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The Application of Audit and the Requirement of Talent Training under the Background of New Quality Productivity

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Abstract: With the advancement of new productive forces, emerging technologies like cloud computing are reshaping the global economic landscape and providing robust support for auditing practices. Confronted with data proliferation and operational complexities in enterprises, traditional auditing methods struggle to meet demands, while new productive forces propel the industry into an era of intelligent efficiency. However, their widespread adoption presents fresh challenges in talent development, as conventional knowledge frameworks struggle to adapt to technological environments. Auditors now require multifaceted competencies. Therefore, establishing a talent cultivation system that aligns with professional characteristics and keeps pace with the times is crucial for sustainable development in the auditing sector. Currently, the field of auditing faces both opportunities and challenges.

Keywords: New quality productivity; Audit talents; Talent training

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1. Introduction

In the era of booming new productive forces, cloud computing, IoT, and blockchain technologies are fundamentally reshaping the global economic landscape, propelling human society into a new phase. Their core advantages, particularly in data processing, information tracking, and transparency enhancement, provide robust support for auditing. Confronted with explosive data growth and increasingly complex business models, traditional auditing methods struggle to meet the demands for efficient and precise analysis. New productive forces, leveraging powerful data processing capabilities and automated workflows, not only improve auditing efficiency and shorten cycles but also enable deeper data correlation, reveal latent risks, and strengthen the reliability and foresight of audit conclusions, marking the entry of auditing into an intelligent and efficient new era [1]. However, the widespread application of new productive forces also poses new challenges for auditing talent development. Traditional auditing knowledge systems cannot adapt to the new technological environment, requiring auditors to master both auditing theory and practice while possessing data processing skills, IT application capabilities, and interdisciplinary integration abilities. Therefore, establishing a talent cultivation system that aligns with auditing's professional characteristics and keeps pace with the times is crucial for the industry's sustainable

development. As a vital component of economic supervision, the auditing field faces unprecedented challenges while welcoming development opportunities.

2. The connotation and characteristics of new quality productivity

2.1. The connotation of new quality productivity

New-type productive forces represent a contemporary form of advanced productivity [2], born from revolutionary technological breakthroughs, innovative allocation of production factors, and profound industrial transformation. At its core, this paradigm emphasizes qualitative changes and optimized combinations of laborers, means of labor, and objects of labor, with the hallmark being a significant boost in total factor productivity. In terms of scope, it encompasses not only the development of a new-generation workforce and the application of advanced tools, but also the shaping of production relations compatible with this productive model. Practically, it prioritizes innovative integration with strategic emerging industries like next-generation information technology, new energy, and advanced manufacturing, as well as future sectors such as artificial intelligence, quantum information, and humanoid robotics. By leveraging pivotal disruptive technologies, this approach drives breakthroughs in modern industrial development.

2.2. Characteristics of new quality productivity

The core characteristics of new quality productivity focus on scale, efficiency, automation, digitalization, intelligence, and green development. With technological advancements, it continuously improves production efficiency and quality while achieving dual reductions in costs and resource consumption. In practice, new quality productivity leverages digital technologies to enhance data processing and decision-making capabilities. By integrating artificial intelligence and machine learning, it further elevates production automation and intelligent decision-making levels. Additionally, it prioritizes environmental protection and sustainable development, striving to minimize resource waste and pollution emissions in production processes. This dual focus brings both advantages and challenges to its application in the auditing field [3].

After thoroughly examining the essence and characteristics of new quality productivity, it becomes evident that this paradigm shift not only reshapes economic structures and industrial landscapes but also imposes higher demands on corporate operations management, internal controls, and financial transparency. As a critical tool for safeguarding economic order and enhancing organizational governance efficiency, auditing's application and transformation under the new quality productivity framework have become particularly crucial.

A thorough analysis of the connotation and characteristics of new quality productivity reveals that this transformation in productive forces not only reshapes economic structures and industrial patterns but also imposes higher standards on enterprise operations, internal controls, and financial transparency. As a core mechanism for maintaining economic order and enhancing organizational governance efficiency, the application and transformation of auditing in the context of new quality productivity undoubtedly holds critical significance.

3. Advantages and challenges of audit application in the background of new quality productivity

The new productive forces, characterized by efficiency, intelligence, and digitalization, require audit work to adapt to these changes by transitioning from traditional manual review methods to intelligent, data-driven approaches. For instance, with the widespread application of technologies like big data, cloud computing, and artificial intelligence in corporate operations, audit departments need to leverage these advanced technologies for data analysis to identify potential risks and opportunities, thereby achieving more precise and efficient audit practices.

Meanwhile, the growing demand for talent in new productive forces is driving the development of audit professionals toward diversified and interdisciplinary expertise. Auditors must not only possess solid auditing expertise but also master skills in information technology and data analysis to better understand and evaluate the impact of emerging technologies on corporate operations, ensuring the forward-looking and effective nature of audit work [4].

Furthermore, the business model innovations and organizational restructuring driven by new productive forces have posed fresh challenges to audit content and methodologies. Audits must not only focus on the accuracy and compliance of financial statements, but also conduct in-depth reviews of corporate business processes, data governance, and information security. This ensures that while enterprises benefit from technological advancements, they can effectively manage risks and safeguard the interests of stakeholders.

Therefore, this paper will explore the practical applications of auditing in the context of new quality productivity. It will examine how to leverage emerging technologies to enhance audit efficiency and quality, as well as how to adapt audit strategies to accommodate evolving business models and organizational structures. Additionally, the study will analyze the new demands for audit talent development under this framework, providing actionable insights and recommendations for building an audit system that aligns with the development of new quality productivity.

4. Specific application of audit under the background of new quality productivity

4.1. Use new technology to improve audit efficiency and quality

4.1.1. The wide application of data analysis technology

The integration of data analytics technologies, particularly big data and artificial intelligence, has revolutionized the auditing industry. Auditors can now leverage these tools to rapidly acquire, process, and analyze massive datasets, overcoming the limitations of traditional small-sample data. By identifying correlations and anomalies within data, they can swiftly pinpoint potential risk areas and uncover audit leads and risk points [5]. For instance, through big data analysis, auditors can quickly detect irregular transactions and patterns in financial statements, thereby enhancing both the efficiency and accuracy of audit processes.

4.1.2. Development and application of automated audit tools

The implementation of automated audit tools has significantly reduced the workload of auditors while enhancing audit efficiency. These tools automate complex tasks previously requiring manual intervention, such as data entry and account reconciliation. For instance, in data entry, automated audit systems utilize advanced data recognition and processing technologies to automatically capture and input information from various sources, substantially reducing manual input time and potential errors. In account reconciliation, these tools employ efficient algorithms and comparison mechanisms to swiftly identify discrepancies and errors. This automated verification process not only improves accuracy but also significantly reduces the time and effort required for manual checks. Additionally, automated audit tools feature real-time monitoring and alert functions. They continuously track critical operational data in enterprises, immediately triggering alerts upon detecting anomalies or potential issues, enabling auditors to promptly identify and address problems [6]. This real-time monitoring and alert mechanism allows audit work to respond more effectively and timely, to potential risks and challenges.

4.1.3. Construction of intelligent audit system

Intelligent audit systems represent a crucial direction for audit innovation in the context of new quality productivity. By integrating advanced technologies such as machine learning and natural language processing, these systems can achieve intelligent analysis, decision-making, and reporting capabilities [7]. For instance, intelligent audit systems utilize big data and machine learning to conduct in-depth data analysis, provide intelligent decision support based on analytical results, and ultimately generate audit reports automatically, thereby realizing intelligent analysis, decision-making, and reporting

functions. These capabilities leverage big data and machine learning technologies to perform thorough data analysis, identify potential patterns and anomalies through data mining and pattern recognition, and automatically assess the compliance and risk levels of audit subjects [8]. This not only enhances the reliability of audit conclusions but also enables the prediction of development trends for audit subjects, providing forward-looking guidance for audit projects.

4.2. Adjust audit strategy to adapt to the new business model and organizational structure

4.2.1. Strategic shift in audit focus

Driven by new quality productivity, the rapid evolution of business models and organizational structures presents fresh challenges for auditing. The traditional audit approach focused on financial statements, can no longer fully address the complex operational risks of modern enterprises. Consequently, audit priorities are shifting from single-focused compliance checks on financial data to comprehensive reviews of business processes, evaluations of data governance effectiveness, and assessments of information security systems' robustness [9]. This strategic transition requires auditors to delve into core operational processes, understand business logic and strategic direction, and accurately identify potential risk points such as internal control deficiencies, process vulnerabilities, and data security risks. By doing so, auditors can provide solid support and risk warnings to ensure the stable development of enterprises.

4.2.2. Intelligent and diversified integration of audit methods

Amid the rapid development of new productive forces, auditing methodologies are undergoing a transformation from traditional to intelligent and diversified approaches. Auditors must master and flexibly apply various auditing tools and techniques, including walkthrough testing to ensure business process consistency and compliance, sampling audits to enhance efficiency and cost-effectiveness, and risk assessment models to quantify potential threats [10]. Meanwhile, keeping pace with technological advancements and actively exploring emerging technologies such as cloud computing, big data analytics, IoT monitoring, and blockchain traceability in auditing not only improves accuracy and real-time responsiveness but also effectively addresses new risks arising from technological innovations, ensuring the forward-looking and effective nature of audit work [11].

4.2.3. Lean audit process and cross-department collaboration

To better adapt to business models and organizational structures under new productive forces, optimizing audit processes has become imperative. This requires audit departments to not only strengthen internal process management and achieve lean management throughout the entire audit project chain from planning, execution to reporting, but also deepen collaboration with other functional departments within the enterprise. Establishing cross-departmental information sharing and coordination mechanisms is essential. By regularly holding audit coordination meetings and forming joint audit teams, transparency and participation in audit work can be enhanced, enabling collaborative identification and resolution of issues identified during audits. Meanwhile, focusing on bottlenecks and weak links in audit processes, continuous optimization through the introduction of project management tools and automated audit software ensures simultaneous improvement in audit quality and efficiency, thereby contributing to the sustainable development of enterprises [12].

5. New requirements for audit talent training under the background of new quality productivity

In the context of new quality productivity, the transformation and upgrading of audit work have put forward new requirements for the cultivation of audit talents. In order to adapt to this change, audit personnel not only need to have solid audit professional knowledge and skills, but also need to master emerging technologies, can integrate cross-disciplinary, and have the spirit of continuous learning and innovation.

5.1. Strengthen audit professional knowledge and skills

While new productive forces have revolutionized audit practices, professional expertise and fundamental skills remain the essential competencies for auditors. Therefore, talent development programs should prioritize strengthening education in audit theory, methodologies, and practical applications, ensuring auditors master core workflows and critical competencies.

5.2. Master emerging technologies and data processing capabilities

In the context of new quality productivity, emerging technologies such as cloud computing, big data, and artificial intelligence have become essential tools for audit work. Therefore, auditors need to master the fundamental principles and application methods of these technologies while developing data processing and analytical capabilities. Through training and practical experience, auditors can effectively utilize these technologies to rapidly acquire, process, and analyze massive data, thereby enhancing the efficiency and accuracy of audit operations [13].

5.3. Cultivate interdisciplinary integration ability

In the context of new productive forces, audit work now requires expertise across multiple disciplines, including information technology, data analysis, and risk management. This demands that auditors to develop interdisciplinary integration capabilities, enabling them to effectively apply knowledge and methodologies from various fields. During talent development programs, emphasis should be placed on cultivating auditors' cross-disciplinary thinking and comprehensive skills, allowing them to better adapt to the complex and ever-changing audit environment.

5.4. Improve continuous learning and innovation ability

In the context of emerging productive forces, audit work is undergoing continuous transformation and development, with new technologies, methodologies, and concepts constantly emerging. Therefore, auditors must possess the ability to continuously learn and innovate, keeping pace with the times and constantly updating their knowledge and skills. In talent development processes, auditors should be encouraged to actively participate in learning exchanges, academic research, and practical explorations, thereby cultivating their innovative awareness and practical capabilities.

5.5. Strengthen education in professional ethics and awareness of the rule of law

In audit practice, professional ethics and legal awareness are fundamental qualities for auditors. Therefore, in talent development, it is essential to strengthen the cultivation of professional ethics and legal consciousness among auditors, ensuring they consistently uphold audit principles, maintain objective and impartial attitudes, and conduct audit work in accordance with laws and regulations [14].

5.6. Building a diversified talent training system

To meet the diversified demands of audit work in the context of new quality productivity, a diversified talent development system should be established. This includes creating a multi-level, multi-channel training system that provides diverse learning resources and practical opportunities; strengthening school-enterprise collaboration and industry-academia-research integration to promote deep integration between audit education and real-world practice; and encouraging audit professionals to participate in international exchanges and cooperation to broaden their global perspectives and cross-cultural communication skills [15].

6. Conclusion

In the era of booming new productive forces, the auditing industry is undergoing unprecedented transformations and challenges. The application of technologies like cloud computing, big data, and artificial intelligence has not only enhanced the intelligence and automation of auditing but also expanded its scope, improved the accuracy of risk identification

and compliance assessment, and provided safeguards for corporate stability. However, this also presents new challenges for auditing talent development, requiring auditors to continuously update their knowledge structures, master emerging technologies, and enhance data processing and interdisciplinary capabilities. Therefore, building a diversified talent development system and strengthening professional ethics and legal education have become crucial for the industry's growth. In the future, auditing will become more intelligent, efficient, and precise. Auditors must keep pace with the times, improve their professional competence, and foster innovation. Auditing institutions and enterprises should strengthen collaboration, explore new models, and contribute to establishing a healthy and transparent economic order. Under the backdrop of new productive forces, auditing work faces both challenges and opportunities. Only by continuously adapting to changes and daring to innovate can the auditing industry achieve sustainable development and prosperity.

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