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## The Enterprise Risk Management and the Risk Oriented Internal Audit

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### ABSTRACT

With the development of the economic globalization, the risks that enterprises faced are increasing. In order to cope with the risks, the enterprise risk management requires the internal audit. As an important part of the internal control, the risk oriented internal audit emerges to monitor the process of the enterprise risk management. So enterprises can control and evaluate the risks more and more suitable. The research focused on the importance of the risk oriented internal audit, and also studied the status of our risk oriented audit, then the research proposed some strategies and suggestions to promote the application of the risk oriented internal audit so as to ensure the effectiveness of the enterprise risk management.

### KEYWORDS

Risk Management; Internal Audit; Risk Oriented

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