

Research on the Relationship between Data Virtual Teaching Team and Audit Information Talent Training under the Background of Big Data

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Abstract: With the rapid development of new technologies such as big data, blockchain and artificial intelligence, the era of intelligent auditing has arrived. Auditing majors need to be proficient in audit information tools to adapt to the needs of the times. The current professional curriculum settings cannot meet the needs of society, the knowledge and skills of teachers cannot keep up with the development of the big data era, the teaching effect of audit information is not ideal, and the training of talents cannot meet the current needs of intelligent and information application audit professionals. It is necessary to build a team of teachers with both rich teaching experience and information skills.

Keywords: Big Data, Audit Information, Teaching Team.

1. Introduction

The rapid development of new technologies such as big data, blockchain and artificial intelligence is driving changes in the audit industry. The era of intelligent auditing has arrived [1]. Traditional audit methods can no longer adapt to the development of big data and artificial intelligence technology. Employers need not only master the traditional audit theory and methods, but also master the audit information tools for the students majoring in auditing. However, there is still a gap between the setting of university courses and market needs, and the updating of knowledge as a professional teacher cannot keep up with the development of the era of big data, and the teaching effect of audit information is not ideal. Talent training cannot meet the current demand for "intelligent", "informatized", and "digital" application-oriented audit professionals.

In the context of big data, the Internet, and informatization, the rapid development of informatization of business data and financial data at the basic level of enterprises has led to tremendous changes in audit objects, audit methods, and audit models. The technological power brought about by the Internet, informatization and big data has made financial fraud methods more concealed, audit risks have increased, and audit failure cases have been frequently reported, causing immeasurable losses to the government, investors, creditors, intermediaries, etc. . How to cultivate application-oriented audit talents with solid theoretical knowledge, strong practical skills, proficient in information technology, and informatization big data thinking to meet industry needs is the core point of current audit professional education.

2. Research Status

The training of applied talents abroad has formed a set of systematic theory and practice systems, and adheres to the principles and concepts of applied talents: such as Germany's "dual system" education, which is based on enterprises and supplemented by schools, and emphasizes professional practice activities. Learning the necessary knowledge and skills for the core organization [2]; Canada's vocational

comprehensive ability-based education model (CBEM) model; Australia's "TAFE" student comprehensive ability training; the UK's NVQ model and the US's ability-based education (CBE) also follow similar teaching goals, according to market needs , Optimize the training program, promote the cooperation between schools and enterprises to cultivate talents, build knowledge and ability balance, highlight functional ability education, and put the improvement of students' ability on the basis of teaching.

Zhao Lingyun and Guo Huanshu (2010) proposed how to set up an employment-oriented curriculum system for auditing majors; Shang Sizheng (2013), Jie Maohua (2013), and Shixian (2014) analyzed auditing majors and talent training models in China The development status and characteristics of auditing talents in China are considered to be inconsistent with popular education, untargeted, and inconsistent with the existing demand for "applied" hierarchical talents; Liu Donghui (2013) analyzed the quality of auditing talents training and found The quality of auditing talents cultivated by existing universities is far from reaching the standards of employers; Zhang Chaohui (2015) proposed that the cultivation of auditing applied talents should be based on knowledge, focus on student abilities, and be employment-oriented; Yang Qin (2017) It is proposed to explore the construction of a "flexible school system, gradual" modern apprenticeship auditing talent training model.

3. Existing Problems in the Training of Audit Informationization Talents

Cultivation of applied talents abroad From vocational education to university education, from amateur training to formal school education, from junior college, undergraduate to postgraduate education, a series of complete applied talent training systems have been formed. Whether it is a college, an undergraduate or even higher-level students, foreign countries adhere to the principle of applied talents. For example, in Germany, they pay more attention to the combination of theoretical study and professional post practice. The teaching goal of their higher education is to make students Be able to integrate into society as soon as possible after graduation, and

reduce students' exploration in practice³. Germany pays more attention to cultivating comprehensive abilities in professional competence, so the applied talents cultivated are also the most sought-after talents in society. However, there are still the following problems in the training of application-oriented audit talents with informatization capabilities in newly established undergraduate colleges in China.

3.1. Teachers' teaching methods and knowledge skills lag behind the development of the times

Traditional experimental teaching methods cannot bring new auditing techniques, new methods, new methods, and new ideas into the classroom in a timely manner. The nature of audit work is a work with strong practicality and strong operability. Therefore, only theoretical knowledge is far from enough. However, most teachers have not gone through the work and training of enterprises or accounting firms, and lack practical experience and informatization ability. This has caused the phenomenon of derailment between classroom theory and practical teaching and actual work, and cannot meet the needs of informatization talent training.

3.2. The professional talent training model does not meet the needs of the big data era

The auditing major has a history of more than 30 years in Chinese universities. It was originally a direction under the accounting major. It was not included in the catalog of the Ministry of Education until 2012. There are still many problems in talent training and professional construction. In 2018, the national standards for business administration were promulgated, and auditing, marketing, financial management, and asset evaluation belong to the disciplines of business administration. The national standards of business administration stipulate professional core courses, but there is still a little gap in the training of auditing professionals from the background of the big data era. This is inconvenient for professional development and poses a challenge to

information auditing talents.

3.3. The establishment of professional curriculum system is out of touch with the training of audit information talents

Because the skills and talent training model of teachers do not meet the requirements of talent training in the era of big data, the curriculum system setting is out of touch with the training requirements of audit informationization talents. Curriculum is still set according to the traditional textual research content and theory, and the information-based curriculum is relatively small.

4. Ways for the Teaching Team to Adapt to the Training of Audit Informationized Talent

The key to improving the quality of informatization auditing talent training is to build a team of teachers with rich teaching experience and informatization skills. The construction of the teaching team is the key to the implementation of the application-oriented talent training concept, the construction of a reasonable and applicable curriculum system, and the design of effective teaching methods and means, and it is the basis for achieving the goal of training informatized talents. The level of the teaching team determines the quality of application-oriented talent training [4]. In order to train to meet the development needs of the audit information age, it is imperative for colleges and universities to reform the training of audit professional information talents. This will be a long-term, huge system project that requires organized, planned, and focused strategic deployment, which cannot be undertaken and completed by teachers alone. Colleges and universities can only achieve the goal of cultivating talents with high-efficiency professional teams, long-term deployment, reasonable division of labor, and gradual auditing informatization.

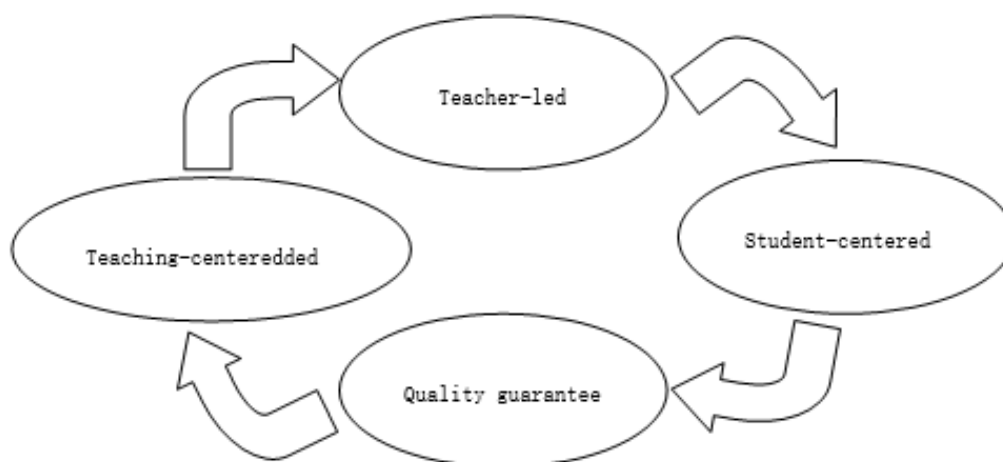


Figure 1. Diagram of the Relationship between Teacher Teaching and Student Learning

4.1. Improve teachers' information technology and teaching level

Collaborative teaching by teachers. The course breaks from the traditional teaching model of one teacher teaching a course from beginning to end, and organizes two or more

professional teachers and professional teachers to teach the same course, respectively corresponding to different teaching modules. A number of teachers jointly teach special teachers to participate in the teaching, which arouses students' curiosity to a certain extent, maintains the freshness of teaching by different teachers, and stimulates students'

interest and enthusiasm for course learning.

Teaching method reform. In the process of modularization and collaboration of curriculum teaching, each teacher cooperates and competes with each other, putting in considerable energy and doing their best to carefully design teaching, and strive to innovate teaching methods. In the teaching process, teachers use the seminar-style teaching method, the topic-based teaching method, and use a wealth of forward-looking cases to stimulate students to systematically grasp the thinking of analyzing related issues, thereby understanding and familiarizing the corresponding theoretical framework and mastering scientific analysis methods. Using the unique situational teaching method and game simulation teaching method, organize and guide each group to have a lively discussion, let students participate in a lively and vivid way, and let students independently explore relevant theories and principles and their applications during the participation, and the classroom atmosphere Active and ideally mobilize students' learning enthusiasm.

Team building. With key teachers as the core, the team will build a team that combines "old, middle and young" and "passes, helps, and leads". [5], builds a teaching echelon of famous teachers-backbone teachers-lecturers-young teachers. Through the "external embedding" model, teachers are selected to participate in off-campus practical post internships; "professional teachers" are hired to supplement practical teaching teachers and establish a corporate tutor database.

4.2. Talent training model innovation

Cultivating application-oriented audit information talents is a big challenge. Training qualified talents who meet the needs of the market plays an important role in promoting the healthy development of schools. The responsibility of the school is to train applied talents, and it is necessary to formulate corresponding training plans and teaching plans to create ways to train applied talents; in order to adapt to the local economic development, colleges and universities need to actively understand the needs of actual work for talents, and cultivate Talents suitable for local economic development, to achieve effective contact between talents and economic development. This is an important manifestation of college applied talents' contribution to society [6].

Colleges and universities should carry out multi-disciplinary penetration, equal emphasis on theoretical teaching and practical teaching, and the educational concept of combining teacher-led and student-based education. Colleges and universities strengthen the in-depth cooperation between majors, industries, and enterprises, and enhance the adaptability and pertinence of talent training [7]. In line with the university's talent training goals, the school reforms the curriculum system and teaching content, emphasizes application and informatization, and appropriately increases the proportion of informatization courses.

Establish a new experimental teaching system for the cultivation of information talents. The school changes the original experimental teaching method, optimizes the experimental content, builds an open experimental site, adopts flexible and diverse experimental methods, and updates the assessment system [8]. The teaching team tried experimental operations, case studies, scenario simulations, project research, role-playing and other courses to solve the outstanding problems existing in experimental teaching from many aspects [9].

4.3. Constructing a course system structure of "platform + module", highlighting informatization

The key to the cultivation of information talents is to reconstruct the curriculum system. How to build professional characteristics and establish a "small but specialized" talent training model requires reconstruction of the existing curriculum system, and more specialized and differentiated theories to guide students' practical operations. Carrying financial and auditing related job certificates in a "platform + module" way involving courses, experimental practice courses, and professional foreign language courses, strengthening the training of professional ability, professional ethics and professional quality in all aspects of teaching, and running through the entire professional teachers.

Through exploring and implementing the curriculum planning and construction of "the combination of characteristic orientation, professional ability orientation and work process orientation". The school builds a curriculum system that integrates the training of course certificates, reconstructs the existing curriculum system, and carries accounting and audit related job certificates and courses, experimental practice courses, and professional foreign language courses in a "platform + module" manner. Strengthen the training of information professional ability, professional ethics and professional quality and ability in the teaching link.

5. Conclusions

Combining with the school's actual conditions for running a school, the orientation of the school and the society's demand for talents in this major, we will continue to optimize the training plan for information technology talents in auditing, integrate information technology education through the entire process of talent training, and improve the information technology education curriculum system. The school trains students to have strong information processing capabilities to effectively integrate information technology and professional quality education.

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