《大数据与智能审计》课程中英文简介

**Big Data & Intelligent Auditing**

课程代码：0421123A **Course Code： 0421123A**

课程名称：大数据与智能审计 **Course Name：Big Data &** **Intelligent Auditing**

学时：48 **Periods：48**

学分：3 **Credits：3**

考核方式：开卷+上机实验 **Assessment：Unroll + Computer** **experiment**

先修课程：程序设计语言（Python) **Preparatory Courses：Programming language（Python)**

会计信息系统 **Accounting Information System**

数据库应用 **Database Application**

经济学原理 **Principles of Economics**

会计学基础 **Basis of Accounting**

中级财务会计 **Intermediate Financial Accounting**

财务管理学 **Financial Management**

成本管理会计 **Cost Management Accounting**

审计学 **Auditing**

...... etc.

新一轮信息技术革命与人类经济社会活动的交汇融合，引发了数据爆炸式增长，大数据与人工智能的概念应运而生。随着信息技术的大力发展及其变革，大数据与人工智能技术的产生，给审计工作提供了机遇和挑战，对审计环境产生了一定的影响。特别是，审计可充分利用大数据与人工智能从传统的抽样审计转变为全面审计，审计范围从单一业务转变为全景式审计，为审计全覆盖创造了有利条件，同时审计工作需要更多依赖数据及数据的分析技术和方法，这对相应技术手段、管理机制、法律制度、人员素质和风险防范等提出了挑战。

《大数据与智能审计》是为应对当前信息环境变化，并以提升本科生基于大数据与人工智能审计逻辑的实践能力为目的而开设的课程。通过本课程的学习，使学生全面理解大数据与智能审计的基本理论与概念，审计信息系统管制环境以及相应的职业道德要求；掌握风险导向大数据与智能审计的基本思路与方法，以及该思路与方法在社会审计、国家审计以及内部审计中的应用；探索大数据与智能审计前沿知识与应用。

本课程是一门将计算机科学与审计学相结合的课程，它阐述了信息技术在审计学中的应用，培养了学生利用大数据与人工智能思维分析与解决审计问题的能力，为学生将来从事审计工作打下了基础。

The new round of information technology revolution and the integration of human economic and social activities have led to the explosive growth of data. The concept of big data and artificial intelligence emerges. With the development and reform of information technology, the emergence of big data and artificial intelligence technology provides opportunities and challenges for audit work and has a certain impact on the audit environment. In particular, the audit can make full use of big data and artificial intelligence from traditional sampling audit to comprehensive audit, and the scope of audit changes from a single business to panoramic audit, which creates favorable conditions for audit full coverage. Meanwhile, audit work needs more data and data analysis techniques and methods, which is beneficial to corresponding technical means, management mechanism, legal system The personnel quality and risk prevention have put forward challenges.

Big Data and Intelligent Audit is a course designed to cope with the changes of the current information environment and to improve the practical ability of Undergraduates Based on big data and AI audit logic. Through the study of this course, students can fully understand the basic theory and concept of big data and intelligent audit, the environment of audit information system control, and the corresponding professional ethics requirements; Master the basic ideas and methods of risk-oriented big data and intelligent audit, and the application of the thought and method in social audit, national audit and internal audit; Explore the advanced knowledge and application of big data and intelligent audit.

This course is a course combining computer science with auditing. It expounds on the application of information technology in auditing and trains students' ability to analyze and solve audit problems by using big data and artificial intelligence thinking and lays a foundation for students to engage in audit work in the future.