

Analysis on the Transformation of University Auditing Mode Under the Environment of Big Data and Cloud Computing

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Keywords: Big Data, Cloud Computing, Colleges and Universities, Audit Mode, Transformation

Abstract: The advent of the era of big data and cloud computing has prompted great changes in many fields of society. Especially in my country's financial audit industry, the application of advanced technologies such as big data and cloud computing has promoted the quality of traditional audit work change. As far as university auditing is concerned, the original auditing mode has undergone important changes. Therefore, in order to ensure the quality of auditing work, the financial department of universities must take effective measures to strengthen the auditing effect. Based on the background of big data and cloud computing environment, this paper starts from the disadvantages of carrying out audit work in colleges and universities under the traditional audit mode, discusses the transformation needs of college audit work in the new environment, and finally proposes the transformation of college audit mode in the environment of big data and cloud computing action.

1. Introduction

In the context of a powerful country in education, my country has given major support to ordinary colleges and universities in terms of policy and economy. At the same time, with the needs of the modernization of education, the funds invested by the Ministry of Education and the Ministry of Education in colleges and universities for education and teaching construction are also increasing. In the process of running a school, only by ensuring the scientific rationality of the use of funds can it pass the audit and verification, and effectively expand the strength of running a school on the basis of improving its own school-running reputation. In the face of the continuous expansion of the teaching scale of colleges and universities, the diversification of sources of funds, and the multiple and complex use of funds, the traditional audit model is obviously unable to meet the needs of audit work. prominent role. Therefore, making full use of advanced technologies such as big data and cloud computing to help improve the audit effect will be an inevitable requirement to ensure the steady development of audit work in colleges and universities.

2. Disadvantages of carrying out audit work in colleges and universities under the traditional audit mode

2.1. Lack of professional quality of auditors

Under the traditional audit mode, many university auditors are basically lacking, and the existing auditors also lack work independence. They cannot well promote the university audit department to achieve work tasks, thus restricting the final audit work to a certain extent. Effect. In addition, most university leaders and managers have insufficient understanding of auditing and unclear positioning, fail to provide a good environmental support for the development of auditing work, and lack sufficient attention to auditing work. University auditors are even required to do many jobs. These are not conducive to the smooth implementation of audit work [1].

2.2. The degree of audit informatization is relatively low

The internal audit workload in colleges and universities is large and the audit content is complex. If only relying on manual and traditional computer technology, it is impossible to collect, organize, summarize and analyze relevant data. Audit workers must rely on a lot of information technology to improve their work. Energy efficiency, strengthen audit final results. However, due to the lack of attention paid to auditing in many colleges and universities, they naturally neglect their work configuration. For example, there is no unified consensus on the purchase and use of audit software, and the software brands and models are different, resulting in incompatibility of the systems.

2.3. Insufficient utilization of audit data

The insufficient utilization of audit data is embodied in two aspects: first, university auditors are not familiar with the application of financial software, and cannot fully and effectively mine financial data, which in turn reduces the authenticity of the data; second, In the traditional mode, auditors have low frequency of application of professional auditing software, and they have not figured out the operational functions of auditing software. They only use the software to import and export financial data and generate forms, resulting in a large number of data resources that cannot be used reasonably and efficiently. The audit coverage is poor, resulting in a lack of depth and breadth of audit projects.

2.4. Lack of sufficient attention to audit results

Under the traditional model, some colleges and universities have not strictly implemented the audit accountability system and the accountability system, and some colleges have not even formulated a corresponding accountability system [2]. Secondly, due to the lack of independence of audit workers in colleges and universities, the status of audit work is not high, and the final internal audit results are often ignored and cannot be fully utilized. It can be seen that this kind of audit work is nothing more than a superficial form, and has not played the role of its substantive audit supervision. This not only hits the enthusiasm of audit workers in colleges and universities, but also seriously restricts the performance of audit functions, making a lot of internal audit work virtualized, and the audit department of colleges and universities has become a dispensable existence.

3. The advantages of big data and cloud computing environment brought to university audit work

Big data and cloud computing environment, university audit work also ushered in a new milestone,

prompting auditors greatly improve the work efficiency, effectively reduce the labor cost and time cost, it has important historic significance for internal audit in China, also to the current university audit work perfusion the new power [3].

3.1. Auditing work will no longer need to be limited by time and space

Big data and cloud computing environment provide great convenience for auditors in the process of data collection, They no longer need to follow the traditional audit model, To go to the audit department to collect audit data and data, Simply combine the project audit risks and business process requirements, Through the online audit platform, Download the required information data with the system-specific interface, This makes data collection easy and convenient, Thus, it can effectively overcome the limitations of the traditional audit work time and space, Not only does this greatly reduce the cost of time and labor, It also avoids the problems caused by the normal operation of other departments, Improved the overall operation efficiency of colleges and universities. Secondly, other departments of universities can also use audit platforms to upload audit data and data to relevant auditors in time, and understand the information content of audit work at any time. It can be seen that under the background of big data and cloud computing environment, the overall work efficiency of colleges and universities will be improved, and auditors can carry out internal audit work in real time without subject to the limitation of time, which greatly saves their time cost.

3.2. It effectively reduces the economic cost of internal audit in colleges and universities

Audit platform construction is based on big data and cloud computing technology, the required hardware equipment and software maintenance upgrade does need a fund, however, personnel is the biggest long economic spending, it will reduce the requirements of auditors, not only can improve the quality and efficiency of audit work, but also can save audit labor costs. Secondly, the application of the audit platform in universities can also save its daily office funds, because the audit platform is built based on big data and cloud computing technology. It does not need to occupy too much storage space of paper resources and reduce a large amount of waste of paper printing consumables. In addition, big data and cloud computing are currently in the stage of high-tech development. In order to accelerate the wide application of high-tech in many fields, third-party software institutions will also provide certain preferential measures to attract customers to use, so the cost of software services is relatively low. To sum up, these can promote colleges and universities to reduce the labor and funding expenditure in the audit work, and greatly reduce their economic costs.

3.3. It effectively improves the work efficiency of internal audit in colleges and universities

Audit platform system has a specific terminal to audit the audit information data collection and processing, and eventually stored in the platform database, auditors can quickly retrieve their various audit data and data through platform database, audit platform is powerful, for audit book transfer, asset inventory, accounting statements through audit platform work can quickly and efficiently, then reserve more time to carry out audit evaluation, financial internal control key audit business, and then improve the quality and efficiency of university audit work in general.

4. The changing needs of university auditing mode under big data and cloud computing environment

Under the big data and cloud computing environment, the traditional audit mode of colleges and universities has a great demand for transformation, which is embodied in the following three aspects:

First, improve audit equipment. Under the new audit situation, the development of audit work in colleges and universities must rely on the system platform to achieve unified operation, requiring colleges and universities to unify the brand and model of audit software, and strengthen the on-site analysis and operation of various data through a unified operating platform, so as to ensure that the audit work of colleges and universities becomes more scientific, reasonable, simplified and orderly [3].

Second, optimize and integrate audit resources. By building a unified platform for audit work, colleges and universities form a database of audit-related resources, and then all data can be reasonably and effectively integrated and utilized. Relying on the platform to form a virtual huge network resource pool, it is also convenient for local education and relevant departments to follow up, supervise and inspect the use of funds in colleges and universities in a timely manner, ensure the standard use of funds in colleges and universities, promote the maximization of fund utilization, and ensure the normal school management order in colleges and universities [4].

Third, build a database of audit talents in colleges and universities. Using big data and cloud computing technology, the database of auditors in colleges and universities can be effectively improved, and the purpose of cross-auditing among colleges and universities can be achieved. In this way, the problem of auditors' lack of independence affecting the final audit results can be avoided, and urge the audit work to effectively play its essential role, and truly achieve due diligence and strict audit.

5. Effective measures to strengthen the audit work of colleges and universities in the environment of big data and cloud computing

Combined with the current situation of college audit work and the changing needs of big data and cloud computing environment, in order to effectively do a good job in college audit work and achieve audit results, it is necessary to optimize and improve from the following three aspects:

First of all, it is necessary to make full use of big data and cloud computing to collect, organize and analyze financial data, and comprehensively promote the improvement of auditing effect. When colleges and universities carry out internal audit work, they use big data technology to efficiently collect, organize and summarize data, which not only optimizes the original audit methods, but also scientifically improves the final results of the audit. For example, various types of financial-related data are screened by means of cloud computing, and the data is integrated to form an analysis model, so as to facilitate auditors to discover financial problems in audit work in a timely manner, which improves the efficiency of internal audit and also improves the quality of audit work. .

Secondly, it is necessary to further improve the professional comprehensive quality of auditors. In order to ensure the normal and orderly implementation of audit work in colleges and universities, colleges and universities should pay attention to the construction of audit teams, actively build an internal audit talent resource pool, and allocate a sufficient number of auditors according to the development needs of colleges and universities, so as to ensure the integrity of audit work. proceed in an orderly manner. First of all, the corresponding training and learning should be regularly organized for the existing auditors to promote their continuous improvement of the frontier of audit expertise, and to master and operate information technology to assist the implementation of audit work, so as to effectively improve the quality and efficiency of audit. In addition, colleges and universities should actively introduce auditors with strong professional ability and high literacy, and regard the ability to operate advanced technologies such as big data and cloud computing as the entry threshold for audit jobs, so as to comprehensively improve the business level of college audit departments , give full play to the application advantages of modern information technology in audit work, scientifically improve the energy efficiency of audit work, ensure that there are no human errors

and flaws in the audit work of colleges and universities, comprehensively improve the rationality and standardization of the use of funds in colleges and universities, and promote the healthy and sustainable development of colleges and universities.

Finally, it is necessary to comprehensively improve the security of the audit environment. The Internet itself has advantages and disadvantages, so colleges and universities should also create a safe network environment for audit work. For example, the installation of computer anti-virus software can ensure the safety and stability of the computer in work and use, and prevent the intrusion of network viruses and cause the collapse of the software system, thus causing irreversible consequences to the audit work. There are also software encryption methods that can be used to encrypt computer software related to auditing to avoid data loss, thereby providing a relatively safe environment for auditing work. There are also intelligent firewalls that can be built to resist the access and intrusion of network hackers through the computer firewall, and accurately identify and effectively defend against various data intrusion behaviors, so as to protect the security of audit data.

6. Conclusion

In the environment of big data and cloud computing, the audit mode of colleges and universities has undergone great changes, especially the series of problems such as lack of professional auditors, insufficient information technology operation ability and insufficient data mining in the traditional audit mode, which urgently need colleges and universities. Accelerate the unified construction of the audit platform, and effectively promote the improvement of the energy efficiency of audit work in colleges and universities by scientifically integrating audit resources, improving the professional quality of audit workers, strengthening financial data analysis and processing capabilities, and improving the security of the audit environment.

Acknowledgement

Fund: Henan Province Soft Science Research Project: Research on the application status and countermeasures of big data technology in external audit analysis procedures (No.: 222400410597).

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