

# Analyze the changes and countermeasures of economic responsibility audit in the era of big data

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**Abstract:** *The most important link in the socialist audit system with Chinese characteristics includes the economic responsibility audit. With the continuous progress and application of big data technology, the traditional economic responsibility audit model has been difficult to adapt to the audit needs of the new era. After discussing the changes in economic responsibility auditing in the era of big data, this article analyzes relevant countermeasures in order to play a positive and effective role in the future economic responsibility audit work.*

**Keywords:** *Big data; economic responsibility audit; change; countermeasures;*

## 1. Introduction

At present, with the rapid development of social economy, the continuous improvement of my country's economic responsibility audit regulations, and the renewal and restructuring of enterprises and institutions, the definition of economic responsibility audit has become more clear. In addition, in the era of big data, the amount of audit data is growing geometrically, and the fact that traditional economic responsibility audits cannot meet the development requirements of the times has become increasingly prominent. Therefore, how to make full use of big data technology to promote the improvement and innovation of the economic responsibility audit system through the changes in economic responsibility audit in the era of big data is the key point of economic responsibility audit work under the background of big data in the new era.

## 2. Changes in economic responsibility auditing in the era of big data

For traditional economic responsibility audits, in the era of big data, whether it is in the pre-audit preparation stage or during the audit, or the use of audit results. After applying big data technology, it is obvious that the collection and analysis of past data information has been greatly improved. And the efficiency of auditing has also been greatly improved. Therefore, in the era of big data, economic responsibility audits have gradually formed new requirements for audit work patterns and personnel's comprehensive capabilities, which has brought new changes to the economic responsibility audit system.

### 2.1 Changes in the traditional economic responsibility audit work model

The traditional economic responsibility audit mode usually takes the form of on-site review of materials and conversations. Nowadays, with the continuous maturity and development of big data technology. By adopting relevant internal fund management and product sales systems of enterprises and institutions to carry out data collection, relevant audit staff can analyze the collected data, which can better improve the accuracy and efficiency of the audit.

In the era of big data, the traditional economic responsibility audit work model has changed from a single on-site audit to a combination of on-site and remote. The new model of economic responsibility audit work firstly engages in post-audit in the audit mode and shifts to post-audit integration. In addition, the relevant data information of the internal system of the audited enterprise and institution will be transmitted to the audit center. While relevant audit staff create data analysis models, other relevant audit staff also need to conduct inspections and talks on site. Compared with the traditional economic responsibility audit, which mainly relies on post-audit work, and relies too much on the data submitted by the audited unit. Under the influence of big data technology, the new model of economic responsibility auditing can grasp the specific situation of audited enterprises and institutions in a timely manner, and

deal with the problems that arise effectively and reasonably.

### ***2.2 Full coverage of the scope of economic responsibility audit***

In the past traditional economic responsibility audits, it took a lot of time and human resources to collect relevant information in various departments to carry out the audit work. Not only has the audit cost increased, but the inconsistency of audit data may affect the overall effectiveness of the audit results. With the support of big data technology, the full coverage of the scope of economic responsibility auditing allows the audit department to use big data technology to collect effective and unified data through a sound information system at all stages of the audit work. Make the economic responsibility audit more efficient, convenient and targeted.

### ***2.3 Changes in key points of economic responsibility audit***

In the traditional audit mode, the legality and authenticity of the economic decision of the person in charge of the enterprise and public institution is the key to the economic responsibility audit, which is mainly to expose the unreasonable behavior of the responsible person in the financial fund revenue and expenditure, thereby ensuring the safety of assets. In the era of big data, the technology of big data is developing day by day, and the work of economic responsibility audit can be carried out during the tenure. The use of big data processing and analysis technology in the audit process makes the work of economic responsibility audit more efficient and comprehensive. Big data connects and analyzes the relevant data science in each system in depth, and then obtains more accurate and effective economic responsibility audit results, so as to fully realize the significance of the economic responsibility audit. In addition, during the audit process, the responsible person can deal with and correct the problems found in the first time, so as not to allow problems to accumulate. This also shows the criticality of rational use of the economic responsibility audit results.

### ***2.4 Changes in comprehensive requirements for financial responsibility auditors***

The traditional economic responsibility audit work is mainly carried out by sampling inspection. Due to the constraints of various factors, some audit problems cannot be discovered and corrected in time, which results in loopholes in the audit work and easily triggers audit risks. Now that the era of big data is approaching, in the face of a large amount of information and data, audit staff need to collect and reasonably analyze data information. This requires audit staff to use big data technology processing with big data thinking. While big data technology provides objective and effective data and in-depth mining and analysis of data, the staff requirements for economic responsibility audits have also changed. With the progress of the big data era, new changes have taken place in the social economy, as far as the work system of economic responsibility audit is concerned, the problems brought by the application of big data technology urgently need to train relevant professional and technical personnel to promote the development of economic responsibility audit.

## **3. The countermeasures of economic responsibility audit in the era of big data**

### ***3.1 Create a big data economic responsibility audit information platform***

By revising laws and regulations on the use and sharing of data and information related to economic responsibility audits, clarify the obligations of the units and departments involved in the audit period for the validity of the data provided, and improve the rigor of the big data economic responsibility audits by signing or stamping. If the data information submitted by enterprises and institutions lacks objective validity, a big data reporting and maintenance system can be created, realize real-time sharing and track and improve the reported data information, and create an all-round information platform for big data economic responsibility audits, thereby ensuring that big data economic responsibility audits have a good environmental foundation.

### ***3.2 Cultivate a team of big data auditing talents that keep pace with the times***

The ability to process a very large amount of relevant economic responsibility audit data information is a key point for evaluating the comprehensive quality of economic responsibility audit staff in the era of big data. Therefore, audit-related departments should strengthen the training of talents who can mine

and analyze data and the application of innovative information technology. At the same time, they should also form a professional team that can analyze Internet and Internet of Things data.

In addition, the objective and effective work results of economic responsibility audit and the speed of work effectiveness are affected by the professional ability of the audit staff. This requires the audit department to allocate resources fully and reasonably, and pay attention to the diversified information training of the audit team. In addition, all enterprises and institutions should also focus on strengthening relevant audit work and provide convenient resource conditions for the audit department to cultivate a professional, technical, and comprehensive talent team that is more in line with the development of the big data era.

### ***3.3 Improve and maintain audit data specifications***

Effective use and real-time sharing of data and information are characteristics that traditional economic responsibility audits do not possess. In the era of big data, it is necessary to collect, transmit and analyze massive amounts of data in the process of economic responsibility audit. As for the security assurance of the data information of the audited enterprises and institutions, it is necessary to strengthen the standardization of the operation of the audit staff during data extraction and use, so as to ensure the security of the economic responsibility audit data.

After the economic responsibility audit, it is particularly important to archive and maintain the collected audit data, which involves the internal confidential data of relevant enterprises and institutions. In response to this problem, we should start from improving the awareness of data confidentiality of audit staff and improving the security performance of the information storage system, create a standardized economic responsibility audit data backup and encryption mechanism, and improve the security early warning function of the audit data information platform to be prepared.

### ***3.4 Strengthen the use of audit results***

Through the use of big data technology to mine and analyze data information, it not only covers a wide range, but also is more objective and effective than previous data collection, so the economic responsibility assessment results obtained are more convincing. Strengthening the use of economic responsibility audit results and scientifically and rationally handling relevant departments and corresponding responsibilities can effectively prevent small problems from turning into major problems. Let the operation and management of enterprises and institutions develop in a better direction, and also make the assessment results of economic responsibility audit play a positive role.

### ***3.5 Innovate the working methods of economic responsibility auditing in the era of big data***

In the context of the era of big data, economic responsibility audits should be based on data, combining multiple aspects of data association and analysis, so as to innovate the methods of economic responsibility auditing. Big data can be used to discover the deficiencies in the management of enterprises and institutions and conduct interview inspections in combination with traditional economic responsibility audit methods. At the same time, it is necessary to build a comprehensive data information analysis model, and carry out multi-dimensional comprehensive index analysis on the collected data information, so as to avoid missing or one-sided data information in the economic responsibility audit.

In addition, because the current data and information analysis of the economic responsibility audit of enterprises and institutions is not perfect, and various new audit models are not sound enough, it is necessary to break through the traditional economic responsibility audit work mode and strengthen the full coverage of big data. Take data analysis as the basis and make full use of effective data to make accurate and rigorous economic responsibility audit evaluation results, so as to improve the utilization value of economic responsibility audit results in all aspects.

## **4. Conclusion**

In the context of the era of big data, the application of big data technology for economic responsibility audit work firstly increased the coverage of the review project, increased the breadth and depth of the audit, and also improved the quality of economic responsibility audit work. Secondly, the use of data correlation and comparison can provide more accurate judgments for the economic responsibility audit process, making the assessment results more objective and comprehensive, and allowing economic

responsibility audit data to further achieve full coverage. With the development of society, the advancement of big data technology, and vigorously promote the improvement and innovation of the economic responsibility audit system, can we truly keep pace with the times. To break through the inherent traditional work model of economic responsibility auditing, a more comprehensive and systematic mastery of audit data information analysis technology and continuous improvement of audit data standards are required. Cultivate an economic responsibility audit team that meets the requirements of the new era to ensure that the economic responsibility audit can be carried out effectively.

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