

# ***Discussion on the Reform of Applied Undergraduate Auditing Teaching Method***

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**Abstract:** In order to further improve students' practical operation ability and employment adaptability, and to cultivate more excellent high-quality, high-skilled professional talents for society and enterprises, applied undergraduate colleges must gradually update their teaching concepts, establish the new concept based on creativity, employment and entrepreneurship, and comprehensively optimize and revolutionize teaching methods. Based on this, this paper focuses on the detailed analysis of the reform of applied undergraduate teaching methods in auditing, hoping to provide a powerful help for the improvement of auditing teaching efficiency and quality.

## **1. Current situation of auditing in applied undergraduate study**

### **1.1. Theoretical property of auditing**

Due to the strong theoretical nature of auditing, its teaching is over specialised and professional, which leads to it being boring and failing to fully attract students' enthusiasm and interest. Moreover, in the traditional teaching process, the communication between teachers and students is insufficient, and the examination becomes the only standard and method for assessing students' learning effectiveness, which makes it difficult for students to improve their ability to innovate and practice. In addition, as far as the characteristics of the auditing course are concerned, it is different from other professional fundamental courses and requires reverse thinking process. It is necessary to solve the related continuity problems such as 'what' and 'why'. Therefore, teaching only through theoretical study does not meet the standards of auditing courses. Too much abstract teaching content is difficult to stimulate students' interest in learning, which leads students to become bored and reluctant. Coupled with the influence of the teacher evaluation system and the bureaucracy of teaching management, the one-sided pursuit of theoretical test results severed the close connection between teachings, which is seriously out of touch with the teaching reality.

### **1.2. Practical property of auditing**

Auditing is also very practical, which directly determines that students need to learn through auditing practice before they can master the relevant knowledge and skills. As can be seen from the current situation, the teaching objectives of auditing practice in applied undergraduate colleges are still unclear. For the cultivation of students, it is still purely professional theoretical knowledge

transfer, but it ignores the gaining of auditing practical ability, and does not follow the principle of integrating knowledge, ability and quality.

Meantime, the practical training modules of the auditing courses are still scarce, especially the organic coordination between the software simulation training, comprehensive training, and off-campus internships. These practical trainings still do not achieve full integration with the auditing curriculum, even not being included in the curriculum assessment accordingly, so it seems that there is not enough emphasis and investment. Based on cultivation of applied undergraduate talents, blindly pursuing theoretical knowledge and neglecting practical skills, will inevitably lead to the inability to apply what they have learned. This will not only hinder students' employment prospect and entrepreneurship, but also lead to detachment of talent development from actual needs.

### **1.3. Comprehensive auditing**

From the student's point of view, students' understanding of auditing is skewed. At this stage, in the application-based undergraduate education, auditing is based on the large accounting framework to carry out the curriculum, and most of the content related to auditing is accounting or accounting-related knowledge. The phenomenon, where auditing is perceived to stem from accounting, has hindered the students' ability to gain auditing knowledge to a large extent, which has led to a serious decline in the enthusiasm and initiative of the auditing students.

There are also some students who study the knowledge of auditing with the thinking and philosophy of accounting. They simply think that auditing is based on the aggregation of accounting, which is not important, thus neglecting the study of auditing. As far as teachers are concerned, the comprehensiveness of auditing clearly indicates that professional teachers should have adequate teaching ability and a solid knowledge system, but in fact, while most professional teachers have met the requirements of theoretical knowledge, but the practical experience is insufficient. Therefore, the existence of such a problem is likely to lead to serious shortage of students' practical learning and cognition, and it is difficult to get a job seamlessly after graduation. Moreover, for the teacher's teaching model is not perfect, audit teachers lack the platform and opportunities to participate in audit practice, which will inevitably hinder the optimisation and innovation of audit teachers, and thus will not be able to provide better teaching services for students.

## **2. The innovative reform of the application-based undergraduate auditing teaching method**

### **2.1. In accordance with the material**

Auditing as a technical subject, its basic theoretical knowledge system is complete, which can be considered an important foundation for the realization of students' comprehensive capabilities. However, paying attention to practice does not mean neglecting the theory. In fact, only when students can understand the audit theory, knowledge, methods, etc. in an all-round and systematic way, then can they learn to use knowledge flexibly to deal with practical problems, can they cultivate good professionalism and ability.

The construction of the theoretical system can help students to construct the overall concept and complement the technology to deal with the problem. As far as the current teaching situation is concerned, the basic principles of auditing courses, auditing standards, professional ethics, legal responsibilities, and other basic theoretical knowledge selection methods are best taught, supplemented with some case studies, news hotspots, video resources, etc., the auxiliary teaching materials will make the effect more prominent. In terms of theoretical and practical content such as risk assessment and risk response, it can be based on theoretical explanations and through the comparably complete case analysis. Audits of various transactions and account balances should be

based on theoretical knowledge transfer (as opposed to teach), appropriately increase the proportion of case analysis and practice training and focus on audit practice ability and skill development.

## **2.2. Case study method**

As an audit course teacher, how to choose the right case is very important. This is due to the inappropriate selection of cases, will hinder the teaching work and the analysis of students' learning, thus cannot achieve satisfactory results. As for the source of the case, you can find typical cases from journals or networks. You can also collect the latest practical materials through the firm, to summarize and reflect the specific situation of the risk-oriented auditing criteria in the specific work. You can also develop the team independently.

The way these cases are selected clearly requires that the selected case having the following characteristics. First, typicality. Teachers can select the most representative typical cases according to student characteristics and ability levels, and the typical case is that the case must be able to fully display the theoretical knowledge required and have the analysis and solution of the real problem. Second, objectivity. The case selected by the teacher is best derived from the real events in real life, with the potential to pique the enthusiasm of the students; Third, controversy around the conclusion. When designing questions, the case discussion questions should be organically combined with the content of the textbooks to stimulate students' interest in learning and strengthen students' ability to recognize issues.

## **2.3. Experiment based teaching method**

By optimizing the experimental teaching conditions and processes, and constructing an experiment centre that is consistent with audit teaching and practice, it mainly focuses on giving students the experience of experiencing the auditing procedures themselves, so as to train and improve students' employability and adaptability, and shortens the distance between classroom teaching and practical activities, increase the standards of classroom teaching. At the same time, implementing the auditing experiment and practice training software, apply it to the auditing experimental teaching environment. The teaching reform of the auditing course utilises the informatization as primary means, realising experiments through computer simulations, to teach through informatization, enriching the classroom teaching methods, guiding students to observe and actively participate in real time, improving the authenticity and pertinence.

## **2.4. Optimizing traditional teaching methods**

Although the case teaching method helps to cultivate students' practical application ability, the role of traditional teaching methods in the construction of theoretical knowledge system is still irreplaceable. Teaching is not indoctrinating, and good instructional design helps to visualize and vivify boring theoretical knowledge. Teachers can realize the diversification of theoretical knowledge transmission, by using specific content, introducing cases, rationally arranging teaching tasks, and diversifying practice questions. As far as the CPA legal liability knowledge is concerned, the relevant cases of Enron and Andersen can be cited to help students fully understand the important influence of financial fraud, audit failure and CPA legal responsibility, and to determine the legal liability and legal responsibility of the registered accountant. The regulations are comprehensively explained in detail, and finally the students are encouraged to track the legal proceedings of the CPA in the domestic securities market in a group cooperation manner, analyse and summarize, then generate reports, as after-school assignments. Thereby forming a series of processes of perceptual cognition, theoretical learning and practical case analysis, which stimulate

students' interest in theoretical knowledge, and then master and apply knowledge effectively, to optimize the learning experience of students, and to improve their ability comprehensively. With regard to the relatively abstract knowledge content such as the CPA practice standards system, it is possible to arrange relevant consolidation exercises in key knowledge by explaining in detail the ways in which knowledge and practice problems are consolidated, so as to help students understand and absorb knowledge content at a deeper level. In the specific implementation process, you can choose the method of group answering, guide students to take specific tasks to attend classes, and pique students' interest and subjective initiative through competition.

## **2.5. Strengthening practical teaching**

Construct a diversified audit curriculum teaching practice training base, to reduce and eliminate the disconnection between classroom teaching and auditing practice, and then establish specific targets for practical teaching, and build a platform for integration within and outside the school. On-campus and off-campus platforms are an important basis for strengthening practical teaching, so as to ensure the realization of the three modules, that is, to construct a new practical teaching concept; to form a new practical teaching system; to develop a new practical teaching situation, all based on the integration of on-campus and off-campus.. To ensure the normal operation of the three to achieve specific training objectives, it is also necessary to build a comprehensive safeguard mechanism to form a full and secure operational mechanism. Based on the goal of practical teaching, its main task is to cultivate students' practical ability and basic skills, improve students' comprehensive application ability, problem analysis and solving ability, innovation ability, etc., to achieve the ultimate goal of cultivating applied undergraduate talents. In addition, the organic combination of practical teaching and theoretical teaching needs to be achieved, complementing each other and closely linking them together to form a comprehensive goal of applied undergraduate teaching.

## **2.6. Using information technology to connect with reality**

With the rapid development of modern society, education has begun to move toward informatization, which requires universities to achieve a comprehensive integration of information technology and audit teaching according to actual conditions. First, teachers can visually display the teaching content through multimedia vividly. For example, when the CPA audit is detailed, some video images about the South China Sea incident can be played. When expounding the incident of Andersen's collapse, you can play some relevant financial comments, etc., or recommend students to use the spare time to browse the documentary. When interpreting the specific scope of the accounting firm's business, log on to the accounting firm's official website to conduct detailed inquiries on the specific content of the business. These practices can not only optimize and improve the traditional teaching methods, but also visualize the form of teaching, and add a certain degree of reality, so that students can feel that the knowledge they have learned is not limited to textbooks, but also applies to the actual cases of living. Second, teachers can use the network as a carrier to answer questions online, construct an audit teaching interaction area, and urge students to collect the required materials and cases, exchange and interact.

## **3. Conclusion**

To sum up, in terms of the needs of modern social development, it is urgent to train applied-type undergraduate talents in universities, which is also an important guide for education reform. In the process of auditing teaching, in order to further realize the goal of talent training, it is necessary to

carry out optimisation and innovation of teaching methods, and implement the diversified methods such as traditional teaching method, case analysis method, experiment based teaching method, information technology and practical method for specific teaching content, achieve the organic combination of theoretical knowledge and practical knowledge, in order to cultivate students' comprehensive ability, to achieve all-round development of students, to meet the needs of social talents.

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