

Research on Rural Financial Audit Work under the Strategy of Rural Revitalization

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Abstract

The rural revitalization strategy is the strategic goal put forward by the Party and the Central Committee in order to speed up the construction of new countryside. Its strategy is formulated according to various development needs and overall standards in the rural economy, and the overall goal of "strong agriculture, beautiful countryside, and rich farmers" is achieved through specific strategy implementation. Based on the background of the rural revitalization strategy, the rural financial audit department needs to play a specific role and provide audit supervision for the promotion of rural economic development.

Keywords

Rural Revitalization; Financial Audit; Audit Supervision.

1. Introduction

The report of the 19th National Congress of the Communist Party of China included the rural revitalization strategy into key projects. The strategic focus is to solve the livelihood and livelihood problems of farmers, and "three rural" is the core of the new rural construction. During the implementation of the rural revitalization strategy, rural financial auditing plays an important role in the rural revitalization strategy, including improving the effectiveness of the use of funds, ensuring the steady implementation of the rural revitalization strategy, and contributing to the rural financial disclosure system. In the process of the revitalization strategy, it is necessary to effectively solve the problems of irregular auditing process in rural areas, lack of legal support, low professional competence of auditors, and lack of independence of auditing. As a part of the national audit, the rural audit has a mandatory and independent supervision force, which effectively promotes the full implementation of the rural revitalization strategy, ensures a good development environment for the rural revitalization strategy work, and also guarantees the rural revitalization strategy to a certain extent. The legitimacy, efficiency and rationality of collective economic activities, from the perspective of long-term elections, rural financial auditing can also promote the construction of democratic politics and maintain the stability of the entire society. But at present, my country's rural financial auditing model is not perfect enough, which hinders the healthy development of rural economy to a certain extent, and infringes upon the fundamental interests and legitimate rights and interests of farmers. Therefore, strengthening rural financial auditing and establishing a universally applicable rural financial auditing model is the only way to promote the standardization and institutionalization of rural financial management, and is an important guarantee for the sustainable development of agriculture and rural economy.

2. Literature Review

With the realization of building a well-off society in an all-round way, the rural revitalization strategy has been put on the stage of history, the government has paid more and more attention to the rural economy, and the construction of new rural areas has gradually increased. The rural

financial audit work plays an important role in the implementation of the rural revitalization strategy. role, and the rural audit work also contributes its own strength to the development of the rural economy. While developing the rural economy, we should not only pay attention to the realization of short-term benefit goals, but also pay attention to long-term and sustainable economic development. The financial audit work is in progress, and we should analyze the village's collective financial situation in-depth based on the actual situation of the village's collective economy and structure. Therefore, the rural financial situation can be truly reflected in an objective, fair and open space, and the supervision power of the government and citizens can be improved.

Zhao Huanhuan (2020) found that the rural financial audit department has a special status and usually conducts audit work in the form of internal audit, so rural audit lacks a certain degree of authority [1]; Yan Huifang (2020) believes that the current rural financial management and Auditors lack the ability of big data analysis and management awareness, which leads to the information development of financial supervision work, unable to meet the needs of the increasingly developing modern society, should strengthen the concept of big data management of rural financial personnel, use big data information and technology, scientific, standardize the rural audit work, and help improve the lives of rural residents and improve the overall informatization level in rural areas [2]; Ma Lijun believes that agriculture-related audit projects should not only involve state audits, but also social audits. Internal audit and social audit are jointly carried out. Therefore, the laws and regulations related to the rural financial audit system should be improved as soon as possible, and combined with the actual situation and tips of rural financial audit, to formulate relevant agricultural audit projects that social audit can participate in. Laws and regulations and rules and regulations [3]; Zhao Zhiming (2006) believed that due to the inconsistency of interests between villagers and village managers, accounting fraud by village managers was emerging one after another. Therefore, the village-level accounting information auditing system should be reformed, and the "business at all levels" should be abolished. Competent departments should review the financial statements of village cooperative economic organizations submitted by the area under their jurisdiction" and set up audit settlement centers in township economic management stations to consolidate and strengthen the supervision function of auditing [4]; Li Ronggen (2005) believes that rural areas Debt is a prominent problem in the current rural economy that cannot be underestimated. The problem of rural debt has led to difficulties in the operation of the rural grassroots and tension among group leaders, which has seriously affected the local economic development and social stability in rural areas. In agriculture-related audit work, we must focus on rural areas. Debt [5], Han Chenxi and Yan Bo (2020) believe that township-level governments can set up comprehensive rural collective economic audit centers according to their own conditions, and the auditing of this model is subject to the vertical leadership of higher-level agencies. At this time, comprehensive rural economic auditing The status of the center is relatively clear, which enhances the independence and authority of the audit work [6].

Tong Yanjun (2011) analyzed and studied the financial problems of western rural areas. The study found that due to the relatively slow economic development and backward economy in western my country, village-level financial revenue and expenditure are extremely limited, and there is almost no need to implement rural auditing. In addition to poverty alleviation funds, the village finance has few other sources of income every year, and almost no accounts can be audited. In addition, due to poverty in many western regions, the financial funds are not enough to ensure the expenditure of audit funds, let alone the establishment of audit institutions [7]; Deng Haitao (2010) proposed "four systems" to regulate rural finance, namely agency supervision, public supervision, audit supervision, and investigation and supervision. An important means is to establish a joint supervision mechanism for auditing, finance, and economic management in towns and villages to increase audit supervision [8]; Li Xin and Wu

Lingfei (2011) analyzed the reasons for the lag in rural financial supervision and believed that the main reasons are as follows: rural self-regulation The supervision channels are blocked, the leadership consciousness is not sound, the rural supervision institutions are defective, the auditing situation is awkward, and the independence is difficult to guarantee. Authoritative [9]. To sum up, most scholars have started from the shortcomings and problems of the current rural financial auditing, and analyzed how to improve the effectiveness and efficiency of rural financial auditing in the process of implementing the rural revitalization strategy, so as to promote rural economic development and rural revitalization strategy. The successful implementation, this paper turns from the financial work in my country's rural areas to the starting point, analyzes the current financial management mechanism and audit supervision mechanism in my country's rural areas, finds a series of problems in rural financial management and audit supervision, and puts forward corresponding suggestions for the problems found. It is suggested to make some contributions to improving the function of rural audit work.

3. Current Situation of My Country's Rural Financial Work

3.1. Current Rural Financial Management Model

3.1.1. Village Account and Village Management Model

Some villages organize village committees to allocate financial personnel and set up independent accounting institutions, including separate account books, separate accounting, and separate management. Villagers have ownership and management rights over the village collective funds, and rural accountants are responsible to the village committee. The management model in which the village committee is responsible for all the villagers is called the rural financial management model [10]. Under this mode, village cadres can accurately and timely grasp the financial situation of the village through the management mode of village account and village management, and solve relevant problems in a timely manner because they fully understand the situation of the village. However, if the level of economic development in the village is low, the financial system is not sound, the independence of rural financial personnel is low, and there is no good professional ethics, then the village management model of village accounts is not applicable. The hired financial personnel are supervised and guided by the township finance institute and are responsible to the village committee [11]. The village and town financial personnel need to fill in the original vouchers and account books of the village and formulate financial statements. Under the "Village Accounts and Village Management" model, the "accounts" management power systematically reflects the autonomy of the village committees and clarifies the status of rural financial management.

3.1.2. "Town" Management of Village Accounts and Townships

The management mode of village accounting management by township (town) refers to the management mode of unified management, unified arrangement of village finances, establishment of accounts in separate villages, and centralized accounting, that is, "accounting in the village, cashier in the town". Submit the documents to the Agricultural Economics Station every month, and the Agricultural Economics Station can take care of them. Compared with the management mode of "village account and village management", on the one hand, the village account township (town) management supervision is stronger, and the agency bookkeeping department has strong professional competence, which can provide accurate, timely and reliable accounting services for the village. It ensures the expenditure of various activities in the village and the needs of construction funds; on the other hand, because the accountant does not know much about the situation of the collective economy and is only responsible for bookkeeping, the accounting management can only be more difficult to exert, and its accounting management can only be relatively weaker.

3.1.3. Dual-tube Mode

The dual escrow model refers to a model in which the ownership and management rights of the village collective funds remain unchanged, and the township and village jointly manage the collective funds. There are some reserve funds and daily expenses in the village. The audited rural finances are submitted to the township economic management station by the accountants, and the accountants record the accounts on the spot after the audit is correct. Compared with the first two models, the double-pipe model is more powerful in rural financial supervision. Each economic transaction needs to be signed by the manager, rural financial management team, village committee director or village branch secretary on the original voucher. Only after approval can the account be entered. However, due to its compulsion, this model weakens the power of villagers to self-manage. The township economic management station and the township economic management station are responsible for auditing and supervision, and the village collective fund accounting is in charge, which violates the principle of independence of auditing.

3.2. Current Situation of Rural Financial Audit

3.2.1. There is an Audit Department in the Township Economic Management Station

This model is established by the rural cooperative economic organization, and the established audit institution is responsible for the audit work of the cooperative economic organization. Currently, this audit model is widely used in rural areas. If the rural cooperative economic organization does not have an audit institution, the audit institution of the township economic management station is responsible. Under this model, the rural township economic management station is responsible for the daily operation and management work and the audit work of rural collective economic organizations. There is no special auditor position, but the operation and management personnel are responsible for the audit work, or an audit station is established under the economic management station. The personnel of the audit station are specially responsible for the rural financial audit work. The essence of this model is the internal audit of the management system, which is under the dual leadership of the higher-level Ministry of Agriculture and Economics and the township government.

3.2.2. Township Governments Set up Separate Audit Departments

Under this model, the rural collective economic audit institution is directly under the leadership of the township government. It is an internal organization of the township government, not under the leadership of the township economic management station, and is parallel to other functional departments within the township government. Among them, auditors are specially equipped, and township audit institutions carry out corresponding audit work on the economic activities and financial status of rural collective economic organizations, which is essentially an internal audit of township governments.

3.2.3. The Rural Democratic Financial Management Team Audits the Rural Financial Affairs

According to relevant laws and regulations, villagers committees should implement a democratic financial management system. The residents committee sets up a rural democratic financial management group, which consists of 3 to 5 people, and is elected by the villagers' congress. The government reported the situation and made comments.

4. Problems in Rural Financial Audit

4.1. Low Legal Status

As a basic audit component in the national audit system, rural audit work is not very high in legal status, and the relevant laws, regulations and clauses are not perfect. In practice, due to

the lack of relevant legal support, there will be some irregularities. or unreasonable manifestations, thereby affecting the normal conduct of financial audit work. In addition, in the absence of relevant legal support, the rural financial audit department has a strong dependence and lacks authority itself. Therefore, auditors lack due independence in the process of conducting audit work, and audit work is often conducted internally. The form of auditing has not achieved the desired effect in the supervision of the financial activities and economic activities of the relevant personnel of the township government, thus affecting the binding force of the audit and causing the distortion of rural financial data.

4.2. The Professional Quality of Financial Auditors Needs to be Improved

Due to the big difference between rural living environment and urban living environment and economic development, it is impossible to retain excellent financial staff in rural areas, and a qualified auditor should have professional auditing knowledge and corresponding professional competence, data processing, Data analysis capabilities. On the one hand, most of the accountants in rural areas are performed by the account reporting personnel of the village economic management station. When they conduct audit work, due to the lack of professional knowledge and professional skills, the standardization of audit work is greatly reduced to a certain extent; on the other hand, the village financial The examination and approval work is mostly performed by village directors. However, most village committee directors have not undergone professional study and training, which affects the quality of examination and approval work and further limits the quality of audit evidence. In actual work, rural audit staff do not have the sense of responsibility for audit work, which makes most staff treat audit work negatively, lack audit rigor and due skepticism, and make rural audit work unable to be carried out efficiently and effectively.

4.3. Lack of Scientific Audit Data Management Mechanism

Due to the limited living conditions and material conditions in rural areas, the rural financial work lacks a sound working mechanism. According to the corresponding regulations, the audit files of the unit shall be handed over and managed on a regular basis, and the audit files shall be kept for three grades: permanent, 30 years, and 10 years. The audit materials to be kept include: project initiation documents (including audit notices, unit self-inspection reports, basic information of the audited units, etc.), certification documents (including audit commitment letters, audit evidence, audit work papers, etc.), conclusions Documents and materials (including the audit report, the letter for soliciting opinions on the audit report, the written opinion of the auditee on the audit report, etc.), other documents for reference, the custody of audit materials, and screening and classification according to the audit items as required, with complete and The filing standard shall be implemented for the electronic data archives, and the human-computer integration shall be implemented, and the electronic written consent shall be archived and kept. However, due to the lack of professional competence and due professional quality of rural financial auditors, as well as the backward economy and equipment environment in rural areas, the management of rural audit data lacks material conditions and scientificity, and is prone to loss and tampering.

4.4. The Rural Audit Work is not Standardized

The audit work has a strict audit process. However, under normal circumstances, due to the rural financial work, whether it is "village account village management", "village account township (town) management" or "dual management model", its financial personnel are responsible for superior management. Departments are highly dependent, so rural financial work lacks an effective supervision mechanism to constrain financial personnel and auditors (auditors may be concurrently held by financial personnel or account reporting personnel at the management station), which directly leads to the lack of due independence of audit work.

In actual work, the work is often carried out according to the personal standards of the auditors, and the rural financial auditors lack the professional audit ability and skills. In order to reduce the workload, it is very likely that the audit work is not carried out according to the standard audit process. For example, the audit evidence was insufficiently obtained, the matters requiring on-site review were perfunctory only through oral communication, and the audit report covered up the facts according to the preferences of the superior leaders. Irregular audit procedures make rural financial audits seriously distorted.

4.5. Lack of Independence of Audit Work

Due to the special management mechanism of rural audit, its financial personnel mainly include agency bookkeeping, village committees self-appointed accountants, and rural financial management teams are employed. The superior leadership of the government essentially lacks the corresponding independence. Financial audit requires open and fair disclosure of audit results after the audit work is completed, so as to improve audit transparency and strengthen the supervision efficiency of the people. However, in fact, most rural audit work in my country cannot be open and transparent. Furthermore, rural audit institutions lack a sound internal control system, such as original vouchers and documents being entered into the accounts without review, loss of accounting data, incomplete accounting data, etc. These situations directly affect the audit quality.

5. Suggestions on Financial Auditing in the Context of Rural Revitalization

5.1. Actively Publicize the Importance of Rural Financial Audit Work

The rural financial audit work is an important part of the national audit, which cannot be ignored. It is necessary to ensure that the rural audit work is implemented. As an important starting point for economic supervision, the audit department is usually established by party committees and governments at all levels. Its work is complex, has strong professional requirements, is difficult, and has many contradictions. Some people do not understand the audit work. Audit work is prone to certain misunderstandings, thus increasing the difficulty of smooth audit work to a certain extent. Therefore, in order to ensure that the audit work can give full play to its supervisory effect, it is necessary to strengthen the supervision and publicity of rural financial auditing, so that from the people to the government staff and then to the auditors themselves, they can fully realize the importance and necessity of the audit work and the importance of the audit work. Specific content, working methods, etc., so as to actively cooperate with the audit staff in the audit work, and promote the smooth progress of the audit work department's supervision work, so as to better complete the audit tasks, give full play to the role of financial audit supervision, and contribute to rural revitalization. The full implementation of the strategy lays a solid foundation.

5.2. Clarify the Key Points of the Audit and Grasp the Key Points of the Audit

When carrying out the rural financial audit work, in order to form a supporting process with the implementation of the rural revitalization strategy, the auditors should effectively grasp the key points of the audit, clarify the audit key points, make reasonable use of audit resources, and conduct audit work on key departments and key funds in a targeted manner. . The key points that should be clarified in the rural audit work: First, the audit of bonds and debts. The rural financial auditors should sort out the transactions between farmers and various departments or institutions in the township, verify the loans in various banks and cooperative credit cooperatives, and list the assets and liabilities. Table of funds for each item; followed by audit of non-productive expenditures. There may be some bad behaviors such as a small number of cadres using public funds for private use, eating and drinking public funds, embezzlement and misappropriation. We should strengthen auditing of non-productive expenditures, enhance the

people's awareness of supervision, and improve the relationship between the Democratic Party, to effectively eliminate the problem of the style of leading party and government cadres, improve the efficiency of collective fund use through audit suggestions and audit rectification, and speed up the development of the rural economy; the third is the audit of agricultural contracting contracts, which mainly examines the legality, rationality and terms of the contract content. Fairness, whether the cashing is timely, whether the documents are complete, etc., examine whether there are "overhead contracts", "favor contracts", "formal contracts", etc., and through audit inspections, strengthen the maintenance of laws and protect the rights and interests of both parties; again, farmers are responsible for the audit, each The project should go through the final accounts, budget and approval procedures according to the prescribed procedures. Check whether the above contents are complete. According to the regulations, it is not allowed to add or withdraw items without authorization, and check whether there is any money that exceeds the project expenses; Cadres, including the village party secretary, village director, village accountant, etc., conduct economic responsibility audits during their term of office, improve their sense of responsibility, and urge leading cadres to implement their work; the last is the audit of family planning transfers and disaster relief funds. Audit and review to see whether the disaster relief funds and corresponding special funds are used for special purposes, whether there is misappropriation, private use of public funds, etc., whether the materials have been released in place, whether they are distributed reasonably, and whether there are serious violations of law. efficacy.

When carrying out audit work, rural financial personnel should abide by the working principle of comprehensive audit, select audit key points and key audit items in a targeted manner, make reasonable use of audit resources, conduct comprehensive monitoring of the departments and units involved, and detect illegal and disciplinary behavior from the source. , to build a solid foundation for the full implementation of the rural revitalization strategy.

5.3. Open, Transparent, Objective and Impartial Audit Work

In the process of auditing the economic responsibility of relevant personnel in agriculture-related departments, auditors need to uphold an objective and fair working attitude, and comprehensively disclose the financial funds of the audited unit, as well as the management of economic activities and special funds, and mainly review the use of funds. Legality, rationality, and openness. In the actual audit work, the leadership preference problem in economic responsibility can be discovered in time. Under such an audit mode, it can effectively improve the level of supervision of leading cadres, improve the sense of responsibility of leading cadres and Integrity awareness. In the process of economic responsibility audit, the audit procedures that can be used are: inspection, observation, confirmation, analysis procedures, etc., including talking with relevant personnel and checking their financial account books. Through audit reports, audit recommendations and audit disclosures, the economic responsibility audit of township leaders can effectively urge the audited object to carry out rectification, and can better understand the relevant personnel's lawful administration and clean office.

5.4. Improve the Professional Competence of Auditors

The rural audit work has a strong effect on the successful implementation of the rural revitalization strategy. How to do a good job in the rural audit work and improve the professional competence of the village auditors must be done, and the professional skills, professional knowledge level, Correct its work attitude, standardize the business process of agriculture-related audit, and standardize the behavior of auditors in the audit work. In addition, the specific job responsibilities of auditors should be clarified, and rural financial auditors should be strictly selected in accordance with relevant professional requirements and regulations, and the professional ability and professional knowledge of auditors should be assessed and trained annually, quarterly, and monthly, and an elimination system should be

formulated. , urge auditors to continuously improve their own professional level, regularly pay attention to the ideological trends of rural auditors, and avoid negative responses to work, perfunctory work attitudes, and wrong thinking of taking jobs for personal gain, etc.

5.5. Improve the Management of the Rural Audit System

5.5.1. Improve the Management System

The effectiveness of rural financial auditing depends on whether the management system is reasonable, and an effective management system can effectively restrain the behavior of relevant staff. Rural financial auditing lays a solid foundation for the comprehensive and successful development of the rural revitalization strategy. An effective management mechanism can greatly improve the efficiency of rural financial auditing, and can make the auditing process more rigorous, so that auditors can strictly abide by the auditing process to conduct audits To avoid mistakes in the audit of agriculture-related projects and improve the timeliness of rural financial audit work [12], in the actual audit work, the problems found and exposed problems can be improved in time. When formulating the management system, put the vital interests of the people in the first place, pay attention to every detail, and all economic interests related to the villagers should be within the scope of the system. When it comes to the actual economic exchanges with the villagers, it is necessary to conduct a real review and record, and organize the obtained audit evidence into the audit working papers. After the work is completed, it should be properly kept as an audit file. In addition, it is necessary to establish a rural financial audit disclosure system, which to a certain extent avoids the problem of violation of laws and disciplines in the work. If there is any violation of professional ethics by the auditors during the audit process, they will be dealt with seriously in accordance with the relevant laws and regulations. , assign specific responsibilities to individuals, discover problems in the audit process from the source, and require a accountability system. Even if auditors have left their posts, they must bear corresponding responsibilities for the projects they are responsible for. Strict review and supervision mechanisms, To avoid the fluke mentality of using power for personal gain in the work of auditors, improve the quality of agriculture-related audit services, and provide a good working environment for the full implementation of the rural revitalization strategy.

5.5.2. Improve the Internal Control System

To ensure the effective implementation of rural financial audit supervision, a sound internal control system is essential. Taking the accounting audit system issued by the national financial department as the standard, combining the specific rules and regulations and the actual situation in rural areas, improve the internal control system and strengthen the responsibility system. correlation. First, follow relevant laws, regulations and rules, and take the internal control system of financial audit as the standard for auditing electroplating; secondly, when rural auditors carry out agriculture-related projects, they should strengthen communication with rural collectives and related personnel to fully understand The cause and effect of each business, grasp the ins and outs of important economic business funds, to ensure the authenticity and integrity of the audit evidence obtained; finally, in the process of improving the construction of the internal control system for rural financial audit, it is necessary to combine the actual situation of the village collective, Formulate a targeted, time-sensitive and feasible internal control system to avoid the occurrence of a situation where the system does not match the actual situation and the situation where people are superfluous. When setting up the internal control system for rural financial auditing, every link is essential. Once a link is missing, there may be adverse consequences of supervision effectiveness, which will have extremely adverse effects on the audit work. In the establishment and improvement of rural areas In addition to the internal control system of auditing, strengthening the democratic

supervision of villagers and double supervision can ensure the successful implementation of financial audit supervision.

6. Conclusion

As a big agricultural country, my country has completed the goal of building a moderately prosperous society in an all-round way. The rural revitalization strategy has been incorporated into the national key project. The rural financial audit provides a good working environment and lays a solid foundation for the comprehensive realization of the rural revitalization strategy. There are problems such as low legal status, low professional quality of rural auditors, lack of professional competence, and insufficient internal management mechanism. These problems have seriously affected the smooth development of rural audit work, and thus seriously affected the overall implementation of the rural revitalization strategy. And to some extent hinder the development of rural economy. The rural audit work is not only closely related to the construction of the new countryside, but also concerns the real interests of the masses. Therefore, the rural audit work is an important means to build the new countryside and strengthen the construction of a clean government at all levels of the party organization.

To solve the problems in rural auditing work, we should: increase the publicity of the importance of auditing work, clarify the key points of auditing, grasp the key points of auditing, carry out auditing work in an open, transparent, objective and fair manner, improve the professional competence of auditors, improve Internal control system and other aspects. Rural financial auditing can not only ensure the fairness and impartiality of rural financial management, but also play a certain role in rural economic development. Through the rural audit supervision mechanism, the village collective economic business activities can be disclosed openly and transparently, and audit opinions can be put forward to supervise audit rectification. The development of my country's rural areas is very favorable, and it has contributed to the full completion of the rural revitalization strategy.

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