

Corporate Management Needs Internal Audit

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Abstract: *Under the environment of market economy system, companies are faced with severe pressure of market competition. From the perspective of sustainable development of the company, internal audit plays a vital role. As a basic content of the company's financial management, internal audit is an important guarantee for the normal operation of the company, and also a sword for the company to expand its market share and achieve stable and sustainable development. Based on this, the development of internal audit work is the inevitable demand of company management. Monte Carlo technology, also known as MC, is a technology based on thermodynamics. It simulates the simple movement and rotation of particles in a specific system environment. According to the established molecular potential energy function, the internal energy is added. Through the Metropolis sampling technique, the structure of all microscopic particles in a system can be obtained, and then gradually approaches the most stable Boltzmann state. At present, this method has been applied to various fields of polymer science, which has greatly promoted the development of theoretical basis.*

Keywords: company management; Internal audit; demand.

Based on the background of the new era, the company's internal audit also has new changes, especially the content has been expanded, is no longer limited to the support and determination of the company's activities, the traditional sense of financial audit, the company management audit and strategic audit added. From the perspective of company development, internal audit is the basic content of company management, but also an important guarantee for the normal operation and sustainable development of the company. Based on this, it is of great significance for the benign development of the company to analyze the current situation of the company's internal audit work, and then make effective adjustment and optimization according to the specific situation, and formulate effective internal audit working methods. The molecular dynamics simulation method, abbreviated as MD, is based on the study of the structural scale of atoms and molecules. It is designed based on Newton's law of mechanics, and all the substances in its structure have certain motion orbits. In the study of dynamics, it is necessary to select the appropriate original structure, and then select the appropriate initial conditions, such as particle coordinates, number and boundary conditions. Subsequently, the experimental computer will automatically adjust the kinetic energy of the entire system according to the method used until the thermal equilibrium state is reached, and store the operating curves of all particles in the system for further study. MD is a good experimental method, which can simulate the interaction between two phases from the microscopic aspect, which is also impossible to achieve by real experimental methods.

1. 1. ANALYSIS OF COMPANY MANAGEMENT AND INTERNAL AUDIT

1.1 Promote the development of the company

Standing in the formation of internal audit and its development perspective analysis, internal audit and company management has an inextricable relationship. Under the background of the new era, the management level of most companies has changed, and the responsibility of the management staff is also increasing. The fundamental reason is the basic needs of the supervision and management of the internal economy of the company.

1.2 Same Goal

In essence, internal audit and corporate management have the same fundamental goal. Fiduciary responsibility, as a general economic relationship, also belongs to a dynamic social relationship. Accounting is to determine the results of accountants in the process of fulfilling various fiduciary responsibilities, while audit is to determine the process and results of fiduciary responsibilities on the basis of accountants assuming various fiduciary responsibilities. From the perspective of the internal audit of the company, its goal is completely consistent with the original intention of the audit work, and its fundamental purpose is to ensure the effective implementation of the entrusted economic responsibility.

The basic purpose of corporate management is to manage both sides of the interest relationship, develop a scientific and reasonable mechanism to ensure that both sides seriously perform the corresponding responsibilities, so the company management is inseparable from internal audit. The implementation of effective and strict internal audit work is conducive to the establishment of a scientific check and balance mechanism, to ensure the stable and sustainable development of the company.

2. INTERNAL MANAGEMENT REQUIREMENTS

The molecular mechanics simulation method is called MM for short. It is based on the basic theory of molecular force field in classical mechanics. In the operation, the movement direction of atoms is not considered, and only the stretching, rotation and bond angle change of chemical bonds are considered. Meantime, a large number of experimental parameters are introduced in the operation process, thus shortening the operation process and operation time. MM can find the stable structure with the

lowest potential energy in the force field, and obtain the most stable geometric optimization structure, and then perform dynamic modeling or Monte Carlo simulation. In general, as pressure and temperature change, substances can assume three states: solid, liquid and gas. Each substance has its own specific critical temperature and critical pressure, and the critical parameters are the physical parameters of the substance. When the temperature exceeds the critical temperature and the pressure exceeds the critical pressure, the fluid is in a supercritical state. Supercritical fluids have the physical and chemical properties of substances in liquid and gaseous states, flow well and diffuse easily, and are widely used in industries [1, 2]. Slight changes in temperature and pressure can cause large fluctuations in the density and viscosity of supercritical fluids, thus affecting their dissolution and mass transfer capabilities. Temperature and pressure are easily adjustable during experimental studies, which is why supercritical fluids have been widely used in many fields such as energy, medicine, environmental protection, printing and dyeing, fragrances, cleaning and food in recent years, and have become a hot spot and frontier of research at home and abroad.

2.1 Needs of shareholders

From the perspective of the company, the vital interests of the shareholders are directly linked to the development of the company, and the development of the company is also a major factor affecting the interests of the shareholders. Based on this, in order to effectively protect the vital interests of the company's shareholders, it is necessary to strengthen the management of the company, to achieve scientific and effective management within the company. Based on the market economy system, the development environment of the company is becoming more and more complex, and the internal influencing factors that need to be managed and controlled are also increasing. If the influencing factors cannot be effectively controlled. However, it will damage the vital interests of the company's shareholders. For example, in a large company, shareholders generally have a comprehensive understanding and grasp of the company's actual operating situation based on the company's financial data information, among which the financial data information is basically provided by the company's manager in charge. It must be noted that there is an essential difference between the vital interests of the company's managers and those of the shareholders. Therefore, it is often the case that some of the company's managers are responsible for seeking greater interests and intentionally damaging the vital interests of the shareholders. Therefore, in order to ensure the vital interests of the company's shareholders and relevant personnel, as well as to maximize their interests, the company needs to strictly implement and implement the internal audit work, and optimize and improve the audit mechanism according to the specific situation of the internal audit work. In addition, it is necessary to establish effective restraint system for company managers in charge, so as to ensure the vital interests of company shareholders.

2.2 Needs of the Board of Directors

From the perspective of the company, the board of directors has the most authoritative and highest management rights within the company, which is the basic core link to achieve effective management of the company, and also a link between the management and all shareholders of the company. The implementation of scientific and reasonable internal audit in the process of company management can make the supervision of the company more effective, promote the effective transmission of financial data information between the board of directors and the management, help the board of directors of the company to further understand and grasp the actual operation of the company, timely discover the implementation of the company's internal policies, as well as the positive and negative effects, and then effective Adjust and modify the policy, can avoid the company's operation risk to the greatest extent.

2.3 Requirements of the management layer

From the perspective of the company, the management is not only the practitioner of the internal management, but also the basic power of the internal management of the company. As for the internal management of the company, the internal audit work can provide real and effective operational information for the management of the company, so that the management of the company can carry out targeted and targeted solutions to the problems or weak links in the company according to the information provided. At the same time, if the management of the company wants to further improve the operating efficiency of the company and seek more economic benefits, it is necessary to take the internal audit as the support, increase the organization and hierarchy of the company's internal management work, so as to make the management work more effective. Based on this, the company's internal management and internal audit work is closely related, and the internal audit work plays a decisive role.

3. EXTERNAL MANAGEMENT REQUIREMENTS

Molecular simulation technology is a new computer science and technology. It is based on the basic theory of Newtonian mechanics and quantum mechanics. Firstly, the real experiment is simulated by electronic computer, and then the atomic structure information of various compounds obtained in the experiment is injected into the software by using the developed application software, so as to construct the initial model of chemical reaction experiment and clarify the microscopic structure of compounds. Through this molecular simulation method, it can not only simulate the structure of the compound itself, but also simulate the dynamic changes of the compound during the chemical reaction process [7-10], which is a powerful supplement between conventional chemical experimental techniques and theoretical research methods. In addition, due to the rapid development of computer technology and the further correction of computational theory in the application of simulation calculation, computer chemical simulation technology has been improved day by day, and its advantages are increasingly

apparent. The molecular simulation techniques currently used mainly include three categories: molecular mechanics simulation, molecular dynamics calculation, and Monte Carlo calculation. By using the computer's graphical interface, people can directly study the behavior of chemical processes from a microscopic perspective, especially for special cases that are more difficult to achieve in conventional experiments, such as supercritical, deep undercooling, and biological nanomaterials. Its advantages will be more obvious. At present, molecular dynamics simulation technology has been applied in various fields such as chemistry, life science, medicine and material science [11]. This paper will focus on the specific application of molecular simulation technology in the fields of carbon dioxide physical properties, mass transfer process and interface behavior.

3.1 Deepen the quality of accounting information

Accounting is the basic content of the company's financial work, accounting information is the company's operation. As an important basis for development, the overall quality of accounting information directly affects the stability and sustainable development of the company, but also relates to the vital interests of the company's shareholders and creditors. At the same time, the quality of accounting information has a certain impact on the economic development of the company, so it will also affect the establishment of social and economic order. According to the relevant practical investigation and research, in the fierce market competition environment, the important factor for the failure of some companies is that the company's internal audit work mechanism is unreasonable and scientific, or even there are obvious loopholes, so that the company's financial data information is not true and unclear. If you want to deal with it effectively, the most feasible way is through the company's internal audit work. Therefore, the company's internal audit work can realize the strict supervision of the company's financial management, but also can timely understand the accounting information exposure of various problems, and then make corrections. In addition, in order to protect the public interest, it is imperative to improve the quality of the company's accounting information, which requires the cooperation of external supervision organizations and internal audit organizations, so as to realize the normal operation of the company's accounting and safeguard the company's interests.

3.2 Optimize the internal audit supervision mechanism

From the analysis of audit supervision mechanism, audit mode is mainly divided into internal audit, social audit and national audit. (1) National audit, which can realize supervision and management at different levels of the company. However, the national audit also has drawbacks, such as the need to invest a lot of manpower and financial resources, and the national audit is mainly post-audit, so the overall audit results are not ideal. (2) Social audit, which can conduct special audit of the company or audit at different levels, but because the focus of social audit work is the authenticity of financial data information, but ignores the supervision of company management, the results of social audit are not very ideal on the whole. (3) Internal audit, from the perspective of independence, compared with the national audit and social audit, internal audit still has a relatively obvious gap, but internal audit can realize the effective and strict supervision of the company's internal management mechanism, can realize the scientific supervision of the company's important business process, so as to not only control the company's internal affairs before and after, but also better solve the society The disadvantages of audit and national audit can provide more reliable audit information for the company and bring huge benefits for the development of the company.

3.3 Demand of the main body of the company

From the point of view of the main body of the company, the internal audit service and the company management have an inextricable relationship. Although different companies have many differences in internal audit services, it needs to be stated that the relationship between the two will not be affected in the slightest. In essence, the internal audit work needs to be carried out effectively under the management of the company. Therefore, only by creating high-quality internal environment of the company, can we promote the normal implementation of internal audit work and give full play to internal audit and function. On the contrary, internal audit work is conducive to the establishment of a more perfect environment for the company. When the internal audit work is effectively implemented, it can help the company to create a better environment. Today, one goal of internal audit work is to expand the value of the organization, to achieve the optimization of the company's operations and activities. The basic goal of corporate management is to establish an effective incentive mechanism between organizational value and corporate economic benefits. From a certain point of view, internal audit is a kind of evaluation mechanism, which has far-reaching significance to the development and management of the company. Scientific and reasonable internal audit can not only realize the optimization and perfection of the internal check and balance mechanism of the company, but also promote the favorable development of the company. Based on this, the management body of the company needs internal audit services. In addition, different enterprise entities require different types of internal audit services, so it is necessary to adjust the company's internal audit according to the corresponding situation.

4. CONCLUSION

In a word, the internal audit work plays a key role in the management of the company. Nowadays, the internal audit work of a company is no longer the basic content of company management, but also an important guarantee for the normal operation of a company, the competition for market share and the realization of sustainable development. Based on this, it is necessary to comprehensively analyze the current situation of the company's internal audit work, timely discover the exposed problems or shortcomings of the internal audit work, and then carry out targeted and targeted solutions and improvements, so as to protect

the stable and sustainable development of the company. CO₂ has attracted much attention due to its unique physical and chemical properties. Supercritical CO₂ has been widely used because of its mild conditions, non-toxicity and wide sources. In the field of material chemistry, molecular simulation technology, as a new scientific research method, plays an important role in the basic theory and application of CO₂. This paper reviews the progress of molecular simulation technology in the field of CO₂ research in recent years, including physical properties, supercritical point properties, transcritical point characteristics, diffusion, adsorption separation, extraction and other mass transfer properties, as well as interface properties. Compared with the traditional method, the computer simulation method has obvious advantages.

ACKNOWLEDGEMENTS

Study on 2023 Teacher Education Curriculum Reform in Henan Province; Research on the Development Path of Teaching Design Ability of Mathematics Normal University Students Based on Big Data (2023-JSJYYB-023).

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