

Construction and Application of Digital System in the Field of Financial Auditing in Colleges and Universities

Lu Wei

Planning Finance Office
Zhejiang Business College
Hangzhou, 310053, Zhejiang, China

Abstract: Nowadays, people have entered the digital age, and the development of digital technology has changed the traditional production methods and promoted industrial upgrading. With the continuous deepening of information construction, digital auditing has begun to be widely used in financial auditing. This paper analyzes the current situation of financial auditing under digital conditions and puts forward measures for the effective application of digital auditing in financial auditing based on the current situation. On this basis, this paper expounds the framework and composition of university financial digital platform construction, and then analyzes the specific application methods of university financial digitalization, including financial information digitalization, financial management process digitalization, business digitalization, etc. made some suggestions. Through the research, I hope to provide some help and inspiration for the application of financial digitization in colleges and universities.

Keywords: Financial Auditing; Construction and Application; Digital System

1. INTRODUCTION

At the national level, the information construction with big data as the core has begun to promote the application effect of digital auditing. However, many enterprises and departments in our country are still not familiar with the use of digital technology for financial auditing, which seriously affects the work efficiency of enterprises and departments. Therefore, in the context of digitalization, it is imperative to improve the application of digital auditing. Improve the quality and level of work in an all-round way, based on fully mining and utilizing data, and improve work efficiency and effectiveness based on enhancing information to create value. Specific to the financial management work of colleges and universities, the so-called financial digitalization of colleges and universities refers to the process sorting and reengineering based on digital technology in the financial management work of colleges and universities, gradually realizing the digitization of content and processes, and digitizing the results to better promote The deep integration of business activities and financial management activities can comprehensively improve the efficiency and effectiveness of university management, and achieve the goal of value creation and value-added.

The financial audit of colleges and universities needs to realize the intelligence throughout the entire audit process from data collection to data integration, analysis, and issuance of a reasonable audit report, to meet user needs such as data management, numerical data processing, text data processing, and audit result output: digital audit is a new audit method. Although digital audit can promote the innovation of financial audit, many auditors have insufficient understanding of digital audit, and do not realize that digital audit can improve audit efficiency and quality. As a result, digital audit cannot be used in financial audit. Fully functioning in the audit. The internal digital platform of the unit needs to be further developed. In the digital age, electronic data has a high degree of integration effect. If the audit department cannot build a digital platform, then data sharing cannot be realized, and data between audit units cannot be shared. Under audit conditions, traditional audit methods are not applicable.

Although digitalization is produced based on informatization, digitalization must not be equated with informatization, and there is an essential difference between the two. The informatization of financial management in colleges and universities is to informatize the business management process from the perspective of business process, if it meets the needs of business process, it does not consider a series of in-depth issues such as the relationship between data and the development and utilization of data. Digitization is based on informatization, from the perspectives of data collection, data storage and management, data development and application, to comprehensively improve the financial management capabilities of colleges and universities and the quality of financial management data, tap the potential value of data, and contribute to the construction of colleges and universities. and development services. In the process of constructing the basic framework of financial digital platform construction in colleges and universities, it needs to be effectively combined with the characteristics of current financial management and designed in combination with some existing research results.

Second, numerical data processing requirements. Many specific values are generated in the financial business activities of colleges and universities. The intelligent audit system constructed needs to realize the analysis of the operation status of the audited unit and the industry, and the expenditure situation of the past years, and timely identify abnormal fluctuations through trend comparison, and further use data mining technology to find differences. Including factors, realize the summary of vouchers and the classification and summary of accounting subjects. The premise of carrying out audit work is to have a perfect audit mode. Based on specific audit objectives, with the help of digital audit methods, innovate financial audit methods, and continuously improve financial audit strategies, audit methods and methods. The innovation of the audit strategy is mainly to clarify the scope and process of the audit, combine the characteristics of the sample, transform the sample audit into a full audit, and include the information system into the audit scope.

2. THE PROPOSED METHODOLOGY

2.1 The basic framework and functions of the construction of financial digital platform in colleges and universities

In the innovation of audit methods and methods, the comprehensive audit is mainly run through the entire audit process, the on-site audit and remote audit are combined, and information technology is fully utilized based on manual audit. The following core functions are mainly covered in the function construction. First, the business-finance integration platform. The business-finance integration platform is the focus of future financial digitalization construction in colleges and universities and is also the key to achieving the goal of financial digitalization development. The platform mainly covers the accounting system, delivery order receiving system and auxiliary accounting system. The system is all for processing financial data, objectively reflecting the cost situation in the process of construction and development of colleges and universities and the specific implementation effect of related construction and development strategies.

Second, the data middle platform, the data middle platform refers to the database system in the process of financial digitalization construction, which mainly solves the storage and management of financial data and business data. During the construction process, it is generally a relatively mature database management system. Three Big data is integrated to solve the problem of relatively single data source in traditional university financial data management. The external data mainly comes from the Ministry of Education, Ministry of Finance, Taxation Bureau, and banks, which are closely related to the construction and development of universities, especially financial management. departments and units.

Again, text data processing requirements. In addition to standard and specific numerical data, financial activities in colleges and universities will also generate text data such as TXT including Chinese characters, English letters, and pinyin symbols. For this part of the data, it is necessary to focus on identifying its potential relationship, use data mining algorithms to conduct cluster analysis on accounting documents, check the corresponding relationship between loan subjects, and identify abnormal data to provide clues to support the follow-up of the audit work. The audit department should know what data is needed in the audit work and know which data is the most reliable, to ensure that the data it obtains is correct. Based on a good understanding of the industry characteristics and business model of the unit, mastering the characteristics of financial information will help audit institutions simplify the process of data collation and calculation. Based on a comprehensive understanding of the background data structure, improving the application of unstructured data, and analyzing suspicious data in a timely manner can improve the ability of data analysis.

In data acquisition, audit institutions should update data in a timely manner to improve the timeliness of data acquisition. After the construction and application of the financial digital platform in colleges and universities, the data interaction between the financial system and the business system can be realized because of the integrated design of business and finance, and the financial management link and chain can be extended. In this case, the traditional financial management process cannot be continued. Financial management processes need to be optimized and reengineered. In this process, the financial digital platform can be used to achieve the goal of streamlining the approval process. According to the functional

design of the digital platform, the business automation matching process can be realized based on the relevant input information, and the hierarchical data for approval based on the system output results, on this basis, it is only necessary to control the key links and key risk points to ensure the high efficiency of the financial management process of colleges and universities.

2.2 The specific application of financial digital platform in colleges and universities

In the specific design, business classification management and corresponding automatic matching and approval can be used. The numerical data analysis model provides the basis for auditors to find audit clues, and the financial statements and their subsidiary accounts are processed according to the fault diagnosis theory of expert knowledge and through the audit analysis model; the audit results with human-computer interaction interface attributes are visualized, focusing on providing the user provides decision support, realizes the user's management and viewing of the audit database, and displays the audit trail and audit dynamics to the user in an all-round way; the system management part includes system operation log records, system parameter settings, system process processing, authority settings, and information modification, etc. The content belongs to the management center of the intelligent audit system.

Auditing units should improve their understanding of digital auditing, hire relevant experts to train employees in the unit, and at the same time issue brochures to guide auditors to make full use of digital auditing technology in financial auditing. By establishing a dual database, the audit department can classify audit items and realize data sharing. Combined with changes in audit methods, improve the update of audit software and develop more effective audit models. In addition, the data processing process is the core content of the optimization and reengineering of the financial management process. Since there is no data processing process in the traditional financial management work of colleges and universities, especially the processing of some non-financial data, the digital management platform provides a three-party data based compared with the traditional financial management data processing process, the processing capacity has been significantly improved, and the scope of data processing has been further expanded. In this way, the data processing work can be effectively combined with various decisions of the university, to realize the purpose of digital reengineering of the process.

The subject of "per capita public expenditure of teachers and students" can comprehensively reflect the special fund expenditure and normal operation expenditure of colleges and universities. The project expenditure final account and the basic final account are summarized to form the expenditure final account list. Based on the overall analysis model, the specific expenditure data of each detailed account can be obtained, and the part that causes the abnormality can be further determined as the basis for audit analysis. For example, the "official personnel" overtime pays, "salary of long-term employees", and audit recommendations are made for the identified abnormal parts. Therefore, in the financial audit process of colleges and universities, it is necessary to continuously enrich and improve the regulations in the knowledge base, store the related audit models created, realize the automatic query of audit clues, solve the problem of model utilization efficiency, and improve the timeliness and reliability of audit opinions sex.

The service scope and service form of the traditional financial service model are very limited. It is necessary to pay attention not only to the experience of teachers and students on business process handling, but also to the role of financial management in various decision-making processes in the construction and development of colleges and universities. On the one hand, after the establishment of the financial digital platform in colleges and universities, various forms of information services can be carried out relying on the Internet, including sorting out the non-financial matters handling process and financial pre-approval business process, etc. For these processes or related services, they can be handled through the Internet. It needs to be carried out at the financial management center of the university, to achieve the goal of one-stop service in some financial businesses.

3. CONCLUSION

With the rapid development of digital technology, digital technology has been widely used in all walks of life, followed by the development of digital audio technology, which has played a greater role in financial audit. The application of digital auditing makes financial auditing more comprehensive and objective, improves the efficiency of financial auditing, and reduces auditing errors. In the process of building a financial digital platform, colleges and universities need to learn from the experience and models of other units, fully consider the characteristics and needs of their own financial management and enhance the pertinence of the financial digital platform construction. Only in this way can the advantages of the financial digital platform be fully utilized. Improve the ability and level of financial management in colleges and universities.

4. REFERENCES

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