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Talking about the Application of Big Data in Economic Responsibility Audit

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Abstract: *With the development of the times and the continuous improvement of social and economic levels, people's use of big data has penetrated into various fields, and economic responsibility auditing has gradually entered a new stage due to the application of big data technology. In this process, big data is also facing new changes and challenges in the application of economic responsibility audit. This article explores the application of big data in economic responsibility auditing, and analyzes the problems and countermeasures of big data in the application of economic responsibility audit, hoping to play a positive role in the future work of economic responsibility audit.*

Keywords: *economic responsibility audit; big data; application; countermeasures;*

1. Introduction

The technology that quickly collects relatively valuable data from all kinds of data information is big data technology, and the ability to extract effective information is an important feature of big data technology. The emergence of big data technology has changed the objectives, content, analysis mode and way of thinking of economic responsibility audits, and has also had a profound impact on the information construction of economic responsibility audits in the future. The rapid development of the big data industry has not only promoted the efficient development of economic responsibility audits, but also greatly improved the work efficiency of relevant audit departments. Economic responsibility auditing scientifically and rationally uses big data, integrates multi-level data analysis, and collects data information. Deeply dig data-related information to prevent and control risks, thereby further improving the effectiveness of big data technology in the application of economic responsibility auditing.

2. Significance of applying big data in economic responsibility audit

In the work process of economic responsibility audit, it is necessary to deal with and analyze a large amount of data information. Generally, general software tools cannot carry out a comprehensive analysis when faced with a large amount of data information, and the powerful role of big data technology is now revealed. Increase the amount of information through the use of big data and accurately extract effective audit information. It can not only improve the work ability of the economic responsibility audit of enterprises and institutions, so that they can quickly find problems and solve them in time, but also allow the economic responsibility audit department to fully utilize the value of big data. The rational application of big data in the economic responsibility audit can efficiently analyze and determine the economic development situation, thereby improving the internal economic responsibility audit mechanism of enterprises and institutions. The advent of the era of big data has made the work of economic responsibility auditing more complete and greatly improved the efficiency of economic responsibility auditing, which has profound significance for promoting the efficient development of economic responsibility auditing.

3. Application of Big Data in Economic Responsibility Audit

3.1 Change the working mode of economic responsibility audit

In the traditional economic responsibility audit work model, the economic situation is inferred and analyzed based on the problems found. Therefore, when relevant events are generated and developed to a certain extent, analysis and exploration can be carried out based on the relevant data information

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obtained, which has a certain lag. Big data technology can carry out data analysis of large-scale economic and social behavior information in various fields. Economic responsibility audits can make preliminary judgments on the risk issues of enterprises and institutions through the use of big data technology. And through structured data analysis, various types of semi-structured and unstructured data are incorporated into the analysis framework. Using big data technology to collect and analyze the data materials of the audited enterprises and institutions and related businesses, and then accurately discover and deal with problems, and gradually improve the efficiency of the economic responsibility audit. Compared with the traditional working mode of economic responsibility audit, the application of big data in economic responsibility audit improves the efficiency and technology of audit work, which is more in line with the needs of social and economic development.

3.2 Preventing operational risks of enterprises and institutions

An important link in the operation and management of enterprises and institutions is the economic responsibility audit, which has an important impact on strengthening the internal management reform of enterprises and institutions, ensuring property safety, and advancing the construction of anti-corruption and honesty. At present, due to the wide application of big data, the performance of economic responsibility audit is endowed with more possibilities on the original basis. The application of big data in economic responsibility audits can provide early warning and prevention of business risks of enterprises and institutions. Through the early data analysis of the relevant departments of enterprises and institutions, set indicators related to the operation and management of enterprises and institutions, and track and analyze their development status. Once the set indicators do not match the prescribed standards, the abnormal data will be accurately analyzed and early warnings will be made in time to effectively prevent the business and financial risks of enterprises and institutions. This fully demonstrates the preventive function of big data in the application of economic responsibility auditing.

3.3 Reduce costs and improve the effectiveness of audit results

In the past traditional economic responsibility audits, it took a lot of manpower and time to collect relevant information to prove the accuracy of the audit results, which virtually increased the cost of economic responsibility audits. In turn, the selection of economic responsibility audit objects and methods is restricted, so the economic responsibility audit results obtained are relatively one-sided. By using big data technology, economic responsibility audit staff can use the data information system to efficiently and conveniently collect and analyze relevant audit materials. In order to achieve cost reduction while maximizing the effectiveness of economic responsibility audit results. It also optimizes the steps of the economic responsibility audit, reduces the length of the audit, and improves the efficiency of the audit. In the final stage of the economic responsibility audit, the audit staff can also use big data technology to shorten the filing time of relevant materials, and display all kinds of data clearly and clearly, so as to obtain the results of the economic responsibility audit accurately and efficiently.

3.4 Promote comprehensive coverage of economic responsibility audits

With the further implementation of full coverage of economic responsibility audits, the use of big data technology in the era of big data can effectively carry out economic responsibility audits. Nowadays, the degree of informatization of enterprises and institutions has been strengthened day by day, which has established a good data foundation for economic responsibility auditing in data collection. The effective analysis ability of data and information of economic responsibility audit staff using big data technology can reduce the working time of economic responsibility audit. Reducing the work pressure of economic responsibility audit staff, thereby increasing work efficiency, has become an important means to promote comprehensive coverage of economic responsibility auditing.

4. Problems and Countermeasures of Big Data in the Application of Economic Responsibility Audit

4.1 The change of thinking mode of economic responsibility audit

In the traditional thinking mode of economic responsibility audit work, the work is mainly carried out in parallel with other audit methods, which inevitably avoids errors caused by individual non-objective factors. And there are some economic responsibility audit problems that are not easy to detect. Because the audit staff's business ability is low and cannot be detected and revealed in time, we need to

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fundamentally change the original economic responsibility audit thinking mode in the past. The application of big data technology in the audit of economic responsibility has further improved the ability to collect data. What the audit staff has to face is no longer the traditional audit data structure, but the explosive increase of comprehensive data information.

Therefore, how to eliminate unnecessary data information and select valuable audit data information, this requires audit staff to continuously strengthen the ability of economic responsibility auditing, and change the thinking mode of economic responsibility auditing to better cope with the challenges that arise with social development.

4.2 Reasonably allocate resources and improve the data and information sharing platform

At present, the application of big data technology in economic responsibility auditing is still not perfect. It has problems such as complicated data collection, insufficient corresponding laws and regulations, and lack of project planning for economic responsibility auditing. It still takes a lot of time to completely eliminate these problems. And with the rapid development of social economy, enterprises and institutions are paying more and more attention to economic responsibility auditing. However, there is a lack of audit staff in relevant departments and weak data and information analysis capabilities. In addition, the data information system is not sound enough, and the data between various departments has not been fully shared. This will not be conducive to the exchange of data and information, which will cause the audit staff to be particularly passive in the work process.

Therefore, in order to improve the links between various departments, it is necessary to rationally allocate resources, improve the data processing platform of each department and unit, and carry out regular improvement and repair work. And it is supervised by relevant national departments, which can not only efficiently supervise relevant economic responsibility audit data and information, but also speed up the removal of barriers to information sharing between departments.

4.3 Cultivate big data economic responsibility audit talents

In the context of the development of the big data era, the application of big data technology in economic responsibility audits has strict requirements on the data analysis capabilities and comprehensive qualities of audit staff. And with the improvement of big data analysis tools and technological progress, it is conceivable that in the future, only a relatively small number of audit staff may be required to collect and process large amounts of data and information. The economic responsibility audit results obtained will also become more comprehensive and accurate. It is necessary to promote the effective development of the economic responsibility audit of enterprises and institutions, and fully apply big data to the economic responsibility audit. It is necessary to strengthen the learning and training of big data knowledge for audit staff, and constantly improve the comprehensive quality and data analysis and processing capabilities of audit staff. Enterprises and institutions can allow professional big data talents to train audit staff, so that audit staff can fully understand the positive effects of big data technology on economic responsibility audit work. At the same time, it also trains audit staff to master the use of big data, thereby promoting the effective development of economic audit work of enterprises and institutions, and to a certain extent, improving the efficiency of economic responsibility audit work to promote the progress and development of enterprises and institutions.

5. Conclusion

To sum up, with the development of big data technology, not only has more stringent requirements for economic responsibility auditing, but also a new data analysis method for economic responsibility auditing. Therefore, the economic responsibility audit department of enterprises and institutions not only needs to change the traditional working thinking, but also needs to strengthen the application of big data in economic responsibility audit. Continuously innovating work ideas, exploring technical methods, and cultivating high-quality talents, enabling big data technology to play an effective role in economic responsibility auditing. Reasonably apply big data technology to fully cover the audit of economic responsibility audit objects, and conduct scientific processing and analysis of valid data. Not only does it improve the quality of economic responsibility audit work, it also helps enterprises and institutions prevent business risks and promote the stable and healthy development of enterprises and institutions.

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