly participate, and this management mode will also affect the accounting and auditing level of enterprises. When the leaders of enterprises participate in the auditing process, it will not only affect the authenticity and effectiveness of corporate finance[8], but also restrict the working ability of auditors, making it difficult to ensure that auditors can deal with substantive issues in a short time. Therefore, it is necessary to enhance the independence of accounting and auditing, so as to improve the working efficiency of financial management.

3.3. The system is unreasonable

When enterprises carry out accounting audit work, they must restrict their work behavior through accounting audit system. However, it is difficult to improve the accuracy of audit results because of the unreasonable audit system prevailing in enterprises at present. Only by establishing a more perfect accounting and auditing mechanism can the

work behavior of enterprise managers and leaders be restrained[9]. When there is a problem in the audit system of an enterprise, the supervision authority of the audit department cannot be brought into full play in time, which leads to the lack of execution of the audit department, making it difficult to realize the scientific supervision of the enterprise and restricting the improvement of the economic benefits of the enterprise.

3.4. Lack of high-quality talents

With the continuous development of today's times, China's informatization level has also been continuously improved. Under this background, in order to improve management efficiency, enterprises must realize the important role of information technology and apply financial information system to all management links reasonably, so as to reduce the work pressure of enterprise financial managers[10]. In order to ensure the full play of information system, it is necessary to introduce more high-quality talents for enterprises. However, according to the actual development of enterprises, the comprehensive ability of some financial personnel needs to be further improved, and more compound talents are needed to help enterprises. As the current financial personnel of enterprises can't keep up with the development of the times, although they have rich working experience and can handle the traditional financial work in time, they are not proficient in the use of information technology and can't meet the actual needs of the current accounting and auditing work. If the enterprise still follows the traditional management concept, it can't create more favorable conditions for the accounting and auditing work, and it can't provide clear training content for auditors and financial personnel, so it will be difficult to cultivate high-quality talents with stronger ability, which will hinder the healthy development of enterprise financial management.

4. Optimize the Path Construction of Enterprise Financial Management

4.1. Strengthen the importance of accounting and auditing work

As some managers of enterprises do not attach importance to accounting audit work, it is difficult to fully realize the importance of this work. In this case, the construction of audit department cannot be integrated into the financial management system, which is not conducive to building a more scientific financial management path[11]. At the same time, in the daily business process, enterprises usually pay more attention to the production and operation of enterprises, so as to obtain greater economic benefits. In this state, it is easy to neglect the management of accounting audit, and it is impossible to ensure that accounting audit can meet the development needs of enterprises. In order to solve this problem, the managers of enterprises should first clarify the role of this work, actively change the traditional ideas and working modes, and abandon the backward accounting and auditing methods. In addition, they should also ask the financial department staff to pay attention to the accounting and auditing work, know the relevant contents of the auditing work in time, and ensure that other departments can actively cooperate with the accounting and auditing work.

4.2. Improve the comprehensive quality of accounting and auditing personnel

The professional level and comprehensive quality of auditors restrict the improvement of audit quality, and at the same time affect the financial management level of enterprises. Therefore, we must attach importance to the training of accountants and auditors, so as to bring greater power to enterprises and ensure that audit work can be carried out accurately. In order to improve the efficiency of accounting auditors, auditors must be proficient in relevant laws, regulations and audit knowledge, and make clear the specific workflow and working methods. However, in the actual process of carrying out audit work, due to the wide scope of audit work and the need for talents with stronger ability in this area, it also brings great difficulties to auditors. In the process of improving the comprehensive ability of auditors, we can start from the following points. First, we should actively provide training activities for auditors, so that they can learn more professional skills, improve their professional quality and sense of responsibility, and prevent irregularities in the audit process. Secondly, auditors themselves should establish the concept of active learning, restrict their work behaviors in strict accordance with the management mechanism, improve their professional level through various scientific and effective ways, and provide a steady stream of motivation for the accounting and auditing work of enterprises.

4.3. Improve the accounting and auditing system.

In order to ensure the smooth development of all the work of accounting audit, enterprises should improve the current relevant systems, so as to create a better working environment for the audit work and play a stronger binding role on the accounting audit. Only by establishing and perfecting the rules and regulations can we provide the basic conditions for the audit work and standardize the financial management of enterprises. In the process of practice, the relevant leaders of enterprises should improve the audit supervision mechanism, so as to play a stronger role in supervision and examination of financial management. Only by strengthening supervision can we find the problems in the process of financial management of enterprises in time and take corresponding measures to solve them. In addition, enterprises should also improve the current accounting control system, strengthen the links between various departments, and form a situation in which all departments are interrelated and mutually restricted, so as to prevent more loopholes in the process of financial management. In order to ensure that the accountants and auditors of an enterprise are clear about their job responsibilities and standardize their work in strict accordance with the accounting and auditing system, we should establish and improve a more perfect authorization and approval mechanism according to the actual situation of the current development of the enterprise, so as to ensure that enterprises can consciously fulfill their obligations under the encouragement of this mechanism. In order to improve the rules and regulations of enterprises, we should also give full play to the advantages of performance appraisal and closely link the salary of accounting auditors with the appraisal mechanism, so as to fully mobilize the enthusiasm and initiative of accounting auditors, enhance their sense of responsibility and professional ethics, and ensure the smooth

progress of accounting audit. At the same time, we can also give full play to the role of accounting audit in financial management.

4.4. Pay attention to the accounting and auditing system.

At present, according to the operation and management of some enterprises, the establishment of accounting audit system is not taken seriously, and the accounting audit behavior is restricted only according to the financial management mechanism of enterprises. In this case, it can't play a good role in the supervision and management of accounting audit. In today's era of increasing market competition, it is necessary to improve the operation mode of enterprises, and actively do a good job in accounting audit and financial management, so as not to be eliminated by the market environment. Based on this, in order to optimize the current financial management, enterprises must standardize the current accounting and auditing work, take the credit capital and moral concept of enterprises as the bottom line of financial managers, prevent irregularities in accounting and auditing, and reduce the financial risks faced by enterprises. In the actual operation of enterprises, under normal circumstances, we should make rational use of the moral audit mode, improve the scientificity and effectiveness of the audit mode, and restrain the investment behavior of enterprises from maintaining the corporate image, so as to achieve a better cooperative relationship between investors and suppliers and establish a better moral image of enterprises. The use of moral audit is conducive to maintaining the economic benefits and enhancing the comprehensive competitiveness of enterprises. At the same time, the risks faced by enterprises should be controlled within a certain range to enhance the moral index of enterprises. In the process of perfecting the accounting audit system, only by ensuring that accounting auditors have good professional ethics can enterprises achieve sustainable development. Therefore, we should also attach importance to the management of accounting auditors, so as to provide stronger power for optimizing financial management.

4.5. Improve the internal financial management behavior of enterprises.

In the process of financial management in enterprises, only by establishing a sound fund management responsibility system can all responsibilities be defined to individuals, so as to prevent the confusion of powers and responsibilities, and provide good basic conditions for financial management and accounting audit of enterprises. In the process of building a responsibility system, enterprises should combine their own actual development situation to ensure that the staff of the financial department are clear about their job responsibilities, and with the help of incentive mechanism, performance evaluation mechanism and responsibility evaluation mechanism, the enthusiasm of staff can be promoted, so as to manage the funds of enterprises efficiently. In addition, we should actively learn from foreign financial management experience, find a scientific management mode in line with our own development, and work to improve the current financial management behavior. In the process of investment decision-making, enterprises, as relevant decision-makers, should also make full preparations in advance, optimize the current decision-making mechanism in strict accordance with the decision-making investment procedures of enterprises,

and ensure that investment decisions have stronger standardization and reliability. In addition, enterprises should optimize and innovate the current investment methods, prevent and control possible investment risks in time, and obtain more detailed investment analysis reports, so as to bring greater economic benefits to enterprises.

4.6. Ensure the independence of accounting and auditing departments.

In order to ensure the full play of the accounting audit work, the independence of the accounting audit department should be enhanced, so as to ensure the accuracy of the audit results and improve the overall level of accounting audit. In practice, we can start from the following four aspects: First, we should set up a special audit department to prevent the audit from being interfered by enterprise managers, so as to better supervise the financial management of enterprises and improve the reliability of audit results. Secondly, we should make rational use of diversified audit methods, such as sampling audit and detailed audit. Only by realizing the integration of various methods can we avoid the audit loopholes and prevent financial management risks. Thirdly, we should constantly broaden the current audit scope, actively supervise the internal control management of enterprises while doing a good job in all audit work, so as to create a better financial management environment for enterprises. Finally, we should be aware of the important role of information technology, improve audit efficiency with the help of advanced information technology, and require auditors to be clear about their responsibilities and restrict their work behaviors with stricter working attitude, so as to ensure the smooth development of various audit processes and reduce the mistakes in audit links.

5. Conclusion

To sum up, in the process of enterprise development, we must be aware of the importance of accounting audit, and take this work as an effective way of self-supervision. By improving the level of accounting audit, we can make it play a greater advantage in financial management, so that enterprises can achieve their own business objectives as soon as possible. In practice, in order to ensure that the accounting and auditing work plays an optimal role in financial management, we should also establish a correct auditing

consciousness, establish and improve a more perfect accounting and auditing system, make a detailed analysis of the actual situation of the current development of enterprises, improve the comprehensive quality of accounting and auditing personnel, ensure the efficient operation of auditing work, and create favorable conditions for the healthy and stable development of enterprises.

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