Research on Audit Mode of Big Data Based on Full Coverage

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Abstract: With the gradual progress and update of information technology in our society, big data technology has become the main power source for the development of our society. The use of big data technology has greatly impacted many traditional industries. The traditional audit mode has also been innovative development. In this case, big data technology brings a good opportunity to the traditional audit work. With the increase of the requirement of full coverage of audit work, auditors have made clear their own unique innovative ideas, broad perspectives and analytical ideas. This article studies and explores the audit mode of big data under the condition of full coverage, and finally comes to the corresponding conclusion.

Keywords: Full Coverage; Big Data; Audit

1. Introduction

At present, the technology related to big data has become an important topic of our society. According to a large number of academic research, researchers found that the larger the amount of information and the more complex the data type, the greater the mining value of the data file. The emergence of mining value attracts many people from all walks of life. It is also the main reason that big data technology is getting more and more attention.

Generally speaking, the audit work under the background of big data is innovative based on the original traditional audit work. The full coverage of audit work refers to the fact that audit work does not leave a blind area for the supervision of all public assets. The emergence of the full coverage mode of big data audit is an inevitable requirement for the future development of audit in China. It is the innovation point of our traditional audit work.

2. On the theoretical system of big data audit mode

Big data technology is often mentioned as a new product of the information age. It can extract useful information or information that people need from a large number of different types of data. Researchers in the industry describe big data as a database with storage and analysis capabilities.

In recent years, with the continuous improvement of the level of information technology and e-commerce technology, cloud computing, Internet of things and big data audit mode has emerged with the corresponding needs of people. Therefore, the big data audit mode is the product of the times. Compared with the traditional audit work, the main goal of big data audit work is not only simple numbers and bills, but also a large number of different types of data in the enterprises complete information system. Therefore, compared with the traditional audit work, the work mode of big data audit helps people carry out deeper data analysis. This can reduce the errors in the process of audit. Through
the comprehensive practice of some foreign enterprises, we can find that the thinking mode of big data audit work is first overall and then internal. This model can greatly avoid the audit risk caused by the error of local data samples.

3. The change of big data audit mode based on full coverage

According to the above description, we know that big data technology provides many opportunities for traditional audit work. Compared with the traditional audit work, big data audit mode is a mature audit technology. However, with the increase of full coverage conditions, the efficiency of big data audit has been improved.

3.1 The increase of full coverage improves the inspection method of big data audit

We know that the main goal of big data audit is a large amount of data in information system. The addition of full coverage technology helps the audit work carry out multi-dimensional data analysis. It can establish various types of data analysis. The audit work under the full coverage technology can reduce the fuzzy data in the process of audit work.

3.2 The increase of full coverage conditions creates new ideas for audit work

With the comprehensive application of big data technology and full coverage technology, the audit ideas of auditors are innovated again. In order to adapt to the needs of audit work in today’s era, auditors need to study computer knowledge and important content of data audit. Finding blind spots, decentralizing inspection and enhancing efficiency have become the audit ideas of today’s auditors.

3.3 The increase of full coverage conditions opens up the perspective of audit technicians

As we all know, the important points of audit work are the authenticity and economy in the audit process. The essence of audit work is the supervision and investigation of superior leaders on the results of revenue and expenditure of enterprises. The increase of full coverage conditions requires that auditors not only conduct comprehensive inspection, but also in-depth investigation of batch data. This can enhance the authenticity and high quality of audit work.

4. The establishment of big data audit mode based on full coverage

The establishment of audit mode is not a simple process. It needs the cooperation of all departments of the enterprise. Moreover, the way of data audit in China is still in its infancy. Therefore, we must carefully explore the establishment steps of audit work mode.

4.1 Preliminary preparations

We need to establish an audit model of enterprises and firstly find the basic data within the enterprise. These data include the registration of enterprises, registration fees, various financial revenue and expenditure data and the total amount of existing funds in the financial department. The difference between the actual amount of funds and financial data is analyzed. This is the basis of audit work.

4.2 The construction of audit model

After the preparatory work, enterprises should establish their own unique audit model. According to the theoretical system of big data audit, enterprises can use SQL statements to build the corresponding financial audit model. Audit model refers to the relationship between the amount of abnormal revenue and expenditure funds and the amount of normal revenue and expenditure funds. This relationship can be a simple functional relationship.

4.3 Establishment of audit intermediate table

Auditors need to collect basic data. According to the data relationship of audit model, technicians can design audit middle table by programming.

4.4 Analysis of audit data
Auditors shall conduct strict data audit in accordance with the audit interim table, standard audit rules and regulations. In this process, auditors should ensure the authenticity and concealment of audit work.

5. Advantages of big data audit mode based on full coverage

There is no doubt that the advantage of big data audit work under the condition of full coverage is very large compared with the traditional audit work. In order to analyze the economy of the new audit mode, we can analyze its advantages.

5.1 It can effectively integrate the business data of the enterprise

As we all know, entrepreneurship is a hard process. According to the research of experts, the main reason of many enterprises’ bankruptcy lies in the fuzzy cognition of enterprise managers to enterprise financial management. The audit work under the condition of full coverage can help enterprises effectively manage financial data. Enterprise managers can clearly know the internal financial situation of the enterprise and make the next development direction according to the financial situation.

5.2 It gives full play to the advantages of computer audit mode

The traditional audit work is realized by manual audit. No one is infallible. This is a truth. Therefore, the quality of traditional audit work is not high. The main equipment of big data audit mode is electronic computer. The auxiliary function of computer can help people reduce the burden of work and increase the efficiency of work.

6. Conclusion

With the progress and renewal of the times, the traditional audit mode has been unable to meet people’s audit needs. The audit mode of big data based on full coverage is an essential technology in today’s era. Its appearance is inevitable. Therefore, enterprises should strive to absorb the important content of big data audit mode to achieve good financial management.

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