

Artificial Intelligence in Universities: Analysis of the Current Situation and Countermeasures

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ABSTRACT

At present, there are problems in the computer audit of colleges and universities in terms of auditing software and professional and technical talents, etc. To speed up the internal computer audit of colleges and universities, it is suggested to strengthen the theoretical research and risk prevention of computer audit, choose the computer auditing software suitable for colleges and universities, cultivate the computer auditors to meet the requirements, adopt flexible and diversified ways of follow-up education and training, and give full play to the role of the education branch of the internal audit associations at all levels, and strengthen communication and cooperation. The educational subcommittees of internal audit associations at all levels should give full play to their roles as links and bridges, and strengthen exchanges and cooperation.

KEYWORDS

Computer audit; University internal audit; Audit software; Professional and technical personnel

1. INTRODUCTION

With the rapid development of information technology, economic globalization, networking, digitalization, the internal audit of colleges and universities has undergone a revolutionary change, the traditional manual audit has been unable to adapt to the development of e-commerce and informationization of economic management, computer audit has been widely used in all sectors of the internal audit, but for the colleges and universities, the application of a little bit of strength, from the quality of personnel, financial investment, There is still room for further strengthening in terms of personnel quality, financial investment, computer hardware and software equipment, etc. Advanced technology can be applied to universities to strengthen the management of universities, improve work efficiency and promote the fast and good development of economic activities in universities.

2. DEFINITION AND PROCESS OF COMPUTERIZED AUDITING IN UNIVERSITIES AND COLLEGES

College computer audit is to use computer as a tool to supervise the economic activities of colleges and universities, it is based on the relevant regulations and systems of colleges and universities, taking into account the characteristics of computer technology itself, using certain procedures and methods, the legality of computer participation in economic activities of colleges and universities, reasonableness, compliance, efficiency, security, correctness, and participation in the feasibility of the economic activities of colleges and universities, and the implementation of the plan to carry out the review, verification, evaluation, supervision, coordination, and put forward proposals for improvement of work. It is a kind of intrinsic supervisory activity to audit, certify, evaluate, supervise

and coordinate the computerized participation in economic activities of universities, as well as the feasibility and implementation plan of participation in economic activities of universities. With the deepening of computerized auditing, the work process is mainly divided into two aspects, on the one hand, computer-assisted auditing, i.e., the use of computers and auditing software to replace the traditional manual auditing methods.

On the other hand, information system auditing or IT auditing is testing and evaluating the electronic information itself, and judging the security of information system-related resources and assets, and the integrity of data and systems by collecting relevant evaluation evidence.

3. DEFICIENCIES OF COMPUTERIZED AUDITING IN INTERNAL AUDITING OF UNIVERSITIES AND COLLEGES

3.1. Lack Of Separately Developed Computerized Auditing Software Specifically For Internal Auditing In Higher Education Institutions

In the 1990s, by the Shanxi Provincial Audit Bureau of self-development of the "industrial enterprise financial income and expenditure auditing software" is China's earliest one through the authoritative institutions to identify the auditing software, at present, in the major enterprises to the wide application of internal auditing software are: Shanghai Boca Information's "Audit Star", Zhuhai Jin Changyuan's "Audit Express", Zhuhai Zhongpu's "Zhongpu Software", Beijing UFIDA.

But for this special industry, computer auditing is still mainly focused on the cost of engineering audits, such as the use of "RuiTe", "magic calculator" and so on for engineering infrastructure maintenance and pre-settlement audit, although there is also a stand-alone version of the financial income and expenditure, but this is the financial audit software, but this is the only one. Financial audit software, but this is only one aspect of the audit of universities, for other economic responsibilities, such as the economic effect of the audit In addition, computerized software for auditing financial preliminaries, accounts, etc., needs to be fully developed and applied.

3.2. Lack Of Professional And Technical Personnel With Knowledge Of Financial Accounting And Auditing As Well As Computer Operations And Applications

At present, there is still a gap between the business level of computer auditing in universities and the direction and requirements of audit informationization and audit development. On the one hand, for the internal audit of universities, there is a unique advantage of human resources, it is easy to find auditors who know knowledge and skills of financial accounting, auditing, etc., are familiar with the relevant policies and regulations and have certain audit experience, but due to some subjective and objective reasons, they seldom contact with computers, and even some of the most basic operation is not very skillful, and do not quite meet the auditing needs of the law of informatization, and it takes some time to convert traditional auditing techniques into computer auditing. It will take some time for them to switch from traditional auditing techniques to computerized auditing. On the other hand, although there are a group of young auditors skilled in computer operation and have a certain application technology, but for the development of audit software procedures, computer system structure, principles, program compilation and detection of technology mastery is not enough, it is still difficult to achieve the real sense of computing audit. Therefore, in order to really use computerized auditing software to carry out work, it is necessary to rely on the assistance of professional computer technicians, and the lack of independence affects the effectiveness of auditing.

3.3. Lack Of Guidelines And Standards Corresponding To Computerized Auditing

At present, there are not many guidelines and standards for computer auditing, and there are greater risks in conducting computer audits. Firstly, the degree of computer knowledge and understanding of

the computer system program of the audited unit is insufficient, which increases the chance of confidentiality leakage in the process of data collection; secondly, the use of auditing software that has not passed the appraisal of authoritative departments. Some auditing software has not been tested scientifically and practiced fully applied, or even inherent design flaws, can not effectively manage and classify data, it is difficult to achieve the audit purpose; Third, the reliability of the audit evidence is low. Thirdly, the reliability of audit evidence is low. If the computer operation is in a state of lack of control, the relevant information in the computer cannot be overly relied upon, and the reliability of the audit evidence will not be high; fourthly, the auditor overly relies on computer technology. Fourth, over-reliance on computer technology. In the course of auditing, too much reliance on computer technology by auditors may lead to inefficient inspection, incomplete scope of evidence collection, and insufficient audit evidence, making it difficult to achieve the expected audit results.

3.4. Lack Of Adequate Leadership And Necessary Funding

At present, colleges and universities gradually pay attention to the audit work, and the audit work is also gradually carried out, for undergraduate colleges and universities, has formed a scale, and on the standardization, but for most of the higher vocational colleges and universities, the audit is still the bureau. Limited to the audit of financial income and expenditures, project pre-budget, final accounts audit and a small number of economic responsibility audit, the audit is still limited to standardize the internal control and management, cannot really be used as a basis for leadership decision-making, coupled with insufficient publicity of the purpose and significance of the audit, most of the faculty and staff of the audit to stay in the audit to investigate the problem, financial income and expenditure audit, auditors often encounter many obstacles in their work, not conducive to the development of the audit work. This is not conducive to the development of audit work. In addition, with the expansion of colleges and universities, many schools have to build campuses and owe a lot of bank loans, while the annual tuition income and financial contributions can only be used for daily operation and the salaries and benefits of the teaching staff, which means that there is insufficient investment in auditing and insufficient staffing. According to the statistics, some of the undergraduate colleges and universities still have a part of the audit and discipline inspection and supervision co-located, accounting for 5.3%, while in 1099 higher vocational colleges and universities nationwide, discipline inspection, supervision and audit co-located account for the majority of them, accounting for 97.2%, and even some of them don't have the audit department.

3.5. Lack Of More Specialized Follow-Up Education And Training For Computer Auditors

The China Institute of Internal Auditing stipulates that the follow-up education for internal auditors should be no less than 40 hours per year, and the vast majority of auditors will participate in all kinds of trainings according to the requirements and do a good job in the follow-up education. However, a lot of training on computerized auditing mainly focuses on basic computer knowledge, word, ex-cel, standards and regulations, and it is difficult to combine financial accounting knowledge, auditing knowledge and computer knowledge, and it is difficult to achieve the effect of education and training by applying the cases of typical colleges and universities for education and training.

4. SEVERAL COUNTERMEASURES TO STRENGTHEN THE APPLICATION OF COMPUTER AUDITING IN UNIVERSITIES

4.1. Strengthening Theoretical Research On Computerized Auditing

Computer auditing and auditing are complementary to each other, and the government administration and internal auditing association should organize professional and technical personnel to carry out relevant theoretical research, and the internal auditors of colleges and universities should summarize

the experience and methods of computer auditing and carry out in-depth, extensive and detailed theoretical research, especially the research on auditing objects, auditing methods, auditing clues and auditing techniques, and the research on auditing standards and guidelines related to computerized accounting information systems and electronic data systems, so that they can regulate computer auditing and maintain the independence, objectivity and impartiality of auditing, and provide decision-making basis for the decision-makers. In particular, it should conduct in-depth, extensive and detailed theoretical research on audit objects, audit methods, audit trails and audit techniques, as well as research on audit standards and guidelines related to computerized accounting information systems and electronic data systems, so as to standardize computer auditing, maintain audit independence, objectivity and impartiality, and provide decision-makers with a basis for decision-making.

4.2. Enhancing Computerized Audit Risk Prevention

(1) Try to avoid the computer audit risk. Due to the computer audit in the internal audit of colleges and universities in this area is not very mature, a wide range of auditors and leaders in charge of the audit of the computer audit environment may produce Risk perception should be fully recognized and given high priority.

(2) Ensure the integrity of audit data. Auditors should constantly check the authenticity of the audit data and the accuracy of the audit time, and the financial data should be matched with the statements in paper books.

(3) Select appropriate audit methods and techniques. Auditing techniques such as checking, reviewing and analyzing, computerized auditing methods and system-based methods can be adopted for different audit subjects and objects.

4.3. Selection Of Computerized Auditing Software Suitable For The Actual Situation Of Colleges And Universities

The correct choice of computerized audit software is quite important for the conduct of audits, and consideration can be given to the use of software prepared by auditors, especially internal auditors and computer specialists in higher education institutions, in accordance with the needs of network development, in order to standardize audit methods and audit practices, improve the quality of audits, efficiency, depth, and broaden the scope of coverage of the service.

4.4. Training Of Computerized Auditors To Meet The Requirements Of Universities And The Development Of The Times

The effectiveness of computerized auditing depends mainly on the degree of application and mastery of computerized auditing by auditors. The use of computer audit is mainly to adapt to the requirements of the development of the times and improve the efficiency of work, although the computer audit has made a qualitative leap in the quantity and speed of data processing compared with the traditional manual audit, but the computer cannot carry out all kinds of professional judgments and analyses like human beings. At present, most of the internal audit practitioners in colleges and universities have the following characteristics: those who have rich audit experience and accurate judgment are relatively deficient in computer knowledge; those who are more skilled in computer operation and application lack rich experience in audit practice, and it is difficult to get a balanced development of the two. Therefore, we can only focus on the reality of university auditing and train computer auditors in a targeted and flexible way.

4.5. Adoption Of Flexible And Diversified Approaches To Follow-Up Education And Training

Computer audit integrates the knowledge system of many disciplines, such as auditing, computer science, behavioral science and information system management. Therefore, the follow-up education and training on computer audit should take into account the characteristics of various disciplines, and should be implemented from a multidisciplinary perspective and in accordance with the actual situation of universities, according to local conditions and at different levels. After training, the internal auditors of universities can analyze and model, formulate plans and establish audit models, collect data, download data, organize data, convert data and analyze data until the audit results are formed when conducting computer audits.

4.6. To Give Full Play To The Linkage And Role Of The Education Sub-Committees Of IAIA At All Levels. Bridging Role, Strengthening Communication And Cooperation

The education branch of provincial and municipal internal audit associations undertakes the task of training and exchange of internal auditors in the education system, and the universities and colleges, especially the undergraduate colleges and universities, have explored and researched a certain amount of computerized auditing in the process of internal auditing and have accumulated some successful experiences and achieved good results. For example, the use of word for audit drafts, audit documents, audit report writing, the use of excel for data acquisition, review and calculation, statistical sampling, reconciliation of accounts and tables, classification and summary, audit analysis and so on. There are also targeted to develop some small programs on their own. All these efforts have been helpful to the audit work of universities and have improved the efficiency of work. If we can actively carry out various activities under the organization and leadership of the education branch, exchange experience and complement each other's strengths and weaknesses, this is also an effective way to improve the overall level of computer auditing in colleges and universities. In addition, the universities in the auditor's equipment mainly in the financial accounting personnel and computer professionals, if the resources can be integrated, mutual cooperation, the use of university talent advantages, strengthen the training of this talent, the development of computer auditing software suitable for colleges and universities, starting from the stand-alone version of the software, and gradually to the network development. This is relatively low-cost, high efficiency, the key is to be practical and adapt to the needs of the work.

4.7. Scientific Planning And Gradual Progress

We should follow the requirements of standardization, normalization, scientification, combined with the actual situation of the university, strengthen the organization management and leadership, ensure sufficient funding, equipped with adequate personnel, increase the assessment and management efforts, continuous exploration and research, the promotion and application of computer auditing is really practical, the introduction of incentives, so that computer auditing in a benign direction to make the level of university auditing to rise to a new level. The computerized audit will be developed in a positive direction so that the auditing level of universities will rise to a new height.

5. CONCLUSION

In conclusion, the research on artificial intelligence (AI) applications within universities presents a dual-edged sword of opportunities and challenges. As highlighted in the analysis, the implementation of AI in university settings has significantly transformed internal auditing practices, shifting from traditional methods to more efficient, computerized systems. However, this transition also brings to

light several deficiencies such as the lack of specialized software, inadequate professional training, and a deficit in guidelines that specifically address the unique needs of higher education institutions.

To navigate these challenges effectively, it is crucial for academic institutions to embrace a holistic approach that encompasses enhancing theoretical knowledge, adopting rigorous risk management practices, and selecting appropriate auditing software tailored for the academic environment. Furthermore, universities must invest in continuous professional development to ensure auditors are well-equipped with both the technical skills required in a digital era and the critical judgment necessary for effective auditing.

By fostering a collaborative environment that leverages the expertise of internal audit associations and prioritizes scientific and gradual enhancements in computer auditing, universities can not only improve the quality and scope of their audits but also support their overarching mission of governance and transparency. Ultimately, the integration of AI into university audits, if conducted thoughtfully and strategically, holds the promise of elevating the academic standards and operational efficiency of higher education institutions to new heights.

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