

Social Governance Paths to Improve the Efficiency of Rural Collective Economic Audit

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Abstract In view of the series of problems found in the rural collective economic audit in Zhangdian District of Zibo City in the past five years, this study used empirical research methods to deeply analyze the current situation and existing problems of the village collective audit work. On this basis, typical cases were selected for in-depth analysis, the effects of different audit modes were compared, and the reliable paths to improve the efficiency of village collective audit were studied and considered. The results show that the social governance strategy plays a positive role in improving the efficiency of village collective audit. This study is expected to provide a reference for the improvement of village collective audit efficiency, and is of great significance to improve the village collective financial management and promote the improvement of the rural governance system.

Key words Rural collective economy, Audit efficiency, Social governance, Paths

0 Introduction

Agricultural, rural and farmer work is the fundamental policy for national development. Under the background of rural revitalization strategy in the new era, the financial management of village-level collective economy is particularly critical. Strengthening audit efficiency has become an urgent task at this stage, which is very important for standardizing village collective financial management and optimizing rural governance structure.

In this study, we intended to construct an analytical framework for social governance paths. By means of empirical research, we analyzed the current situation and problems of village collective audit in depth, aiming at exploring effective ways to improve audit efficiency. On the basis of extensive collection of information, we selected representative cases for detailed analysis, and compared and evaluated the effects of different audit models. We intended to reveal the role of some social governance strategies in improving the effectiveness of village collective audit, and further explored the internal relationship between these strategies and the sustainable development of village collectives. The research results will provide theoretical support and practical reference for further improving the efficiency of village collective audit.

1 Research background

1.1 Current problems and challenges faced by village collective audit At the present stage, the village collective audit work is facing many challenges and difficulties. On the one hand, due to the uneven financial management at the village level, the effective promotion of audit work encounters difficulties. On the other

hand, the audit system needs to be improved, and the imperfection of audit norms and standards makes the credibility and transparency of audit results questioned. In addition, the shortage of audit resources and the low professional quality of auditors in some areas limit the quality and efficiency of audit work. Furthermore, the diversification and complexity of village collective economy and the universality of audit objects make the audit task more arduous. Therefore, the current situation of village collective audit shows the characteristics of diversification, complexity and severity.

1.2 Urgency of improving audit efficiency At the current stage, the need to improve the efficiency of village collective audit is becoming more and more prominent. With the continuous progress of social economy and the optimization of rural governance structure, the requirements for the efficiency and quality of village collective audit are also constantly improving. Audit, as a key supervision and management work, its efficiency directly affects the orderly operation and development quality of village collective economy. However, there are still many problems and challenges in the practice of village collective audit, such as the non-standard audit process, the lack of audit data, and the untimely audit feedback, which seriously hinder the improvement of audit efficiency. In view of these problems, it is urgent to strengthen the improvement of audit efficiency in order to meet the needs of the development of village collective economy. Firstly, we should strengthen the organization and management of audit, build a sound audit system and standardized audit process, so as to enhance the standardization and normalization of audit work. Secondly, we should pay attention to the training and introduction of auditors, improve their professional quality and ability, and ensure the quality and efficiency of audit. In addition, it is necessary to increase investment in research and development of audit technology and methods, make full use of information technology and data analysis tools, and enhance the scientific and technological content and intelligent level of audit work. Finally, it is necessary to strengthen

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the supervision and evaluation of audit effectiveness, establish a sound audit supervision mechanism and effect evaluation system, identify and correct the problems in the audit process in time, and ensure the effective implementation of audit work.

2 Research methods

2.1 Path analysis framework of social governance In the study of improving the efficiency of village collective audit, it is a core task to clarify the construction of social governance path. The social governance path analysis framework aims to identify and understand the key factors affecting audit effectiveness, which include social, cultural, economic and policy dimensions. Under this analysis framework, the first thing to be determined is the gap between the objectives of the audit work and the actual implementation, which is based on the conceptual mapping of the existing audit process and the systematic combing of the elements of the audit work. Another important module in the framework is about how to use social resources and how to build an effective incentive and restraint mechanism within the village collective. The design and implementation of these mechanisms are inseparable from the in-depth understanding and analysis of the actual governance needs of village collectives.

In this process, considering the diversity of village collectives and the complexity of audit environment, the social governance path analysis framework adopts the method of multivariate analysis; Through the selection of sample villages, the optimization design of audit workflow was carried out, and the ability structure of auditors, the application of audit technology and the formulation of audit standards were comprehensively evaluated. In addition, the framework also emphasizes the role of information transparency and social supervision, and suggests that the audit results should be widely disseminated to villagers through the establishment of an open and transparent feedback mechanism of audit results, so as to enhance public participation and social influence of audit.

In order to ensure the practicability and effectiveness of the analytical framework, it is necessary to conduct several rounds of empirical tests and modifications. The collected data cover the financial changes before and after the audit, villagers' satisfaction, abnormal losses in the audit process and other indicators, and reveal the improvement path of audit effectiveness through data analysis. Furthermore, the social governance path analysis framework takes into account the policy guidance and financial support of the local government, and in some cases, it will also analyze the mode and effect of the local government's support for the village collective audit. In this study, we discussed the role of local government in the process of improving the efficiency of village collective audit and the corresponding policy design.

To sum up, the social governance path analysis framework fully combines the perspectives of audit theory, governance practice and behavioral science, not only pays attention to procedural compliance and efficiency improvement, but also pays more attention to the deep integration of audit with the social culture and de-

velopment needs of village collectives, hoping to form a set of methodologies with moderate originality and practicability to meet the needs of village collective audit in specific regions. The audit practice guided by this framework is expected to provide sustainable financial supervision and anti-corruption work for village collectives, and contribute scientific theoretical basis and practical guidance to the improvement of rural governance system.

2.2 Data collection and analysis method The method of data acquisition and analysis is one of the core steps of this study. In order to comprehensively and objectively understand the current situation and existing problems of village collective audit work, we adopted a variety of data sources and analysis methods.

First, we collect a large number of relevant data through literature research and government documents, including village collective financial statements, audit reports, policy documents and so on. These data provide us with a comprehensive understanding of the village collective audit situation and provide a basis for subsequent analysis. Second, we used a combination of qualitative and quantitative methods to analyze the data. Qualitative analysis mainly includes content analysis of policy documents and literature, as well as in-depth interviews and content analysis of cases. Quantitative analysis mainly includes the statistical analysis of financial data and the quantitative evaluation of the effect of different audit models.

On the basis of data collection, we used SPSS and other statistical software to analyze the data in depth. Through descriptive statistics, correlation analysis, regression analysis and other methods, we revealed the influencing factors and mechanisms of different audit modes on the effectiveness of village collective audit, which provides an objective basis for subsequent discussion. In general, data collection and analysis methods played a crucial role in this study. Through multi-angle and multi-level data collection and analysis, we can understand the current situation of village collective audit work more comprehensively, and provide scientific basis and practical guidance for improving audit efficiency.

3 Empirical research

3.1 Case analysis of improving the efficiency of village collective audit In order to improve the efficiency of village collective audit, we selected several typical cases for in-depth analysis. First of all, in the audit work of Village A in Zhangdian District, we adopted a new type of audit technology, combined with digital audit means, to achieve rapid collection and analysis of audit data. Through the introduction of intelligent audit system, auditors can more efficiently identify audit objects and quickly sort out audit priorities, thus improving the efficiency and accuracy of audit work.

Secondly, in the case of Village B, we focused on the professional training and staffing optimization of the audit team. Through training, the professional level of auditors is improved, and they are more familiar with audit norms and technical requirements, thus improving the quality and standardization level of audit work.

Besides, through the rational allocation of the number and structure of auditors, the audit work can better cover all areas and ensure the comprehensiveness and depth of the audit.

In addition, in the case of Village C, we tried the audit model of cooperation with local villagers. By introducing villagers' representatives to participate in the audit work, the transparency and democratization of the audit process have been promoted. Villagers' representatives can put forward audit concerns and suggestions for improvement from their own reality, which makes the audit work closer to the reality at the grass-roots level and enhances the credibility and operability of the audit. To sum up, these case studies show that various measures, such as adopting new technologies, strengthening personnel training and optimizing organizational model, can effectively improve the efficiency of village collective audit. These experiences and practices have reference significance for the improvement of rural audit work in other areas, and can provide useful reference for promoting the improvement of rural governance system and the improvement of village collective financial management.

3.2 Case comparison and effect evaluation In the empirical research stage, we selected several typical cases for in-depth analysis, aiming at comparing and evaluating the effects of different audit models, in order to reveal the effective path to enhance audit efficiency. These cases cover village collectives of different regions and sizes to ensure the comprehensiveness and representativeness of the research results. By comparing and analyzing the actual operation of different audit modes, we found some significant differences.

First of all, there are a series of problems in the audit efficiency of village collectives using the traditional audit model, such as the long audit cycle and the difficulty in implementing the audit results. In contrast, the village collectives adopting the innovative audit model are more prominent in audit efficiency, more efficient in audit process, more operational in audit results, and better able to guide financial management and governance practices. When we further evaluated the effect, we found that the innovative audit model can not only improve the audit efficiency, but also have a positive impact on the sustainable development of village collectives. Through information disclosure and problem feedback in the audit process, village collectives can timely adjust management strategies and improve governance level, so as to better meet the needs of local economic and social development, and promote the improvement and sustainable development of rural governance system.

In summary, by comparing and analyzing the effects of different audit modes, we verified the important role of innovative audit mode in improving audit efficiency and promoting the sustainable development of village collectives. This conclusion provides an important theoretical basis and practical guidance for improving the village collective financial management and perfecting the rural governance system, and has a strong practical value and promotional significance.

4 Discussion and analysis

4.1 Analysis of improvement path efficiency In the research, we carried out a thorough analysis to the enhancement village collective audit potency way, and conducted the appraisal regarding its effectiveness. (i) We examined the role of different social governance strategies in improving audit effectiveness. By comparing and analyzing the implementation and effectiveness of various strategies, we find that some strategies have shown positive effects in promoting the effectiveness of audit work, especially in the aspects of village collective financial management and internal supervision mechanism construction, the implementation of some strategies makes the audit work more efficient and standardized, and provides an important guarantee for the good operation of village collectives. (ii) We discussed in depth the relationship between these strategies and the sustainable development of village collectives. We realize that the improvement of audit work is not only for the immediate work efficiency, but also for the long-term development of village collectives. The implementation of some social governance strategies can promote the standardization of village collective organizations and enhance their sustainable development ability. For example, establishing a sound financial management system can not only regulate the use of funds, but also improve the credibility of village collectives and lay a solid foundation for their future development. Generally, there are many ways to improve the efficiency of village collective audit, which need to start from system construction, supervision mechanism, personnel training and other aspects in order to achieve substantive results. In practice, it is necessary to formulate and implement corresponding social governance strategies according to the actual situation and needs of different village collectives, so as to achieve the continuous improvement of audit efficiency, promote the improvement of rural governance system and the sustainable development of village collectives.

4.2 Discussion on governance strategy and sustainable development When discussing the relevance between social governance strategies and improving the efficiency of village collective audit work, we used a comprehensive analysis method to study the specific impact of different social governance strategies on audit efficiency. Taking Zhangdian District, Zibo City, Shandong Province as a case study, we revealed the direct impact of governance strategies on the improvement of audit efficiency by comparing the audit reports, financial data and feedback from village collective members before and after the implementation. The study results show that strengthening the professional training of auditors and improving their professional level have a significant effect on the effective discovery of financial problems and risks. In the training process, we should pay attention to improving auditors' understanding of new economic activities, so as to make the audit work more suitable for the actual needs of the village collective economy. In addition, the introduction of information technology means and the establishment of audit management system using modern information technology such as big data analysis and cloud compu-

ting provide strong support for the implementation of audit work. By comparing the audit turnaround time, error reporting rate and other indicators before and after the implementation of information management, we can find that information management significantly improves the efficiency and accuracy of audit. Governance strategies also include strengthening the social supervision of village collective audit work and promoting the transparency of audit work. Social supervision includes not only the routine supervision of superior competent department, but also the disclosure of audit results to villagers through mechanisms such as villagers' congresses and the acceptance of extensive social supervision. This measure effectively enhances the villagers' attention to the village collective financial management, and also strengthens the villagers' trust in the audit work. Through the analysis and comparison of the implementation effects of various governance strategies, it is found that these measures can promote audit efficiency from different levels, but also face certain challenges and difficulties, such as capital investment in information construction, continuous improvement of auditors' professional ability, *etc.* In terms of sustainable development, improving audit efficiency is conducive to the effective protection and rational use of village collective assets, thus ensuring and promoting the development of village collective economy and improving the living standards of villagers. Survey data show that the transparency and standardization of village collective financial management directly enhance villagers' confidence in the development of village collective economy, and provide a solid foundation for social stability, economic development and environmental protection. In summary, through the application and effect evaluation of different social governance strategies in village collective audit work, we constructed a set of audit efficiency improvement model suitable for the current rural economic and social development. This model not only promotes the quality and efficiency of audit work in practice, but also provides a strong policy support and theoretical framework for the sustainable development of village collectives.

5 Conclusions

As the core link of village-level financial management, village collective audit plays a vital role in promoting the optimization of rural governance system. In this study, we used the path analysis framework of social governance, relying on empirical research methods, to deeply analyze the current situation and problems of village collective audit. After a detailed analysis of a large number of collected data, we selected typical cases, and compared and evaluated the efficiency of different audit models, aiming at exploring practical ways to improve audit efficiency. The empirical research results show that some social governance strategies have played a positive role in improving the efficiency of village collective audit. Especially in the case study, some specific measures have made remarkable achievements in enhancing the accuracy, timeliness and integrity of the audit work. The implementation of these strategies not only improves the audit efficiency, but also

helps to find and solve the problems in the village collective financial management, and provides a solid guarantee for the sustainable development of the village economy. Furthermore, this study also explores the relationship between these governance strategies and the sustainable development of village collectives. The study shows that efficient audit work can promote the standardized operation of village collectives and enhance the competitiveness and sustainable development potential of village-level economy. By building a sound financial management system and standardized audit mechanism, village collectives can make more efficient use of resources, promote the development of rural economy, and achieve both economic and social benefits.

In conclusion, this study provides theoretical support and practical guidance for improving the efficiency of village collective audit. Through the analysis of the application of social governance strategy in the field of audit, this study puts forward feasible paths and methods, which has important practical significance for optimizing the village collective financial management and promoting the improvement of the rural governance system.

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