

## **Research on the Training Model of Professional Talents of "Big Data Audit"**

Yirong Zhao

Accounting Institute, Harbin University of Commerce, Harbin, Heilongjiang Province, China

1012906804@qq.com

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**Abstract:** In order to serve the development of the party and the country's auditing industry and the construction of the local economy, focusing on the certification of new business disciplines, advancing the construction of the auditing profession, and cultivating government auditing, internal auditing, and certified public accountant auditing "three-in-one" application with an international vision and innovative spirit Type compound senior audit professionals.

### **1. Introduction**

In recent years, my country's audit industry has developed rapidly. The Party Central Committee with Comrade Xi Jinping as the core attaches great importance to audit supervision, and has made important arrangements for reforming the audit system, strengthening audit supervision, and building audit teams, providing actions for audit work in the new era. Guidelines and basic follow. Therefore, in conformity with economic development, straightening out the positioning of the audit profession, advancing the construction of audit professions and courses, cultivating audit professionals that meet the development needs of the times, and serving the national and local economic construction, colleges and universities have a long way to go as a base for training senior professionals.

### **2. The Main Ideas for Advancing the Construction and Reform of the Audit Profession**

#### **2.1. Serving Local Audit Strategies and Benchmarking First-class Professional Construction**

Serving local economic construction, establishing a visualized research platform for government and enterprises, and building a comprehensive and multi-angle service economy audit research center in three years, leading the construction of the auditing profession in Heilongjiang Province.

In order to adapt to economic and social development, respond to the challenges of the Internet and big data to auditing, break professional barriers, make every effort to transform the auditing major, reconstruct the auditing curriculum system, establish a big data audit experimental class, and train new types of audits across disciplines Talent.

#### **2.2. Integrate High-quality Teaching Resources and Implement First-class Curriculum Construction**

Relying on existing curriculum resources, online and offline hybrid teaching methods and virtual simulation projects, construct digital teaching resources and create a "golden course".

Deepen cooperation in the audit industry and build a demonstration platform for school-government-enterprise collaborative education. Work with the audit practice department to promote the application of the Internet, big data, and artificial intelligence in teaching and practice, strengthen the social practice of auditing, and achieve the goal of cultivating applied and compound talents.

Serve the internationalization strategy of auditing, strengthen the construction of ACCA and CPA courses, integrate CSSA courses into undergraduate courses, and further expand the international vision of audit professionals.

### **2.3. Innovative Talent Cultivation and Introduction Mechanism to Build a First-Class Teaching Team**

Train or introduce 1-2 famous teachers at or above the provincial level to lead the reform of audit teaching and enhance the influence of the team. Strengthen the training and selection of scientific research backbones of the college, and strive to establish a high-level scientific research team with a reasonable structure of professional title, education, age, and academic background

Integrate resources, strengthen the construction of scientific research innovation platforms, and expand corresponding new academic research fields; establish a coordination mechanism to form scientific research teams with major (key) projects as the link; implement scientific research awards and related scientific research management systems, and strengthen system implementation and supervision.

By guiding young teachers to actively participate in social practice and first-line training of production, selecting key teachers to serve in enterprises, and recruiting outstanding professional and technical personnel from enterprises as part-time professors, promote the construction of a "dual-teacher dual-ability" teaching team. Improve teachers' informatization teaching ability and innovation and entrepreneurship education ability.

### **2.4. Ideology and Politics are Integrated into Audit Professional Courses to Strengthen the Cultivation of Students' Comprehensive Quality**

Integrate the concept of fostering people into professional education, realize that professional courses cover ideological and political content, create curriculum ideological and political demonstration classrooms, and realize the organic integration of professional teaching and ideological and political teaching.

Strengthen the training model of students' comprehensive ability, encourage students to participate in scientific research, open audit laboratories and case rooms, build a platform for interdisciplinary innovation and practice, enhance students' organizational level in participating in various competitions, and comprehensively improve students' comprehensive quality.

## **3. Measures for the Comprehensive Reform of the Audit Profession**

### **3.1. "Trinity", Strengthen the Direction of CPA Audit and Build an International Education Platform**

The auditing major is based on audit theory and audit practice, covering government audit, social audit and internal audit. Every year in the School of Accounting, we select outstanding students to set up the CPA direction, integrate the CPA exam courses into classroom teaching, hire practical experts outside the school to give regular lectures, train executives for the company, and train partners for the firm is the goal of CPA talent training.

On the basis of setting up the CPA professional direction, build an auditing international education platform. Obtain certification from the Chartered Institute of Certified Public Accountants, set up ACCA orientation classes, select some accounting and auditing talents with excellent English proficiency, study ACCA courses at the undergraduate level, pass the ACCA global examination, and obtain the ACCA qualification certificate at the undergraduate level. At the same time, introducing the CSSA course of international information system auditors into audit classroom teaching, cultivating information audit talents, enhancing professional competitiveness, and also training a group of financial talents with international perspectives for the country.

### **3.2. Exploring the Talent Training Model to Better Serve the National Audit and Local Economic Construction**

It has formed a perfect training system for undergraduates, masters, and doctors, with clear service orientation and remarkable talent training effects. Complying with the information technology revolution, we have cooperated with enterprise groups to set up intelligent accounting orientation classes, big data audit experimental classes, and set up data collection, data analysis,

financial sharing, and big data audit courses, forming a professional cross-integration auditing talent training model and strong production and education The strong united industry elite training model cultivates applied and compound talents that keep pace with the times.

### **3.3. Diversified Practical Teaching and Built a Practical Curriculum System with Auditing Professional Characteristics**

Continuously strengthen the audit practice (experimental) teaching reform, and build a mutually supportive, multi-level, modular audit practice teaching system composed of case teaching, experimental teaching, practice teaching and innovative practice. The first is to use the school's national economic management practice teaching center to set up ERP sand table, auditing special simulation training, comprehensive auditing simulation training, VBSE and company creation and operation courses; second, building a college audit case room, and school-enterprise-government cooperation to conduct internal audits , Social auditing, government special audit cases, and the development and application of big data auditing; The third is to promote the construction of internship bases, and establish internship bases with the Big Four accounting firms during the 14th Five-Year Plan period to let students understand the firm's work processes and audit methods; The fourth is to cooperate with relevant government agencies to strengthen innovation and entrepreneurship education for college students and guide them to complete entrepreneurial plans; the fifth is to actively organize students to participate in various competitions and create a college student competition platform to form a regional brand effect.

### **3.4. Strengthen Curriculum Construction, Reform Teaching Methods, and Promote the Application of Modern Information Technology in Teaching.**

We will vigorously promote the application of modern information technology, build the "Audit Fundamentals and Cases", "Government Audit", "Internal Audit" and "Big Data Audit" MOOCs to create golden courses. Organize the compilation of digital three-dimensional textbooks such as "Basics of Auditing", "Government Auditing" and "Big Data Auditing", and steadily promote the construction of course PPT, test question bank, and online course construction, and keep pace with the times.

Actively promote the classroom teaching revolution and adopt a variety of teaching methods such as online and offline mixed teaching and case teaching. Organize various teaching and research activities and competitions to continuously promote the classroom teaching revolution of teachers. Carry out virtual simulation experiment construction, establish case simulation laboratory and comprehensive laboratory, introduce audit training system, big data audit and other software, strengthen process management and supervision, organize various forms of assessment, and stimulate students' interest and potential in learning.

### **3.5. Strengthen the Construction of Professional Teaching Quality Assurance System**

An efficient teaching quality assurance organization has been set up, and a teaching steering committee, a daily teaching operation monitoring group, and college supervisors have been established. Develop a teaching management system for each major teaching link to ensure that all teaching and teaching auxiliary work are rule-based and documented. Establish a teaching quality assurance mechanism combining daily inspection and teaching monitoring. Daily inspections are carried out by teaching management personnel at the school and college levels. Regular inspections include early, mid-term, and final teaching inspections. Special inspections include lecture plan inspections, teaching plan inspections, teaching and research activities inspections, examination questions and scoring inspections, etc. Random inspections are organized by the Academic Affairs Office, Teaching Supervision, Evaluation Center and other departments. The above inspection results are summarized into a supervisory newsletter, which provides targeted inspection opinions and rectification suggestions for different aspects of the inspection. Carry out self-assessment to improve the quality of monitoring. Based on expert evaluation, leadership evaluation, peer evaluation, student evaluation, self-evaluation and other forms of feedback, questions and suggestions are raised.

## **4. The Use of Big Data to Carry Out Audit Work Puts Forward New Requirements for the Quality of Auditors**

### **4.1. The Transformation of Audit Work Methods in the Digital Age Requires Innovative Audit Talent Training Models**

The organization of audit work in the era of big data has changed from a traditional vertical type to a central type. The core of the audit business has gradually shifted to data analysis, through data analysis to find risk points and misstatements. The work content functions of the data processing center include data collection, data analysis and result feedback. At the same time, it can work 24 hours a day. Mass data is generated at all times inside and outside the firm, including external and internal data. This also puts forward new requirements for the quality of auditors. With the establishment of the audit cloud platform, auditors are required to be able to find useful information from massive amounts of data. They must have data mining technology, data analysis technology, and data processing technology to be able to calculate and analyze the correlation between these data to find useful information. True and reliable audit evidence, and issue appropriate audit opinions. In the era of big data, auditors need to master not only accounting and auditing knowledge, but also big data technology. There is a huge shortage of talents in this area, and the training of auditing talents in colleges and universities is of great responsibility.

### **4.2. The Digital Age Puts Forward Higher Requirements on the Professional Quality of Auditors**

As the scale of the enterprise becomes larger and larger, the business becomes more and more complex, and the audit business becomes more and more complex. Although big data can achieve detailed audits, it will take time for computers to learn rules, identify risks, professional judgments, and make detailed tests intelligent. It is a long way to go, even impossible to achieve complete intelligence. Intelligent detailed auditing not only needs to audit all report items, but also uses multi-dimensional big data. At present, the professional quality of big data auditing talents cannot meet the needs of the market, and the reform of auditing professional training model is imminent.

## **5. The Exploration of the Training Model of Big Data Auditing Talents**

### **5.1. Big Data Audit Talent Training Goal**

In the fourth semester of the undergraduate course, 40 outstanding students were selected through the examination among the undergraduates of the School of Accounting to add a big data audit experimental class to the audit major. Exam content: Audit theory 50%, mathematics 40%, English 10%. The big data audit experimental class is designed to meet the needs of audit professionals in the context of rapid development of information technology. It integrates audit expertise and big data analysis technology to cultivate applied and compound audit professionals that adapt to the development of the times.

Professional knowledge and abilities that big data audit talents should possess:

Familiar with industry business development and knowledge, company business and product processes, and be able to establish business data analysis models based on specific business development and data conditions.

To understand data management, on the one hand, it is the requirement to build a data analysis framework; on the other hand, it is to put forward instructive suggestions for data analysis conclusions.

Understand big data analysis methods, be able to use effective data analysis methods, apply them flexibly to audit work, and make appropriate professional judgments.

### **5.2. Government, School, and Enterprise Cooperation to form a Team of Big Data Auditors**

Actively explore cooperation with the National Audit Office, Audit Office, local audit departments and accounting firms to run schools, accelerate the construction of an open and shared

school-enterprise cooperation big data audit ecosystem, improve students' personal experience, and let students integrate into the actual big data audit as soon as possible. In the atmosphere, the audit theory and practice methods are fully integrated, and a dual-teacher teaching system is established. Practical experts give lectures in the form of lectures, and effectively introduce big data analysis techniques and thinking methods into classroom teaching to stimulate students' interest in audit learning. At the same time, sharing audit practices and practical experience with students can also promote the innovation of new methods of audit technology.

### **5.3. Construction of Experimental Platform for Big Data Audit**

Continuously strengthen the audit practice (experimental) teaching reform, and build a mutually supportive, multi-level, modular audit practice teaching system composed of case teaching, experimental teaching, and practice teaching. The first is through school-enterprise cooperation, relying on massive amounts of data, to build a visualization center, establish a training platform to collect, process and analyze data, and to materialize and visualize abstract theories; the second is to promote the construction of internship bases, and during the 14th Five-Year Plan period The four major accounting firms and well-known enterprises in the province have established internship bases, so that students can master social audit and internal audit processes and methods in practice, and truly apply what they have learned. The third is to cooperate with scientific research institutes of government agencies to use government audit desensitization data to jointly develop big data audit cases and establish a "three-in-one" audit training system.

### **5.4. Strengthen the Construction of Auditing Professional Teaching and Research Section**

According to the overall goal and work requirements of the school's talent training, the teaching and research section is a grassroots teaching organization that undertakes education and teaching tasks, and carries out professional construction, curriculum construction, teaching and scientific research, and professional talent training. Give full play to the enthusiasm, initiative and creativity of the teaching and research section, improve the level of education and teaching, and further improve the quality of talent training. Teachers are sent to the Audit Office to participate in big data audit training every year. Young teachers are encouraged to obtain the qualifications of CSSA information system auditors. Business learning and teaching and research activities. Actively carry out teaching research and teaching reform, adopt a variety of teaching methods of online and offline mixed teaching and case teaching, actively apply for national and provincial teaching reform topics, actively explore teaching methods and methods of big data audit, and continuously improve the level of teaching research. Organize the development of big data auditing majors, courses, and teaching materials, and actively create golden courses to promote the development of big data auditing majors.

## **6. Conclusion**

The research of this project is conducive to the update of educational concepts and the improvement of the quality of talent training under the background of big data. It is committed to cultivating new business audit talents with big data analysis methods and concepts to meet the needs of audit professionals in the new era.

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