Research on Training Audit Talents Based on Multi-agent Linkage

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Abstract: The supervision function of audit is not only helpful to the stable and healthy development of national economic order, but also of great significance to improving the efficiency of capital use and the high-quality development of economy and society. On the basis of emphasizing the necessity of auditing personnel training, this paper analyzes the changes of the current auditing personnel training environment, and puts forward the main problems existing in auditing personnel training, and puts forward some suggestions on the quality of auditing personnel training.

Keywords: Audit environment; Audit personnel training; Audit multi-agent linkage

1. Introduction

The three major supervision systems take national audit, internal audit and social audit as the core, which play an irreplaceable role in safeguarding national economic security, promoting micro-organizational governance, and preventing capital market risks. The supervision function of audit is not only conducive to the stable and healthy development of the national economic order, but also of great significance to improving the efficiency of capital use and the high-quality development of the economy and society.

At the same time, the digital economy's digital information characteristics has affected the production mode and economic operation pattern of the whole society. A new generation of information technology represented by big data, cloud computing, virtual reality, block chain and artificial intelligence has been applied to work, which has improved the information level of national audit, internal audit and social audit. Technologies such as "Great Wisdom Moving Cloud Area" have a great impact on the audit work, helping to dig more information resources in the audit, such as obtaining audit clues, expanding audit contents, using audit methods, collecting audit data, fixing audit evidence and using audit results. The frequent application of big data technology in digital economy puts forward higher requirements for the quality of audit professionals. So how to build a matching audit talents training model based on audit professional attributes and job requirements has become a top priority.

2. The changes of audit personnel training environment

2.1 The auditing industry has entered the stage of high-quality development

Audit supervision is one of the eight major supervision systems, the supervision of power is becoming more and more important, and the state requires full coverage of audit. With the deepening of audit coverage, the audit industry has entered a new stage of high-quality development. Naturally, higher requirements are put forward for the training of audit talents. The audit work is political, policy-oriented and professional, which requires the audit team to adhere to political guidance, strong professional ability, pragmatic style and self-discipline. Therefore, actively promoting the reform and innovation in the training of audit professionals is an inevitable choice to build a high-quality professional audit team, to strengthen research-based audit and to promote the high-quality development of audit. The construction of high-quality professional audit team inevitably requires high-quality audit professionals training practice.

2.2 New generation information technology has powered audit work

The era of digital economy has arrived, and the digital economy has influenced the production mode and economic operation form of the whole society with its characteristics of digital informationization. A new generation of information technology represented by big data, artificial intelligence, mobile Internet, cloud computing, Internet of Things and block chain has had a profound impact on the production and lifestyle of modern society. The new generation of information technology enables audit work, which makes a major breakthrough in the means and forms of audit work compared with traditional audit. No matter in the fields of national audit, social audit or internal audit, the level of audit informatization and the application of new generation information technology have made great changes in activities and practices such as obtaining and fixing audit evidence and controlling audit risks. For example, technologies such as "Great Wisdom Moving Cloud Area" have a great impact on the audit work, helping to tap more information resources in the audit, such as obtaining audit clues, expanding audit content, using audit methods, collecting audit data, fixing audit evidence and using audit results. The frequent application of big data technology in digital economy puts forward higher requirements for the quality of audit professionals.

3. The main problems in the training of audit personnel

3.1 Lacking of curriculum matching

According to the analysis of data acquisition, it can be seen that all colleges and universities in China, except those in the auditing industry and those with auditing majors, have set up auditing courses in accounting, financial management, big data and accounting, but the class hours and credits are relatively few. And most of the teaching contents are close to the auditing contents in the CPA exam, while the contents of government auditing and internal auditing are less involved, and even some colleges and universities do not offer auditing courses. However, audit knowledge covers a wide range, and its content is abstract and obscure,which is difficult to learn. As a result, the matching between audit courses and the demand for audit talents in most colleges and universities is seriously insufficient, and the follow-up education from industries and enterprises is relatively lagging behind or lacking, which leads to a certain distance between the once-employed audit professionals trained in colleges and universities and the post demand.

3.2 There are not many practical teaching

Audit discipline is not only deep in theory, but also highly applied. Most of the audit theories are derived from the actual work of audit and have a guiding and promoting effect on audit practice. Therefore, in the teaching process of auditing courses, colleges and universities need to combine practice and training, which can not only help students deepen their theoretical knowledge, but also enhance their practical ability to solve practical problems in auditing. It also can increase their internalized understanding of the theory. Otherwise the knowledge they have learned will become a theory divorced from reality and can only be an armchair strategist. At present, most application-oriented colleges and universities can reach a consensus on the issue of audit practice teaching, and realize the importance of practice teaching. However, due to the limitation of teaching hours, funds and systems, it is impossible to offer more practical teaching courses. On the other hand, research universities think that this arrangement is not an important part of the whole talent training program, and they have not paid more attention to this issue.

3.3 The lack of "Double-qualified"teachers

At this stage, whether it is research university or applied colleges, or even higher vocational colleges, teachers engaged in the audit teaching mostly school-oriented, and the vast majority of them lack practical work experience. They only master or even are proficient in the audit of professional theoretical knowledge. In the classroom, they can not show the needs of practice to students, but also do not have the practical ability to lead students to carry out practical practice training, which is far from the requirements of audit application-oriented personnel training and the requirements of enterprises and institutions. The lack of"Double-qualified" teachers has become an important problem that affects the quality of applied audit talents.

4. Audit personnel training quality improvement suggestions

4.1 Innovating the multi-agent linkage and cooperation mechanism of "government-run enterprises"

At present, colleges and universities are mainly responsible for the training of audit talents, and there is a problem that the training objectives of talents are out of line with the actual needs. It is suggested that stakeholders such as government, trade associations, enterprises and accounting firms should be brought into the overall framework for training audit talents, and a Industry-University-Research Committee should be established to coordinate and promote the training of audit talents. The Committee can hold regular meetings to discuss the demand for audit talents, teaching content and training plans, so as to ensure the docking of talent training in colleges and universities with the actual demands, which can improve the fit between the training of audit talents in colleges and

universities and the actual post demands. Moreover, in the process of cooperation, the "government-run enterprise institute" can accept the internship of university audit students, provide practical guidance, create diversified teaching atmosphere and real working scenes for students, cultivate students' post adaptability and enhance their employment competitiveness, and then universities can feed back high-quality audit talents to the society.

4.2 The whole process of "government-run enterprises" substantially participates in personnel training

In order to better meet the needs of the audit industry, the government, industry associations, enterprises and universities should play a substantive role in the training of talents. Firstly, they can jointly formulate the training objectives and programs of audit talents to ensure that the talents trained by colleges and universities are consistent with the market demands. Secondly, we can build a practice training base for audit talents, provide practical opportunities and resource support, and let students exercise and improve their practical ability in the actual working environment. At the same time, experts from Shenzhen audit industry are introduced to participate in the teaching, which makes the teaching content closer to the actual work and improves the teaching quality and students' practical ability. In addition, employers cooperate with universities to carry out order-based training, and directly feed back the information of employers' needs to universities to improve the pertinence and effectiveness of training. Through the implementation of the above measures, it can promote the connection between the training of audit talents in Shenzhen and the market demands,which can promote the healthy development of the audit industry.

4.3 "Government-school-enterprise- institute" jointly formulate audit talent standards

It is suggested that "government-run enterprises" should adjust the recruitment standards according to the actual post requirements, pay attention to multi-dimensional ability and performance requirements, pay special attention to the practical ability and development potential of audit talents, and take morality, habits, knowledge, skills and performance as the common standard dimensions. At the same time, multi-agents should break down the unit barriers and work content boundaries when formulating employment standards, jointly carry out investigations, formulate unified employment standards, and help universities determine talent training goals and improve the quality of talent training. In addition, it is suggested to innovate multi-agent cooperation mechanism, substantially participate in the talents training chain, jointly formulate audit talent standards, and integrate interdisciplinary knowledge and capacity structure framework to meet the needs of Shenzhen audit industry, which can promote its healthy development. Through these adjustments and innovations, we can better cultivate talents who meet the needs of Shenzhen audit industry.

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