

# *The Application of Cooperative Learning Teaching Method in the Teaching of "Audit Training" Course in Higher Vocational Education*

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**Abstract:** This paper analyzes the connotation of cooperative learning, and analyzes the application of cooperative learning teaching method in the teaching of "audit training" in higher vocational colleges. On this basis, it puts forward relevant matters that should be paid attention to in the application, aiming at giving full play to cooperative learning teaching, improving the effectiveness of curriculum teaching, and achieving the predetermined teaching objectives.

As an important part of the audit subject curriculum, the audit training course aims to strengthen students' practical ability and auditing skills, improve the core competitiveness of employment, enable students to better adapt to the working environment, and be qualified for jobs as soon as possible. As a new teaching method, cooperative learning teaching method is applied to the teaching of "audit training" in higher vocational education, which is conducive to creating a good classroom teaching atmosphere, improving teaching effectiveness, and achieving the teaching objectives of the course, meeting the development requirements of the new curriculum reform.

## **1. The connotation of cooperative learning**

Cooperative learning is an efficient way of learning, emphasizing self-independent learning. The subject of learning is not an individual but a group. And the learning group is an organizational form in which learners learn knowledge together. It can promote learners' learning through the interactive characteristics of teaching factors, and use group performance as a standard to evaluate the completion of group teaching objectives. In the process of cooperative learning, learner groups will cooperate, communicate, rely on each other, work together, and be responsible for common goals. Compared with the traditional teaching methods, cooperative learning can change the classroom teaching mode, that is, the teacher becomes the supporting role in the classroom, the students become the main body of the classroom, and the object of the teacher imparting knowledge is no longer the individual student, but learning group; At the same time, the teacher's main task is to present problems through the creation of situations, to guide small group workers to collaborate or discuss problems, and to mobilize students' classroom participation<sup>[1]</sup>. Based on the situation created by teachers, Students should conduct independent analysis of work tasks and learning

objectives, and determine the specific way of cooperative learning combined with work difficulty. At the same time, the work and labor division of the members in the group should be completed by the group leader. Individual members should actively cooperate with each other, and different learning groups can learn from each other and communicate with each other, but they must independently complete their own tasks.

## **2. The application of cooperative learning teaching method in the teaching of "audit training" in higher vocational education**

### **2.1. Application steps**

First of all, create a situation: teachers should pay attention to the creation of teaching situations in the actual teaching, stimulate the initiative of students, and then encourage students to operate and discuss. It is worth noting that the tasks of each class should be specific and systematic so that the students' learning goals are clearer. Secondly, intra-group cooperation: when determining the way of cooperative learning, it should be based on the difficulty level, characteristic nature and specific learning objectives of the task. The team leader coordinates the group activities, rationally divides the work, and seriously discusses the problems to be solved, to achieve consensus within the group. At the same time, members of the group should take the initiative to undertake the task, record the problems in the task in detail, and solve it under the guidance of the teacher<sup>[2]</sup>. Then, inter-group communication: through intra-group cooperation, the groups can communicate with each other and share the solution and solution process of the problem; At the same time, teachers should do a good job of monitoring, so as to avoid the situation of group plagiarism, or to answer the common problems of students together and propose different solutions. Finally, consolidate cooperation: for the same problem, it can be solved through intra-group communication, sharing training effects or task processing results in the form of competition between groups, and then seeking the best way of cooperative learning based on public work results, teacher impartial comments, and timely process recording.

### **2.2. Specific application**

#### **2.2.1. team formation**

Teachers should form groups based on the capacity of class students, and follow the principle of homogeneity between groups and heterogeneity in group to build the basic unit of organizational cooperation. Among them, homogeneity between groups emphasizes that each group should be consistent in terms of overall level so that fair competition between groups can be achieved; Intra-group heterogeneity is the premise and foundation for cooperative learning, and requires a balance between the students. According to the differences in students' scores, personality, gender, etc., students with weak foundations and good foundations can be mutually tolerant, and the team leader should have good coordination and communication skills and be brave.

#### **2.2.2. setting tasks and goals**

Starting from the content and objectives of the "Audit Training" course teaching, the scientific design of the target modules of the training sub-studies should be carried out, and the design requirements should reflect the skills requirements of the auditing profession, strengthen the integration with the auditing practice, and strictly follow the principle of gradual and orderly progress to complete the sub-module<sup>[3]</sup>. For example, when designing the sub-goals of the audit training course according to the audit process, it can be divided into the following modules:

(1) Simulating basic accounting skills. Students should start with the original voucher of the economic business, find the corresponding accounting voucher, and bind, paste and cut according to the uniform specifications. Training Objectives: The aim is to enable students to form good professional habits and professional attitudes, better understand the audit objects, and improve their perceptual knowledge of financial information.

(2) Training financial information analysis capabilities. Students should carefully review the given financial files, familiarize themselves with the process of setting up the bookkeeping system, and familiarize themselves with the knowledge of their vouchers, books, and statements in order to accurately analyze the relationship between data and the relationship between different financial statements. On this basis, the audit line of the project should be formulated. Training Objectives: to deepen students' understanding and memory of what they have learned, and to improve their ability to analyze financial information and comprehensive application capabilities.

(3) Simulating the implementation of the audit process. There are common misstatement types and wrong financial treatments in the given materials. Students are required to use the detailed investigation method to review the books and documents, accurately find and identify the error information in the identification materials, and analyze and explain them. Training Objectives: It aims to enable students to understand the basic methods of auditing, and to promote students' professional knowledge application ability and judgment analysis ability.

(4) Simulation of the completion of the audit work paper. For the different drafts of the audit work, the understanding of the basic elements is the knowledge points that students must master. Each team can make a reasonable division of labor based on the elements of the accounting project, or write a division of the manuscript according to the business cycle project. Each member should complete at least one project's draft content, and enter the problems in the previous link, so that clarify the relationship between the manuscripts, accurately state the audit conclusions, and fully document the audit process. Training Objectives: It is designed to allow students to describe the audit process and conclusions in a professional language, to standardize the manuscript preparation, master basic auditing skills, and form good professional habits.

### **2.2.3. Conducting classroom cooperation activities**

When using the cooperative learning method in the teaching of “audit training”, teachers must supervise the classroom order. Specifically, we must: (1)Focus on monopolistic speech and excessive dependence: due to the influence of group members' differences, it is very easy for individual members to have no chance to express their opinions, some members keep talking, or individual members are depressed, bored and so on. Teachers need to pay more attention to and guide negative people, and promptly give hints to the monopolist<sup>[4]</sup>. (2)Concerned about the cold atmosphere: some team members are unable to cooperate with each other due to poor organization or unclear division of labor, which in turn can cause bad cooperation, so teachers should find out the reasons in time, effectively guide their cooperation, stimulate their participation and inspire thinking. (3)Focus on the discussion of deviation from the theme: teachers should carefully inspect in cooperative learning, and timely point out the content of the group discussion that has nothing to do with training, and guide it to the discussion objectives related to the topic. (4)Focus on noise control: Teachers should moderately control the discussion to avoid affecting the discussion of other groups due to excessive sound. (5)Pay attention to the quality control of training: teachers should carefully check the completion of the task of the team, promptly indicate the problems existing in the poor team, guide the members to correct and re-examine, improve the lack; encourage the teams with good completion, and make them work in a higher direction. .

#### 2.2.4. Constructing a teaching evaluation mechanism

The evaluation indicators of the "audit training" course teaching should include skills and intelligence, emotions and attitudes, level of defense, and quality of training tasks. Skills and intelligence account for 25%, involving operational skills, cognitive skills, collaborative communication skills, the use and understanding of professional knowledge, independent analysis and problem-solving skills; Emotions and attitudes account for 20%, involving task completion schedule, team spirit, class participation, attendance, etc. The level of defense accounts for 15%, involving the answer to the question, the experience and description of the training process, etc. The quality of training tasks accounts for 40%, involving the quantity and quality of tasks and the ability to use professional knowledge<sup>[5]</sup>.

### 3. Matters needing attention in the application of cooperative learning teaching methods in the teaching of "audit training" courses in higher vocational education

Applying the cooperative learning method to the teaching of "audit training" in higher vocational education, we should pay attention to the following matters:

First, role positioning. When applying the cooperative learning method in the classroom, teachers must actively change the teaching concept, give play to their own guidance and auxiliary functions, change the protagonist as a supporting role, and fully respect the subjective position of the students. The task of the teacher is to design the teaching situation according to the actual situation of the students, and guide the students to quickly enter the situation and stimulate the interest of learning. Usually in the audit training session, each member is responsible for different audit tasks, but each task has a certain relationship, which requires enhanced communication and connection between members<sup>[6]</sup>. Therefore, teachers should not only pay attention to the explanation of professional knowledge in the classroom, but also pay attention to cultivating the professional quality of students, so that students realize the role of cooperative learning, division of labor, and enhance teamwork awareness and collective consciousness.

Second, summarize the work. After the course, the teacher should guide the students to summarize the application effect of the cooperative learning method, be good at listening to the inner voice of the students, understand the students' feelings, find out the shortcomings or problems in time, and improve them in the future teaching work. The problems that should be noted in the summary work are: a) Equal opportunity issues. If the selected team leader remains the same, other members will not be able to get exercise opportunities. This requires teachers to achieve equal opportunities and strive to give each student a chance to exercise. b) Classroom management issue. Mutual consultation and discussion are important links in cooperative learning, but some students often discuss topics that are not related to the subject matter during the discussion process, which has a bad influence on the learning of other students<sup>[7]</sup>. c) Score grade issue. The cooperative study group is assigned according to the principle of excellent and general interaction, and the team members complete the task together. However, due to the differences in the scores between the groups, it is impossible to scientifically determine the grades of the members of the group. If the scores of the members in the group are the same, it is relatively unfair to the students with good grades. d) Guiding issue. The teacher's guidance should be moderate and sufficient. In the specific learning process, the students' answers to complex operational procedures and difficult problems are difficult to complete without the specific guidance of the teacher.

#### 4. Conclusion

In summary, the appropriate use of teaching methods has a direct impact on the quality of subject

curriculum. Applying the cooperative learning method to the teaching of "audit training" in higher vocational education can mobilize the initiative and enthusiasm of students' learning, improve students' performance and teachers' teaching quality, and achieve the expected teaching effect. Of course, the teaching method is also applicable to the teaching of other subjects in higher vocational schools. Therefore, teachers need to attach great importance to the application of this method, improve the quality of teaching, and cultivate more application talents needed by the society.

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