Research on National Audit Human Resource Management Based on Audit Professionalization

Rong Lu

Liaocheng Government Investment Audit Service Center, 25200, China

Keywords: Audit professionalization, National audit, Human resource management

Abstract: With the rapid development of China's economy, China has clear regulations and standards for the management of corporate audit work and its management system. At the same time, the "Opinions of the State Council on Strengthening Audit Work" is adopted as the audit work management standard. Nowadays, many companies have improved their own understanding of auditing and have made corresponding management. However, due to the relatively stable development of auditing in our country, there are many problems in it. Therefore, our country is still on the road of professional auditing. There are still many areas that need to be improved. For this reason, this article will discuss and study the management strategies of human resources in the development of auditing professionalism in our country and put forward relevant suggestions for reference.

1. Introduction

Audit, as a systematic and formal management and supervision function of the economic funds of China's small and medium-sized enterprises, plays a vital role in the development of China's economy today. The Decision clearly proposes to promote the professionalization of auditing. At the same time, in order to implement the strategic concept of ruling the country by law and solve a series of contradictions and problems faced by the professionalization of auditing, relevant staff should think and explore and innovate based on their own work. Diversified measures, establish correct problem-oriented principles, and ensure the sustainable development of auditing professionalism.

2. The Concept of Professional Auditing

2.1 Professionalism

Professionalism often means that practitioners engage in related industries with a standard and standardized professional attitude. First of all, whether the practitioner has the national qualifications of the relevant industry must be verified. Secondly, through consideration to determine whether the practitioner's professional skills meet the standards. At the same time, in order to ensure that practitioners have the ability to judge and discriminate in the face of problems at work, practitioners should have a scientific and accurate professional sense that conforms to the rules and regulations. Finally, they violate social moral concepts and even in the process of facing

employment. In violation of the provisions of the constitution of our country, whether practitioners can make accurate judgments and report timely is the professional ethics that practitioners should possess.

2.2 The Core Concept of Professional Auditing

According to the development plan for the professionalization of auditing in our country, in order to make the development of professional auditing in our country more smooth, the characteristics of professional auditing in our country include: centering on the interests of the people; serving the people wholeheartedly; ensuring quality and quantity to complete the party and the state. Among them, focusing on the interests of the people requires auditors to respond in a timely manner to the problems found in the audit work and put forward relevant rectification suggestions. They must have keen insight into the problems found in the audit that are prone to negative impacts on social and economic development, and serve the party committee. The government's decision-making deployment provides a source of information to make the audit work really smoother for the economic development with socialist characteristics. Secondly, in the process of audit work, it is often teamwork to develop work groups. Therefore, it is also necessary to cultivate the teamwork awareness of auditors. An important development measure for the professional development of audit work. The training of auditors' team awareness not only guarantees the efficiency of audit work, but also helps in the training of auditors' professional ethics. Third, improving the professionalism of auditors is important for auditing. Professional development also plays a key role. In fact, all walks of life in the society require relevant practitioners to have professional vocational skills to ensure work efficiency and conform to the development of society. On this basis, auditors should face up to it. In order to improve their ability to solve problems in the process of auditing, they will continuously improve their professional skills to ensure the efficiency of auditing.

3. The Principles of National Audit Human Resource Management Aiming At Auditing Professionalism

3.1 Safeguard the Fundamental Interests of the People

In order to ensure that the development of the country's economy is scientific and safety is guaranteed, and the concept of rule of law is implemented, the final result of the audit work is to safeguard the interests of the people as the standard, so that the audit work truly becomes the "immune system" on the road of national development. At the same time, timely discovering the problems encountered in the country's economic development and promptly producing solutions, and accurately predicting risks. These series of professional requirements and work goals are the ultimate goal of professional audit work. Therefore, the professionalization of auditing is the operating principle that the country implements the correct guidance of audit work in the process of developing human resource management.

3.2 Effective Cooperation between Human Resource Management and Audit Professionalization

During the development of the professionalization of auditing, some staff did not have an accurate understanding of their own professional skills and professional awareness and ethics. At the same time, they had a weak perception of their own job development prospects and the ability to cooperate with social development. To enable them to improve their professional literacy in audit

positions and cultivate their own professional awareness, we believe that the following three points are the main points to improve their professional comprehensive literacy. First, when the audit department selects and recruits relevant staff, first consider whether they are nationally recognized In order to ensure the professional skill level of the audit team staff, it also provides employment opportunities for the people in the society who are interested in and willing to participate in audit work, and builds an employment platform for them. Among the employees who have participated in the audit work, they should actively cultivate the correct professional thinking and ethical concept, take the correct understanding and attention to the impact of their own work on social development, and make them deeply understand the work philosophy of serving the people. Third, as a service work for all groups of society, audit work will inevitably encounter a variety of problems during the work process. Relevant staff should have a correct attitude, be patient in serving the masses, and have a thorough understanding of the source of the problem. On this basis, I continue to improve and innovate the methods of solving problems, improve my own professional skills and experience the sense of accomplishment brought by work in the process of practicing. Based on this, the guiding ideas of motivating employees and cultivating their sense of competition in human resource management are integrated into the process of auditing professionalization, so that auditors have a enthusiastic attitude towards work in their work, so that audit work can play its true role.

4. National Audit Human Resource Management Strategies Aimed At Professional Auditing

4.1 Shaping a Correct Professional Audit Image

Audit work is a service work for all groups of society. In the process of work, relevant staff members should be professionally managed in their dress and speech and behavior, so that the masses are more convinced of their professional abilities. At the same time, the establishment of a professional image is also helpful to the auditors themselves. It can not only increase the auditor's emphasis on teamwork, but also bring a stronger sense of mission and responsibility to the auditors. Through the unified standard of image, the service target also realizes the authority and independence of audit work in our country.

4.2 The Audit Work Introduces Competitiveness

The cultivation of a sense of competition has a huge and powerful effect on work motivation. However, due to the relatively stable arrangement of auditors in my country and low mobility, the auditors of our country cannot adopt a positive attitude and awareness of self-improvement. Therefore, in auditing Cultivating a sense of competition among staff is an effective measure to enhance the vitality of auditors. At the same time, in the process of cultivating a sense of competition, the power of the market can be applied to the development of auditing professionalism, but the negative impacts caused by it should also be predicted and prevented in advance, so that auditors can cooperate with each other. Continue to enhance their own sense of identity and responsibility for audit work.

4.3 Regular Training

With the development of society, there are also different requirements for auditors' working ability and comprehensive literacy. In order to enable auditors to have professional skills in line with social development and actively learn the professional concepts required by the country, relevant departments can regularly conduct work. The personnel conduct training courses, the content of which is based on professional skills and the requirements and professional concepts of

the party and the state for auditors, and strive to provide the country with high-quality, high-labeled audit staff.

5. Conclusion

In summary, our country's auditing work still has a long way to go in terms of professionalization and human resource management. However, with the overall improvement of the national quality of China and the continuous influx of high-quality talents into the development of the society, the work quality and professionalism of the work team will continue to develop and improve. Although there are still many problems that need to be explored and solved by the staff in the process, we will work together under the guidance of the state and the guidance and learning of relevant staff. The author firmly believes that the professionalization of audit work in our country will gradually enter the stage of sustainable development, so as to provide corresponding services for the overall development of society more effectively.

References

- [1] Hu Wenyu(2020). Understanding of the development of professional auditing in my country. Administrative Business Assets and Finance, vol.2, pp: 105-106.
- [2] Zhong Yangmei, Zhang Longping(2017). Research on the National Audit Human Resource Management Framework from the Professional Perspective. Audit Research, vol.5, pp: 3-9.
- [3] Li Yaoyao(2017). A brief talk on the understanding of the professionalization of auditing in our country. Accounting Study, vol.3, pp: 27-28.
- [4] Zhu Jiang(2020). Institutional considerations for better internal auditing in the new era. China Audit Report, vol.10, no.21.
- [5] Tong Ruilian, Zhuang Shangwen(2020). Research on the Integrated Development Path of Audit Vocational Education and National Education. Journal of Nanjing Audit University, vol.17, no.3, pp: 33-39.
- [6] Li Mingming, Shen Guoqing(2020). Enhance the ability and level of audit professionalization, and promote the construction of audit professionalization. China Audit Report, vol.7, no.8.
- [7] Ma Delin, Kan Shuang(2020). Analysis on the characteristics of national audit talent demand in the new era-based on the recruitment of national audit institutions. Finance and Accounting News, vol.4, pp: 156-160.