Research on Risk Causes and Preventive Strategies of Enterprise Internal Audit Inspection Based on Computer Simulation Technology

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Abstract. Enterprise internal audit institutions and internal auditors often need to face various internal audit risks arising from macro-policy environment, internal environment of enterprises and problems of auditors themselves when performing internal audit tasks. In recent years, with the improvement of relevant laws, the independence of internal audit management of enterprises has been weakened to a certain extent, which leads to the great risk of internal audit work in most enterprises in China. Therefore, enterprises must proceed from their own reality, through the improvement of the system, strengthen the management of the eyelashes, quality improvement and other preventive measures to achieve the purpose of reducing internal audit risks. This paper demonstrates the establishment and implementation of the simulation model for the specific problems of the internal audit of the enterprise, and explains the application of computer simulation technology in the internal auditing risk causes and prevention strategies.

1. Introduction
With the rapid development of modern economy and the increasingly complicated audit environment, audit risk has become an unavoidable problem in enterprise internal audit. With the rapid development of computer technology and network technology, computer simulation technology and virtual reality simulation have been widely used in all walks of life [1]. The internal audit institution is an internal institution of the unit, which carries out its work under the leadership of the person in charge of the unit and serves for the realization of the business objectives of the unit. Internal audit risks arising from factors such as internal environment of enterprises and auditors' own problems often outweigh the internal audit risks caused by objective factors such as macro-policy environment and internal environment of enterprises [2]. Based on the elaboration of the related concepts of enterprise internal audit by computer simulation technology, this paper comprehensively discusses the content, risk, risk causes and preventive measures of enterprise internal audit.

2. Computer Simulation Technology
Computer simulation technology is a technology that uses computer software to simulate the actual environment for scientific experiments. It is an important means and method to analyze and study the operation behavior of the system and reveal the dynamic process and motion law of the system. With the development of system science, control theory, computing technology, computer science and technology, it has become a new subject [3]. It is based on mathematical theory, using computers and various physical facilities as equipment tools. A comprehensive technique for experimental simulation studies of actual or envisioned systems using system models. Therefore, in layman's terms, computer simulation refers to the modeling of the object under the condition that the entity does not exist or is not easy to conduct experiments on the entity, and then the computer parameters are used to examine
the changes of the system parameters and internal and external environmental conditions. To achieve a comprehensive understanding and mastery of the characteristics of the object of investigation [4].

3. Overview of Internal Audit Risk

Enterprise internal audit refers to an independent and objective monitoring and evaluation activity within the organization. It promotes the realization of organizational goals by reviewing and evaluating the appropriateness, legitimacy and effectiveness of business activities and internal control. A sound legal system and a sound legal system are legal guarantees to protect the legitimate rights and interests of auditors and reduce audit risks. If laws and regulations are not perfect or are lagging behind, it is difficult for internal auditors to identify certain issues. If the internal control is not well controlled and the management work is disorderly, the audit risk will increase [5]. However, a series of activities carried out by enterprises cannot be separated from the operation of funds, which involves all kinds of information related to funds and has a large amount of information. Internal audit inspection risks belong to risks formed by subjective factors of auditors and institutions. Generally speaking, such risks are controllable by internal audit organizations. Generally speaking, the items evaluated include a series of aspects such as whether the organization is reasonable, whether the personnel arrangement is clear, and whether the disclosure of accounting information is true [6]. Therefore, it is difficult for an enterprise's internal audit to make an objective and fair evaluation of its financial situation from an objective and fair standpoint. Especially in the face of leadership or corporate irregularities, internal audit is often powerless. If the inspection risk cannot be controlled, the internal auditors will not only be unable to find and solve the problems, but also be involved in the problems. Therefore, we should pay enough attention to the control of inspection risk.

4. Causes of Internal Audit Risk in Enterprises

4.1 The Scope of Audit Work is Too Wide

In the internal audit work of the enterprise, it will involve internal control, risk assessment, auditing and error correction, etc. The audit object and scope are relatively extensive, and the work ability of the enterprise management personnel is different, resulting in various kinds of work in the work. error. Under this circumstance, the internal auditors of the enterprise can only rely on their own subjective experience to judge the audit object and content, which affects the authority and correctness of the audit conclusion to a certain extent [7]. As the internal audit department of the enterprise, if it is subject to the will of the chief executive, it cannot effectively monitor the financial affairs of the enterprise, and cannot make a true and objective evaluation and issue a false audit report, which will bury a huge hidden danger. The implementation of internal audit activities directly affects whether the modern enterprise system can be adopted, so it plays a very important role in corporate governance [8]. If there is no better control within the enterprise and the management is disorderly, the audit risk will be increased. However, a series of activities carried out by enterprises cannot be separated from the operation of funds, which involves all kinds of information related to funds and has a large amount of information. This puts forward higher requirements for internal auditors, and the more difficult it is for auditors to make correct conclusions, the greater the audit risk will be.

4.2 The Relevant System is Not Perfect

China has relevant systems and laws and regulations for auditing work. With the continuous development of the auditing industry in recent years, the country is also successively introducing new auditing systems and legal norms. Some enterprises set up internal audit institutions because of administrative orders rather than the needs of their own operation and management. Some enterprise management do not understand the real meaning of internal audit. This makes the original system and the new system conflict in some aspects, so that enterprises are not sure which system to use when carrying out internal audit. This makes the original system and the new system conflict in some aspects, so that enterprises are not sure which system to use when carrying out internal audit. Mainly
In the scope of ethical behavior, internal auditors performed intentional or unintentional breakthroughs in moral bottom line behavior, resulting in major differences and defects in the audit business were not discovered. To some extent, it affects the authority of the audit conclusions, thus increasing the audit risk [9]. At the same time, the overall level of internal audit staff in China is not high, the overall quality is low, and the ability to identify risks and make judgments is poor. Therefore, the scientific supervision and control mainly involves the safety of the activities of various departments of the enterprise, thus ensuring the business operations of the company are carried out under the guidance of scientific norms to ensure that the long-term business objectives of the enterprise can be achieved.

4.3 The Overall Quality of the Auditors is Low
With the continuous development of the social economy, the audit work has been increasingly valued by the top management, and the continuous expansion of the audit content and scope has put the auditors under tremendous pressure. Not only do internal auditors need to have a wealth of expertise, including accounting, auditing, economic management, quantitative analysis, internal control inspection and evaluation, electronic data processing, etc., but also must have a wealth of practical experience. Soundness is only a guarantee factor for the scientific and effective activities of all departments of the enterprise, but whether these activities can bring about the expected results, it is necessary to control the effectiveness of corporate activities [10]. Sampling technology in internal audit has been widely used, but when internal auditors use this technology, they basically rely on subjective criteria and experience to determine sample size and evaluate sample results. The audit methods commonly used in internal audit of enterprises often rely too much on the test of internal management control of enterprises, which makes auditors pay too much attention to the internal control of the audited units and neglect the other links of audit risk. In addition, enterprises usually set up their own audit departments, but the audit departments have not formulated a sound audit system, nor put the audit system in place, resulting in insufficient risk awareness of auditors, thus the lack of corresponding risk control measures.

5. Risk Control Measures of Enterprise Internal Audit Based on Computer Simulation Technology
In order to ensure the quality of internal audit work in enterprises, the top leaders of enterprises need to pay enough attention to the audit work. In order to do audit work well, we need a good environment which is conducive to its work. Otherwise, the internal audit of enterprises is not convincing. There are many types of simulation, and discrete systems with random variables are widely used in enterprise management. Only through the action of the control object can the execution result of the program be reflected, so as to judge whether the program written is correct or not. In the simulation experiment system, using animation program to simulate a variety of common control objects can better solve this problem. The establishment of the data model is mainly through deductive method, inductive method, integrated platform integration method and other analysis methods to establish a mathematical model of a specific object's finite boundary. Only in this way can we ensure that they uphold a fair attitude in the audit work and thus give objective audit results and suggestions. In the simulation of random phenomena, random numbers are needed to generate random events. The requirement for random numbers is good randomness and uniformity. In addition, in the audit department, we should also avoid the situation of more than one person and more than one post, strictly control the audit process, and ensure that each link has a different person in charge, so as to avoid the phenomenon of favoritism and malpractice in the audit process and reduce the risks in the audit.

In order for the internal audit of an enterprise to effectively realize its functions and play its role, it is necessary to set up a special internal audit institution independent of other functional departments. The government must reduce its interference in the scale of accounting firms. The large-scale development of accounting firms in China is mainly realized by government intervention. The operation of the actual system is simulated by a computer. The experiment is completed by operating
the computer to understand the working principle and process of the object. The software is used to simulate the entire experimental process during execution. The data obtained from the simulation test is essentially a deeper information obtained by deep processing and refining the original information. This information is very important for us to grasp the nature of the problem, and an in-depth analysis of them will greatly help improve management. At the beginning, an initial state is selected. From this starting point, each time step is advanced, the state and behavior of the system are observed, analyzed, calculated and recorded according to predetermined rules and purposes, until the time specified by the simulation. until. As shown in Figure 1. The improvement of organizational status and independence also provide conditions for internal auditors to effectively perform their duties and play the role of internal audit. In addition, internal audit institutions should have certain penalty power, so as to fully reflect the authority of internal audit.

![Figure 1 Simulation Model Of Time Step](image)

The income distribution of enterprises plays an important role in correctly dealing with the material interests between the parties concerned and mobilizing the enthusiasm of operators and employees. To enable audit institutions to independently select audit projects, determine audit priorities, prepare audit plans, implement audit procedures, and complete audit reports. Secondly, accounting firms must formulate sound auditing rules and regulations according to the actual needs of work and the requirements of the state to ensure that all auditing work is carried out in an orderly manner, and strictly require auditors to carry out auditing work in accordance with the auditing procedures, so as to improve the quality of auditing. In the programming state, the user can enter the application program; in the running state. The analog host receives the switching signals from outside, executes the user program, and drives the output of the result to select a good control object. Connect input/output correctly according to experimental requirements. If the connection is not correct or the problem requirements are not met, the system will ask the user to reconnect until it is correct; during the simulation, the state of each machine is simulated, and the machine has two states of “normal operation” and “fault”；The state of the internal audit of the enterprise should be simulated. Start the host, run the user program, observe the action of the control object, if the user program is wrong or does not match the requirements, the system will prompt an error and request to modify the program. The quality management of a single project should focus on establishing a system of presiding responsibility, three-level review of audit papers, inspection of audit department heads, quality assessment of audit projects, etc. in order to ensure the quality and risk of each audit project. At the same time, when recruiting internal auditors, enterprises should require them to have corresponding
professional qualifications. No matter in terms of audit theory knowledge or operation skills, they should have outstanding abilities, so as to be competent for the internal audit work of enterprises.

6. Conclusions
To sum up, enterprise audit risks are mostly caused by various factors, mainly divided into objective factors and subjective factors, so enterprise internal audit risks can be controlled. It goes without saying that the internal audit department plays an important role in the company. It has the responsibility of supervising and controlling the whole company’s operation. Relevant departments must actively take effective measures to promote the reform of the coordination mechanism to improve the scale and quality of accounting firms, strengthen the control of audit quality, improve the information sharing and supervision mechanism, improve the quality of audit, and promote the faster and better development of accounting firms in China. Computer simulation technology is an important means and method for analyzing and researching system operation behavior and revealing system dynamic process and motion law. The rapid development of new computer simulation technology and the advantages and potential benefits of computer simulation technology are enormous. Computer simulation technology provides powerful means of design analysis and decision-making optimization for high-level modern scientific management, system engineering and so on. It has been more and more widely used in enterprise management.

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