



# Construction of Accounting and Auditing System for Township Enterprises under the Rural Revitalization Strategy

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**Abstract:** The rural revitalization strategy is a key strategic deployment in the development of the Party and an important component of the Party and state supervision system. This article starts with the research on rural revitalization auditing, discusses the significance of audit services in the rural revitalization strategy, discusses the construction of the audit service system for rural revitalization in this context, and puts forward relevant suggestions for this goal. From a practical perspective, in the context of comprehensively promoting the rural revitalization strategy, if township enterprises want to improve their own development level, they must comply with the rural revitalization development strategy, find an effective development path for rural enterprise auditing, and lay the foundation for the high-quality development of township enterprises.

**Keywords:** rural revitalization, township enterprises, audit

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## 1. Introduction

The proposal of the rural revitalization strategy has brought opportunities for the development of township enterprises, which is of great help in promoting rural economic and agricultural development. To implement the rural revitalization strategy, township enterprises, governments, public institutions, and a series of staff are all participants. Audit institutions have always been an important part of participating in rural revitalization. In terms of auditing, they conduct audits on the implementation of rural industrial revitalization policies and fund management. The audit results reflect issues such as local policy implementation, promotion of key projects in characteristic industries, and large-scale development of characteristic industry clusters, which can lay a foundation for subsequent rectification[1]. It can be seen that the audit work of township enterprises is of great importance to the development of rural revitalization. Many leaders and managers of township enterprises have realized the importance of audit work, and therefore constantly innovate and optimize audit work. However, there are a series of problems in the actual work, which have led to the failure of audit management effectiveness. This has brought serious negative impacts to the economic activities of township enterprises and needs to be avoided in future development.

## 2. The importance of audit work for township enterprises under the rural revitalization strategy

### 2.1 Promoting rural economic development

Against the backdrop of implementing the rural revitalization strategy, promoting scientific and standardized auditing work in township enterprises can drive high-level economic development of the enterprises[2]. In the context of the new era, rural areas have shown great potential for development, especially in terms of ecological and agricultural advantages, which have attracted people's attention. The value played by township enterprises in this regard is self-evident. Audit work is a crucial part of the internal work of township enterprises, and the quality of work is related to the development of the enterprise, which plays a decisive role in the economic benefits of rural areas. On the basis of high attention, relevant national departments have issued relevant laws requiring that the audit of township enterprises must strictly comply with regulations and the accounting legal system, and stimulate the sense of responsibility and mission of auditors[3].

### 2.2 Promoting the Progress of Township Enterprises

Rural revitalization is based on the emphasis on agricultural development, which can not only improve the current situation of township enterprises, but also inject vitality into township development, change the economic pattern, and audit supervision will also change accordingly. To achieve this goal, audit work also needs to change accordingly. Compared with other enterprises, township enterprises have certain particularities and are closely related to agriculture. In addition, they have a wide range of involvement and coverage, which increases the difficulty of supervision. Based on this, from

the perspective of rural strategy, we will strengthen auditing and provide a series of services for the business activities of township enterprises, promoting their development.

### **3. Construction strategy of audit system for township enterprises under the strategy of rural revitalization**

#### **3.1 Establish an internal audit system for township enterprises**

Different departments within the enterprise have different functions. The internal audit system plays a positive role in the sustainable development of township enterprises, contributes to rural revitalization, and is an important part of local economic development. The audit system covers the following contents: (1) internal audit organization, which includes the structure, positioning, articles of association, personnel, and execution process of the audit in terms of organizational system; (2) The knowledge system, including the general knowledge system and professional knowledge system of auditing, must be mastered and proficiently applied by auditors; (3) Ability system: Auditors must be able to adapt to their positions and transform their knowledge into their own abilities and experience in various audit projects of township enterprises; (4) Project system refers to the ability of auditors to achieve audit objectives, such as project initiation, resource allocation, risk control and schedule control, quality control, etc; (5) Audit resource system, which refers to the audit resources of township enterprises, such as clue libraries and case libraries; (6) Internal auditing, at present, the gradual technological and modernization of auditing is an inevitable trend, such as AI, big data, and cloud computing, which are gradually penetrating into internal auditing and have a profound impact on the auditing work of township enterprises; (7) Performance evaluation system: By establishing an audit evaluation mechanism and designing and quantitatively evaluating KPI dimensions, enterprises can design promotion and delivery channels for auditors, activate audit vitality, and promote high-quality audit work. Township enterprises must recognize that the construction of an audit system is not achieved overnight, but requires continuous innovation and improvement over a long period of time. In this process, they must constantly coordinate and innovate in order to create a high-quality audit system.

#### **3.2 Establish an audit management system**

Under the background of rural revitalization strategy, township enterprises can ensure the comprehensiveness of audit work and provide reliable guarantees for the development of township enterprises through the improvement of management systems. The improvement of the system is conducive to reducing the development gap between urban and rural areas, thereby promoting coordinated development between urban and rural areas[4]. In the process of development, we can start from several aspects: (1) Managers should attach importance to the audit management system, increase investment in funds, and hire composite talents with professional knowledge and abilities to invest in it, setting the key points of the audit management system. In the process of setting up, a complete and systematic system should be developed based on the actual situation of audit management of township enterprises, in order to promote the sustainable development of township enterprises; (2) Based on their own development and business situation, establish standards for enterprise revenue and expenditure work, regularly process audit information data of township enterprises, and inspect audit results in accordance with regulations to ensure effective audit management and establish the authority of the audit management system. (3) Establish a specialized department to supervise the implementation of the audit management system for township enterprises. Educate the responsible personnel on the incomplete implementation of the audit management system to ensure that the staff can carry out their work in accordance with the audit management system, guarantee the effectiveness of audit management, and enable the audit management system to play a positive role in the development of the enterprise[5].

#### **3.3 Building an Intelligent Audit System**

In the context of digitalization, integrating dispersed resources through digital technology ensures that audits can be conducted with high quality. The construction of an intelligent audit system can be carried out from several aspects. Firstly, with "technology driven audit" as the main object, unified audit data standards will be established, and big data and township enterprise audit services will be deeply integrated to achieve full process tracking of township enterprise audit work; Secondly, we will build an intelligent audit platform to strengthen our audit information technology capabilities, track and audit the entire process of rural revitalization, scientifically evaluate the use of special funds, and reduce the risk of audit failures; Finally, establish a comprehensive and standardized audit process.

### **4. Conclusion**

In summary, under the background of the new era, policies for rural revitalization are constantly being introduced, and

the value of audit work in rural revitalization is self-evident. The article systematically elaborates on the importance of audit supervision work in the context of rural revitalization, and discusses the performance of audit services in rural areas. Finally, the article discusses the exploration and construction of internal audit in townships in the new era. The construction of an audit system is a systematic process that enterprises need to pay attention to. The content described in the article can serve as a reference for similar management.

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