

The Analysis on the Present Situation and Countermeasures of Audit Course Teaching in Application-oriented Universities

Guizhen Meng

Accounting College, Shandong Women's University, Jinan, Shandong, China

1542372197@qq.com

Keywords: audit, teaching, material, case, practice

Abstract: As an important compulsory course in the curriculum system of accounting major in application-oriented colleges and universities, audit is highly operational and practical. In addition, teachers and students generally reflect that this course is difficult to teach and difficult to learn. This paper analyzes the significant problems existing in the teaching of audit courses in ordinary colleges and universities, and puts forward the corresponding countermeasures so as to make some attempts in the teaching reform of audit courses.

1. Introduction

Financial laws and regulations and market supervision are becoming more and more perfect with the rapid development of China's economy. In addition, audit plays a more and more important role in economic construction. As people pay more and more attention to audit, audit courses have been set up in the curriculum system of accounting major in application-oriented colleges and universities. Audit is a subject with rapid renewal of knowledge and high requirements for comprehensive quality. How to meet the requirements of higher vocational education, cultivate students' ability to understand and solve practical problems, and improve the teaching effect of audit has become the improvement direction of audit course teaching.

2. Analysis on the Present Situation of Audit Course Teaching in Application-oriented Universities

Audit is an applied course which integrates the knowledge of many disciplines, such as accounting, tax law, statistics, financial management, economic laws and regulations. In addition, it reviews, summarizes and applies various professional basic courses. Compared with other financial and economic courses, its judgment reasoning, comprehensive analysis and social practicality are stronger. In addition, it belongs to a course which is "difficult to teach and difficult to learn" in the accounting curriculum system. There are some outstanding problems in the teaching of audit course at present.

2.1. Lack of Cognition of the Course, Broad Knowledge and Low Interest in Learning

The teaching goal of audit course in application-oriented colleges and universities is mainly to make students familiar with the basic knowledge of audit and master the basic skills of audit. It makes sure that they can not only have the ability to engage in accounting work, but also have the ability to engage in audit work so as to broaden the channels of employment. However, accounting majors in application-oriented colleges often attach importance to the study of accounting professional knowledge, while ignoring audit professional knowledge. In addition, some students even think that it doesn't matter whether they study audit courses or not. In the meanwhile, the audit course is very professional and permeates with the knowledge of other related disciplines. We must have a wealth of background knowledge as the groundwork in order to learn the audit course well and do the audit work well. However, the current situation is that students learn relevant knowledge for a short time, less content, but also lack of practical work experience, most of the knowledge still stays in books, scattered and abstract. The need for the integration of knowledge, flexible use of

audit courses, students often feel obscure, helpless in the face of higher requirements in accounting practice. It is difficult to accept and understand in class, confused and unable to get the main points after class, and the general interest in learning is not high in the process of learning.

2.2. The Fuzziness and Practicality of the Operation Make It Difficult for Students to Grasp

The vagueness of audit often gives students a headache. In addition, their logical way of thinking is different from other accounting courses. There is no only audit basis and conclusion to judge the event. In addition to the auditors' own professional competence, it is often necessary to use their experience to judge, facing the same problem, different auditors use different audit methods and subjective judgments in the actual audit work. Such as confirming the level of importance, evaluating the acceptable risk and measuring the adequacy of audit evidence all depend on the professional judgment of auditors. Different auditors have different professional knowledge, professional experience and risk-taking ability, so that their judgment of the same enterprise will be different. This is even more difficult for beginner audit students to grasp.^[1] In the meanwhile, the practicality of audit also makes it difficult for students to grasp the key. When teachers introduce the ideas of audit work, they generally follow the business "audit objectives-audit procedures-audit conclusions" to explain in the process of teaching. When giving examples, there are very few business that students can see every day, and students feel strange and abstract about these audit operations. In addition, teachers basically briefly introduce what necessary audit procedures auditors have implemented. Moreover, they find some problems through the audit process, and then adopt which audit adjustments to solve these problems. Or they introduce what kind of misstatement and fraud will occur if there is a lack of these necessary internal control processes through the analysis of the enterprise internal control process. However, there is little explanation on the specific audit process, especially on the process of how auditors find problems in the audited units.^[2] However, the analytical thinking of auditors is the key to the audit business in the process of practice. The lack of real operation in teaching is not conducive to cultivating and training students' ability to find, analyze and solve problems.

2.3. The Content of the Textbook is Abstract, Divorced from Practice and Lack of Practicality

In fact, teaching material is an important basis and carrier to carry out teaching activities. Scientific and reasonable teaching material is an important means to ensure teaching quality and an important tool for learning knowledge. However, the teaching material of audit course does not play its due effect. In addition, the utilization rate in the learning process is not high. There are mainly problems in the following aspects: firstly, the teaching materials used in audit courses in application-oriented colleges and universities are mainly CPA audit content at present. Most of the teaching materials are audit theory, lack of audit practice. Even if there are a small number of cases, they are only some examples and adjustment items. Secondly, a large number of concepts and theories in audit textbooks are literally translated from the West, which are not in line with the Chinese habit of thinking. Students must consider their words and speculate carefully in the process of learning in order to get the essentials. Thirdly, the content of the textbook is still based on the mode of examination-oriented education, and each chapter has its own knowledge points. In addition, there is no systematic grasp of the whole audit procedure and the whole industry. For example: how to prepare the audit plan and how to fill in the audit working papers and other specific work links. The teaching materials only mention the requirements and contents of compiling these materials, but rarely mention how to compile and fill in.

2.4. The Teaching Mode is Single, and the Construction of Practical Training Lags Behind

Teachers and students are accustomed to the teaching form of "imparting knowledge-students doing questions-answers" in the process of teaching. However, this method, which is applicable to most subjects, is extremely inapplicable in audit teaching. The teaching method is widely used in the teaching mode of audit course in application-oriented colleges and universities at present. Although many teachers have realized that case teaching, project teaching and task-driven teaching are ideal models for audit teaching. However, it can not achieve the expected teaching effect due to

the limitations of teaching conditions and students' quality.^[3] For example, because of the limited basic knowledge, students do not cooperate with the classroom and do not take the initiative after class in the process of teaching. In addition, they finally rely on teachers and teaching materials to get the so-called standard answers along the ideas given by teachers. This not only weakens the students' ability to think independently, but also greatly reduces the teachers' enthusiasm for teaching, and makes the audit practice teaching a mere formality. In the meanwhile, compared with the construction of accounting training projects in application-oriented colleges and universities, the conditions and equipment of audit training obviously lag behind. Audit training is often ignored, lack of training bases, lack of practical training materials and contents, and the audit curriculum is seriously out of touch with practice in the practical training and teaching system of application-oriented colleges and universities. It violates the integrated teaching mode of "teaching, learning, practicing and doing" in application-oriented colleges and universities.

3. Teaching Countermeasures of Audit Course in Application-oriented Universities

3.1. Improve the Understanding of the Course, Design Teaching Reasonably and Arouse Students' Interest in Learning

Economic laws and regulations and enterprise system are becoming more and more perfect with the increasing development of the global economy. In addition, the status of audit is constantly improving. Students in application-oriented colleges and universities should realize the importance of audit courses, which have become a compulsory course for accounting majors, not just to enrich the accounting knowledge system, but also to enable students to truly master audit knowledge and skills. They can also engage in audit-related work and expand employment channels. The teaching of audit course is difficult and boring. Teachers can reasonably use a variety of teaching methods to arouse students' interest in learning in the process of teaching. In addition to the traditional teacher teaching, on the one hand, multimedia teaching can be introduced, with the help of sound, shadow, picture, painting and other auxiliary means to make the teaching content vividly displayed in front of students, making up for the abstract difficulty of audit theory; On the other hand, classroom questions, group discussion, case modules and other means can be used to increase interaction to avoid scripted subjects. When implementing case teaching, teachers should carefully select appropriate cases according to the teaching content. It can not only enable students to integrate what they have learned, but also improve their learning enthusiasm. In particular, it should be noted that teachers only play the role of "stepping stone" and "guiding stone" in the process of case teaching. In addition, students should not be imprisoned with books or only ideas. Students should be encouraged to conduct research in many aspects. It is necessary to cultivate students' divergent ability to analyze and solve problems, so as to make students understand that audit courses are not only useful, but also interesting in order to stimulate students' enthusiasm for learning.

3.2. Make Full Use of Case Teaching to Mobilize Students' Initiative in Learning

Audit classroom teaching should first carry out the teaching of basic knowledge and the training of basic skills. However, teachers should master the degree of explanation of classroom knowledge. In addition, the mastery of basic knowledge is inseparable from scientific training. Students should be guided to understand and speculate through appropriate typical case training to help students cultivate their ability to analyze problems and solve practical problems with what they have learned. For example, how to confirm the level of importance, evaluate the acceptable risk and measure the adequacy of audit evidence should be combined with specific cases. Taking cases as guidance, use real audit cases to inspire students' curiosity. Students carry out exploratory learning under the guidance of teachers, and let students fully discuss and speak; In addition, it is necessary to cultivate students' ability to acquire knowledge, cooperate and communicate, solve problems, train students' critical and innovative thinking, and make use of modern information technology to process information independently.

3.3. Strengthen the Construction of Audit Practical Teaching Materials

The quality of teaching materials will directly affect the professional level of students. The audit teaching materials of application-oriented colleges and universities do not really reflect the characteristics of application-oriented education at present. As a consequence, we should broaden the scope of audit simulation experiments and organize teachers with rich practical experience to conduct field research and collect materials, and work with audit practitioners engaged in audit work to compile audit teaching materials and practice teaching materials in order to make up for the deficiency of current audit teaching materials. In addition to industrial enterprises, the audit business of other industries should also be involved in the aspect of industry design. It is best to take a cross-industry enterprise group as the model, so that students can fully contact and understand the audit practice contents of many industries, including industry, commerce, real estate, foreign investment, foreign trade enterprises, service industry and so on. In the meanwhile, according to the different audit projects, it focuses on introducing project fund audit, statement audit and other special audits. In addition, it is necessary to fully cooperate with theoretical teaching to make students receive comprehensive, systematic and comprehensive operation training.

3.4. Reform the Teaching Mode and Increase the Investment in Practical Training

Compared with the traditional teaching audit teaching mode, adopting project teaching and simulation teaching is more beneficial to cultivate students' practical skills and judgment ability. It seamlessly links up audit theory and practice so as to form audit thinking in a short time. Teachers can select the accounting information of some enterprises, design the relevant audit background, and provide audit working papers and other tools. In addition, they can divide the students into several groups, each of which is an audit responsible department. They should freely simulate different stakeholders in the audit team, such as project managers, auditors and audit assistants. They can complete the audit operation according to the information provided and the prescribed audit process, and finally form the audit working paper, complete the audit task, and issue the audit report under the guidance of the teacher. In addition, it is necessary to pay attention to the practical training construction of audit courses, increase the investment in practical training projects, and actively establish an experimental training room for audit teaching so as to realize the sharing of audit teaching resources, the rationalization of operation system, the scene of design environment and the reality of experimental training. In addition, we should improve the supporting facilities of manual audit training projects, develop or introduce audit simulation software, make students exposed to the real audit environment and cases, and improve students' learning effect and enthusiasm.

4. Conclusion

This paper finds that there are some outstanding problems through the analysis of the current teaching situation of audit courses in application-oriented colleges and universities. In addition, it puts forward some countermeasures to solve these problems. It is expected that we can make some useful attempts in the teaching reform of audit courses and make a modest contribution to improve the teaching level of audit courses in application-oriented colleges and universities through the discussion of this paper.

Reference

- [1] Zhang Qin. Exploration and research on practical teaching of financial audit in colleges and universities. *Economic Outlook around the Bohai Sea*, no.12, pp.189, 2018.
- [2] Guo Aoshuang. Discussion on the teaching reform of audit course in colleges and universities. *Business Accounting*, no.3, pp.123-124, 2019.
- [3] Ma Juan. The concept thinking and practical exploration of the teaching reform of audit course in accounting major. *Finance and Accounting Newsletter*, no.6, pp.59-61, 2011.