题 目： 论我国中小企业内部审计存在的问题及

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对策

摘 要

伴随着我国经济的快速发展，中小企业逐步壮大起来，成为了促进我国经济发展的重要力量，中小企业要想实现持续发展，并在我国的社会经济中占据一定地位，就必须要改善自身企业的内部审计，发挥其在监督、评价、控制、防护等方面的作用。然而，由于我国中小企业内部审计的发展仍然处于初级阶段，还存在着一些有待解决的问题，例如很多中小企业并没有设置审计部门或者是将审计部门与其他部门合并；企业领导者参与内审工作，影响内审独立性的发挥；相关的法律法规和管理制度不健全，造成内审质量过低等，都影响内审职能的发挥。因此，我认为中小企业应该着眼于完善审计机构，发挥审计独立性，强化对内部审计的合理认识，培养高素质的审计人才，国家也应该建立健全与内部审计相关的法律法规，以此来提高中小企业内部审计工作的质量，从而促进中小企业的发展。

本文主要采用规范研究的方法，从内部审计的基础理论出发，说明内部审计的重要作用，结合内审与外审的区别，分析我国中小企业内审的发展现状，阐述其存在的问题，并探究产生这些问题的实质原因。本文选取的是中小企业，目的是试图为当前内部审计发展暂时落后的中小企业“雪中送炭”，另外，除了从微观层面提出企业的改善方案，还从宏观的层面提出了促进中小企业内部审计发展的建议，两个层面结合，以求最大程度上推动内部审计在中小企业的应用。

关键词：内部审计；中小企业；问题；对策

Abstract

With the rapid development of China's economy, small and medium-sized enterprises have gradually grown up and become an important force to promote the economic development of our country. Small and medium-sized enterprises want to achieve sustainable development and occupy a certain position in the social economy of our country. We must improve the internal audit of our own enterprises and play their role in supervision, evaluation, control, protection and so on. However, at present, there are some problems in the internal audit of most small and medium-sized enterprises in our country, some do not set up the audit department, some put the audit department and the finance department together, and the internal audit of the small and medium-sized enterprise lacks independence. The relevant laws and regulations of internal audit of small and medium-sized enterprises are not perfect. The low quality of audit makes it difficult for internal audit to play its due important role. Therefore, I think small and medium-sized enterprises should focus on perfecting audit institutions, giving full play to audit independence, strengthening a reasonable understanding of internal audit, training high-quality audit talents, and the state should also establish and improve laws and regulations related to internal audit. In order to improve the quality of internal audit work of small and medium-sized enterprises, so as to promote the development of small and medium-sized enterprises.

This paper mainly adopts the method of normative research, through the basic theory of internal audit, combined with the characteristics of small and medium-sized enterprises in our country, describes the present situation and existing problems of the development of internal audit in small and medium-sized enterprises. And try to explore the causes of these problems. This paper selects small and medium-sized enterprises to try to "send carbon in the snow" for the small and medium-sized enterprises that are temporarily backward in the development of internal audit. In addition, in addition to putting forward the improvement plan of enterprises from the micro level, This paper also puts forward some policy suggestions to promote the development of internal audit of small and medium-sized enterprises from the macro level, and combines the two levels in order to promote the application of internal audit in small and medium-sized enterprises to the greatest extent.

Keywords: Internal Audit; Small and Medium-sized Enterprises ; Problems ; Countermeasures