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Current Situation and Reform of Talent Training in Colleges and Universities from the Perspective of Big Data Audit

Haoyu Wang

School of Accountancy, Anhui University of Finance and Economics, Bengbu, China

Abstract

The era of big data has had a profound impact on traditional, expectation of audit in the new, era has been further raised to the height of full audit coverage The cross-integration of emerging technologies and audit also puts forward higher requirements for the information technology ability and big data thinking ability of audit talents. The audit teaching work of colleges and universities should also conform to the objective law of the development of the times, improve and adjust teaching methods, and universities responsible for training auditors should also carry out innovation and curriculum teaching reform in the field of education. This paper analyzes the current situation of college talent training from the perspective of big data audit, and puts forward feasible reform measures for the training of college audit talents in the future in order to adapt to the development of the times.

Keywords

Big Data Audit; University; Talent Development; Reform.

1. Introduction

With the development wave of the global digital economy, the industrial structure has been continuously optimized and upgraded, and the application of big data in the industry has gradually deepened. The whole society has been in the era of great integration, great intersection, and big science, and all industries are facing challenges and changes, which are profoundly changing the social production mode and economic form, and are also profoundly changing the collection of audit trails, the expansion of audit content, the use of audit methods, the analysis of audit data and the use of audit results, and relevant talents have become the primary resource for the development of the digital economy. Therefore, cultivating high-quality, high-skilled application-oriented big data talents has become an urgent problem to be solved in major universities.

2. Requirements and Characteristics from the Perspective of Big Data Auditing

In this era of the development of Internet technology and the ever-changing mobile big data, the big data cloud analysis technology platform system from the establishment, implementation, operation management, and then to the later stage of the platform data security protection application and application innovation, etc., are extremely in need of a large number of high-quality compound talents with both the ideological methods and practical ability of mobile big data cloud analysis technology. In the era of big data, information audit has also put forward a higher level of talent demand for the improvement of the comprehensive business ability of information audit professionals and the use of modern electronic technology, which requires us to list the education and training of big data information audit professionals as the focus of our current work.

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2.1. Requirements for Audit Work from the Perspective of Big Data Auditing

(1) Big data is a collection of data with large capacity, multiple types, fast access speed and high application value, and is rapidly developing into a new generation of information technology and service formats with a huge quantity, scattered sources and diverse formats for collection, storage and correlation analysis, from which new knowledge is discovered, new value is created and new capabilities are improved.

(2) Build a big data audit work model, improve audit ability, quality and efficiency, and expand the breadth and depth of audit supervision. To meet the needs of big data auditing, build a national audit data system and digital audit platform, actively use big data technology, increase the comprehensive comparison and correlation analysis of business data and financial data, unit data and industry data, and cross-industry and cross-field data, and improve the ability to use information technology to check problems, evaluate and judge, and macro analysis. Explore the establishment of a real-time audit supervision system and implement online auditing.

(3) To innovate the audit management mode and organizational mode, it is necessary to vigorously promote the modern audit comprehensive model, and comprehensively promote the digital audit method of "overall analysis, discovery of doubts, decentralized verification, and systematic research". With the goal of improving audit capabilities and audit efficiency, we will increase the intensity of data centralization, improve the national audit data center, and form a unified national audit information system. Increase the intensity of data analysis, expand the use of big data technology, greatly improve the ability to use information technology to discover problems, evaluate and judge, and macro analysis, and form a "national audit cloud".

(4) Adhere to the party's centralized and unified leadership, and optimize audit supervision responsibilities. The full coverage of the audit involves, as party organs. Actively promote big data auditing, adhere to strong scientific and technological auditing, and strive to improve the quality and efficiency of audit supervision through informatization and digitalization. Strengthen the guidance and supervision of the internal audit work of audit supervision targets, and promote party and government organs, enterprises and institutions to resist risks more effectively and achieve high-quality development.

2.2. Characteristics of Audit Work from the Perspective of Big Data Auditing

(1) Efficiency. Big data audit can greatly improve the efficiency of audit work and promote the in-depth development of audit work. After the auditors collect big data, they use electronic and computer technology to quickly summarize, screen, and analyze big data, and can quickly find problems.

(2) Check and analyze the accuracy and completeness of the data. Using big data audit methods, auditors can effectively conduct comprehensive, systematic and complete analysis of big data, and achieve full coverage of financial data and business data inspection.

(3) Irreplaceability. Big data audits significantly reduce the materiality risk of audit testing. Big data auditors use computer language to conduct data summary analysis, stage feature analysis, distribution trend analysis, data field comparison analysis, and correlation analysis between big data of related units, which can comprehensively and systematically test big data.

(4) Convenience. The use of big data audit can realize the related audit of related units or different subordinate institutions of the same unit, which greatly saves audit time and improves audit efficiency. Auditors use big data to conduct data analysis before the audit implementation stage, and correlate management data from multiple platforms such as finance, finance, taxation, industry and commerce, so that auditors can have a more comprehensive understanding of the situation of the audited unit.

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(5) Pertinence. According to certain characteristics of the audited unit and the audited matter, auditors use big data audit methods to quickly find useful information from massive information, find audit trails, find out audit doubts, and lock audit targets.

3. Second, The Current Situation of Talent Training in Colleges and Universities from the Perspective of Big Data Audit

3.1. Insufficient Awareness in Colleges and Universities

(1) Theoretical courses are greater than practical courses. Most of the curriculum system of some universities is based on traditional auditing, and it is difficult to meet the work requirements of auditors in the new era, because the school pays too much attention to the grasp of theoretical knowledge when opening courses, and fails to comprehensively promote auditing practice and information courses. It is difficult for students to carry out sufficient practical training with fewer practical hours, and the practical courses are still completed in traditional classrooms, and students are not required to experience the specific application of big data audit in the enterprise, and the improvement of students' practical skills is limited, and it is difficult to cultivate students with high-level practical ability.

(2) The deep integration of university teaching and enterprise teaching has not been achieved. The traditional auditing theory of "big data audit" is taught by college teachers, while big data audit and application and big data audit practice are taught by enterprise teachers. However, the truly integrated curriculum should be a deep integration of theory and practice, parallel teaching, so that students can think about how to apply practical skills while learning theoretical knowledge, and deepen their understanding of theoretical knowledge in practical operation. In the long run, the mode of separate teaching of the two types of teachers is also easy to lead to the problem of "two skins" of theory and practice, which is not conducive to the transformation and development of college teachers and enterprise teachers and the construction of integrated course teachers.

3.2. The Curriculum System is Backward

(1) The course design is not based on the actual needs of the enterprise. Although the "Big Data Audit" course includes the application of related technologies in business processes and fraud assessment, the course is designed without considering the actual needs of enterprises and financial markets for big data auditing, and the teaching goal is mostly to require students to understand and master existing technologies, rather than requiring students to achieve breakthroughs and innovations on this basis. This makes the final practical results of students mostly replicate versions of existing technologies or cases, in order to show that they have fully understood the existing technology, but lack of innovative results that can promote the application of new technologies, which does not match the innovation needs of enterprises.

(2) The curriculum system is unreasonable. At present, auditing belongs to the third-level discipline under the second-level discipline of accounting, and in terms of professional curriculum, it is mainly based on basic courses such as accounting, financial management, and trial theory, which is out of touch with the demand for auditing talents in the new era. At present, the existing curriculum system of auditing majors in colleges and universities is difficult to effectively guide audit practice, cannot meet the national demand for compound talents, and needs to be further optimized.

(3) Lack of practice platform support. At present, most universities focus on on-campus practice in the design stage of audit practice at this stage, and promote it through case analysis or audit training. Audit training is to simulate the audit process of the enterprise with database systems or some audit software, but often due to the lack of substantive information or relevant procedures, some key test content is ignored, resulting in the incomplete existing audit process

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system. Existing audit software needs to meet the audit process in the era of big data, and the current stage of education should also be supported and helped by the platform.

3.3. Teachers Themselves Lack Practical Ability

(1) Lack of integration between university teachers and corporate teachers. In the integrated curriculum, the teaching mode of joint teaching is more common, that is, the same class is taught by two teachers inside and outside the school, but this mode is also prone to problems such as teaching chaos and unnatural content connection, which requires college teachers and enterprise teachers to fully communicate and prepare in all aspects of the course. After the course, college teachers and enterprise teachers should do a good job of reviewing and summarizing, optimize the course arrangement according to the problems and frictions in the classroom, and jointly explore the best teaching cooperation.

(2) Insufficient teacher capacity. In the era of big data, higher requirements are put forward for audit teachers, who must have both accounting, auditing and computer information technology knowledge. Many audit teachers have long suffered from the inability to integrate and integrate data audit knowledge with other computer and information technology subject knowledge, which has led to a good way to popularize these big data audit professional knowledge to students in the actual teaching process. Therefore, how to establish a team of data audit teachers that meets the requirements and standards of universities in the context of big data audit will be the most important research issue that teachers and students of various professional colleges and universities should focus on in the future.

4. Reform Measures for Talent Training in Colleges and Universities from the Perspective of Big Data Auditing

4.1. Clarify the Talent Training Plan and Optimize the Audit Course System

In order to provide professional audit talents to the society, first of all, universities should solicit the needs and suggestions of employers through multiple channels, strengthen communication and cooperation with audit institutions, accounting firms and enterprises, and improve the training program of audit professionals in a targeted manner. Secondly, further optimize and enrich the audit curriculum system, in addition to the basic audit professional courses, appropriately increase the proportion of computer, economics, big data and other related discipline courses, to meet the needs of the development of the audit industry, and promote college audit talents to be competent for more diversified audit work in the future. Thirdly, on the basis of the traditional teaching mode, strengthen case teaching, hire experts from audit institutions, accounting firms or internal audit departments of large enterprises to teach audit cases, stimulate students' enthusiasm for learning through active classroom interaction, and help students deepen their understanding of audit work.

4.2. Enrich the Teaching Force and Improve the Ability of Teachers

If colleges and universities want to set up relevant big data audit training courses, they need to build a team of "dual-teacher" audit teachers who understand both auditing and computers. First of all, schools should vigorously strengthen the training and learning of audit teachers in big data. Secondly, schools should actively cooperate with enterprises or accounting firms that have studied big data, and send audit teachers to enterprises or accounting firms to learn big data. Send audit teachers to internships in consulting firms or part-time to accounting firms to learn big data. Finally, some senior accounting professionals working in big data professional auditing practice are recruited to teach and some senior accounting experts with many years of experience in big data professional auditing practice are hired to teach the course for free, as to systematically impart the theoretical knowledge of auditing practice related to accounting to the majority of auditing students.

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4.3. Deepen the Integration of Industry and Education and Develop Practical Courses

Build an audit informatization teaching practice platform, increase the realism of practice environment, and take the platform as an opportunity to cultivate students' big data audit-related job capabilities, enhance competitiveness. Based on the demand for skills and positions to improve students' practical ability, the impact of the electronic environment on traditional auditing in the era of big data, and the improvement of teachers' teaching quality, it is recommended to introduce a comprehensive training platform for big data audit of related companies for simulation, practice environment.

In short, in order to promote the normal operation and economic development of enterprises, it is necessary to build a professional curriculum system through the training requirements of high-quality and skilled talents, joint teaching between universities and enterprises, and close integration of theory and practice, so that scientific research achievements can be accelerated and transformed, so that talent training and industry development complement each other. The promotion of integrated courses in more universities and more majors will further deepen the interdisciplinary construction of colleges and universities and the transformation and upgrading of teachers, determine the industry situation and typical work tasks, complete the cooperation between work fields and learning fields, continuously improve students' practical ability and innovation ability, make them become the backbone of social development in the era of big data, continue to expand the team of high-quality compound talents, inject strong impetus into the innovation and development of enterprises, and promote the healthy development of the economy and society. Therefore, it is imperative to improve and reform the cultivation of talents in colleges and universities from the perspective of big data audit.

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