

Reflections on the Reform of Audit Teaching in Colleges and Universities—— The Idea of Consistency between Higher Education Talents and Social Demand

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Abstract

Audit education in Institutions of higher learning provides talents for our country's audit cause. The development of audit education is the basis of the development of audit cause. However, despite the continuous progress of audit education in our country over the years, there are still many unreasonable phenomena. In view of this, this paper, on the premise of the concept of conformity between the training of audit talents and social needs, first of all. Firstly, we carry out a questionnaire to students majoring in finance and accounting in order to clarify the main problems existing in the audit teaching in China's colleges and universities. Secondly, aiming at improving the compatibility between talents and social needs, we set up an audit teaching system in Colleges and universities that is conducive to cultivating applied talents. Finally, we give specific measures for the reform of audit teaching. In this period, we will cultivate excellent talents with certain competence in auditing specialty, constantly meet the social needs and strengthen the connection between talents and society. On the one hand, we will improve the professional development of College graduates, on the other hand, we will promote the progress of auditing and higher education in our country.

Keywords

Institutions of Higher Learning; Audit; Teaching Reform; Social Demand; Fitness.

1. Understanding of the Concept of the Fit Degree between the Cultivation of Audit Talents and Social Needs

The fit degree of higher education talents and social needs refers to that the students trained by colleges and universities can meet all the basic requirements of employers for employees in enterprises, among which the most important is to have certain post competence. In view of the needs of audit talents, audit itself is a professional and practical subject, so the quality of its practitioners is highly required, that is, audit work needs to have certain professional competence. This kind of professional competence is reflected in the social needs of audit profession. When the professional competence is high, it shows that the ability of audit graduates trained by colleges and universities is high in accordance with the social needs, otherwise it is low. In view of this, combined with the concept of the fit degree of higher education talents and social needs, this paper defines the needs of the society for audit professionals as professional competence, which is embodied in the three aspects of audit professional positioning, work needs and work practice.

1.1. Fit between Audit Training Objectives and Professional Positioning

The major training objectives of colleges and universities directly affect the curriculum and teaching arrangement, which is a preliminary planning for the future career development of students. Only the training objectives in line with the professional positioning can really promote the construction of practical talents in Colleges and universities. By consulting the

training programs of Auditing major in many colleges and universities in China, we can summarize the common audit training objectives as follows: the training of Auditing major can systematically master the basic knowledge and professional skills of economics, accounting, management and auditing, be familiar with accounting and auditing standards, understand the frontier of audit theory and its development trend, and be able to work in national audit institutions and enterprises Auditing departments and social intermediary organizations engaged in accounting, auditing of high-quality applied talents.

From the point of view of common audit training objectives: on the one hand, there are many similarities between this training objective and the training objectives of accounting and financial management majors, such as the audit major requires the mastery of economics, accounting and management, and the understanding of accounting standards. It can be seen that the development of audit major is based on the accounting major, so at present, colleges and universities across the country have opened Most of the schools of Auditing major are financial and economic schools, and the schools of Auditing major alone are far fewer than those of accounting and financial management major. Most of the schools offer auditing courses in the financial and accounting major, that is to say, the training objectives can meet the requirements of the society for the professional competence of the auditing practitioners; on the other hand, the main direction of the auditing profession is There are internal audit, certified public accountant audit and government audit. For these three main working directions, they can also be reflected in the audit training objectives, that is, audit graduates in Colleges and universities are important sources of reserve talents in the audit industry. Therefore, it is necessary to look up the training objectives of audit major in Colleges and universities in China. Whether the training of audit talents can meet the needs of the society and inject new power into the audit industry can be seen from the high degree of conformity between the training objectives and professional positioning.

1.2. Fit between Audit Curriculum and Work Demand

The courses of each major in Colleges and universities are mainly set up according to the training objectives. The courses offered by audit major have both similarities and differences, which are reflected in that they are mainly financial audit, including basic courses of financial accounting, such as accounting foundation, financial management foundation, microeconomics, macroeconomics, etc. The differences are reflected in that some schools offer statistics, finance The teaching of management information system is based on the finance course. The essence of the commonness and difference in the course setting of different colleges and universities is the result of connecting the training of subject talents with the work demand, which is expressed by whether the two fit closely.

After specifically linking the audit curriculum with the work demand, it is found that in terms of the actual demand, in addition to the general professional knowledge required by the audit work, auditors in different industries also need to understand the business knowledge of relevant industries, for example, the financial audit requires the law and finance, the electronic data audit and the law and computer science, agricultural audit At the same time, agricultural science and environmental science are required. Therefore, in combination with the actual situation of the society, this requires colleges and universities to consider the practical factors when training talents, link the curriculum with the future work demand, and establish a high degree of agreement between the two, that is to say, through the establishment of discipline courses closely linked with the audit work, the audit practitioners trained in Colleges and universities can quickly adapt to the post and meet the social demand.

1.3. Fit between Audit Teaching Mode and Work Practice

Teaching mode refers to the teaching methods used in specific courses, such as teacher teaching, group discussion, manual practice, simulation experiment, etc. The diversified application of

teaching mode not only contributes to the realization of professional training objectives, but also embodies the professional characteristics and advantages of different colleges and universities. Therefore, the application of reasonable and can break through the traditional, innovative teaching mode is of great significance to personnel training.

At present, the accounting firm is one of the main employment places for the graduates of accounting major. That is to say, most of the employees who join in the audit work are the students of accounting major in Colleges and universities in China. The quality of audit major in Colleges and universities directly affects the development of audit cause in China. Therefore, with the continuous development of modern audit, it is more important to transfer practical talents to the society in the form of higher education. Talents in Colleges and universities are the driving force to promote the development of various industries in society. Generally speaking, if students are engaged in the work of relevant majors after graduation, they will be based on the study of professional courses in school, so that they can apply what they have learned and provide their own value for employers. However, as a practical subject, the traditional audit teaching mode in Colleges and universities has gradually shown that it is difficult to cope with the current social demand for audit talents, that is, the simple theoretical learning on campus can not make students directly meet the requirements when they enter the audit related posts after graduation, and often appears a situation of disconnection from practice, which makes graduates to audit workers It is not only bad for students' professional development, but also bad for the progress of audit in our country. Therefore, to strengthen the fit between audit teaching mode and work practice is beneficial for students to have practical skills and better connect with society.

2. The Present Situation of Audit Teaching in China

According to the understanding of the concept of the degree of fit between the cultivation of audit talents and social needs, the concept of the degree of fit mainly shows whether the cultivation goal, curriculum setting and teaching mode of audit teaching talents can meet the standards of social needs, that is, whether the audit talents in Colleges and Universities have a certain professional competence. Audit is recognized as the most difficult subject for students majoring in finance and accounting. The related concepts, standards and practical processes make students feel confused. It can be seen that there are many urgent problems in audit teaching.

2.1. Questionnaire and Results

In order to find out the problems existing in the audit teaching in Colleges and improve the quality of the audit teaching in Colleges and universities at present, we launched a questionnaire survey on the students of accounting and audit majors in some colleges and universities in Xi'an area to understand the relevant audit teaching situation. The content of the questionnaire mainly includes the attitude of the respondents to the audit, the current college audit curriculum, audit teaching mode, audit practice effect and many other aspects. The questionnaire is distributed through the network, and the final number of effective questionnaires is 350. The main survey results are shown in Table 1 . (other secondary survey results are trivial, so it is not listed here)

Table 1: Main findings of audit experiment teaching

Content of investigation	Specific items	Proportion
Do you like auditing	like	48.57%
	Dislike	24.86%
	Uncertain	26.57%
Are you willing to engage in audit work after graduation	yes	42.86%
	no	27.14%
	Uncertain	29.71%
Teaching method of audit experiment course	Teacher teaching	100%
	Case study	62.29%
	Simulation Lab	8.86%
	Arranging internship	31.14%
Audit teaching related courses	accounting	100%
	Management Science	85.14%
	Economics	74%
	information technology	30.57%
	Others (tax law, etc.)	63.71%
Whether to practice in an accounting firm	yes	46%
	no	53.71%
Audit experiment course links to be added	Case teaching	46.57%
	Simulation Lab	89.14%
	Arranging internship	74.57%
	Other	4.29%

It can be seen from the questionnaire that 48.57% of the students like auditing, accounting for half of the respondents, and 42.86% of the students are willing to engage in audit related work after graduation. The results of these two surveys show that the students of Finance and Auditing major in Colleges and universities are interested in auditing study. In addition, from the perspective of audit teaching mode, the traditional teaching mode of teaching by teachers is basically adopted in Colleges and universities, and case discussion is provided for auxiliary teaching. However, only 31.14% of colleges and universities arrange audit practice, and only 8.86% of them adopt simulation laboratory. From the perspective of audit experiment curriculum, only 30.57% of respondents say they have Information technology course has been set up in Colleges and universities, but this course is one of the most important skills to be mastered in the audit work; from the audit practice, 53.71% of the respondents did not practice in the accounting firm, more than half of them. The results of the above three aspects indicate that colleges and universities still need to make further efforts to improve the quality of teaching, enhance students' practical ability and comprehensive ability. Finally, 89.14% of the students want to carry out the simulation laboratory teaching, 74.57% of the students want the school to arrange the practice, which shows that the students have a certain demand for improving their practical ability. Generally speaking, there are still many deficiencies in the audit experiment teaching for the purpose of improving the fit between talent training and audit social needs.

2.2. Analysis of Specific Problems

After a detailed analysis of the results of 350 questionnaires, we can see that there are still many deficiencies in audit teaching in Colleges and universities in China. The specific problems are as follows:

First, the teaching mode is single, only focusing on theoretical teaching. From the results of the questionnaire, most audit courses in Colleges and universities are mainly taught by teachers, which is the traditional explanation according to the content of teaching materials. This is a teaching mode of "emphasizing theory, ignoring practice". At the same time, after a questionnaire survey, we interviewed individual students in detail, and learned that since the audit class schedule was only half a semester, most college teachers did not attach great importance to the subject, so they usually only attended and dismissed the class on time, taking the completion of the teaching class objectives as the semester task, and failed to communicate with students in a timely and effective manner, which was serious. It affects students' mastery of auditing, a subject with strong practical requirements.

Second, the case teaching form is old and has disadvantages. Although some colleges and universities have carried out case teaching in order to cooperate with traditional teaching, it is found in the results not listed in Table 1 that 89.71% of the respondents choose the case teaching form that they accept is still the teacher's explanation consistent with the essence of traditional teaching, and the after class exercises and group discussion of the case are only slightly higher than 50%. It can be seen that the case teaching form is old and has not achieved the role of promoting students' thinking and active discussion and integrating into audit cases. At the same time, there are some problems in the selection of cases, that is, the cases lack the integrity of the audit, the case explanation of one aspect of the audit procedure can not meet the students' grasp of the whole audit, and the old cases can not keep up with the pace of the times, so it is difficult to arouse students' interest in discussion and learning.

Thirdly, the application of audit experiment teaching is insufficient, and there is no simulation laboratory. Audit experiment teaching refers to the introduction of practice simulation training on the basis of theoretical teaching, so that students can master the basic practical ability without going out for practice. But at present, only 8.86% of the respondents are using simulation laboratory teaching. It can be seen that this experimental teaching mode has not been quoted by most colleges and universities and has not reached the level of popularization. This kind of teaching mode, which can significantly arouse students' interest in audit learning and improve students' practical ability, is a typical manifestation of insufficient application of audit experiment teaching.

Fourth, the curriculum is not uniform, and some colleges and universities neglect the information technology teaching. The main results listed in Table 1 show that 30.57% of colleges and universities have set up information technology courses. In the results not listed, the respondents find that one of the most important abilities they need to master after their audit practice is computer application. For this, in the later interview, after inquiring the relevant personnel working in the accounting firm, they learn that the audit related work needs computer ability. Seeking higher level, especially excel operation ability, is one of the effective ways to improve the fit with the society for the talent cultivation of colleges and universities. However, it is obvious that some colleges and universities neglect the teaching of information technology.

Fifthly, the arrangement of practice is uneven and the effect is not good. Audit practice is mainly concentrated in accounting firms. Because students lack the resources of practice, the probability of practice will be greatly increased compared with colleges and universities that can sign cooperative schools and directly provide practice for students. At present, most colleges and universities in our country only provide practice bases for students and arrange

practice, but most of them ignore cooperative education and only require students to provide practice certificates, which leads to the phenomenon of false practice certificates. Even a small part of colleges and universities do not need students to carry out necessary practice at all, ignoring the importance of practical teaching and directly promoting higher education. The disjunction between talent training and social fit has seriously affected the delivery of professional talents in Colleges and universities.

3. On the Reform of Auditing Teaching in Colleges and Universities

Under the concept of the fit degree of audit personnel training and social needs, it is required that the objectives of audit training in Colleges and universities should be in line with their professional positioning, the curriculum should be in line with their work needs, and the teaching mode should be in line with the practicality of their work. However, it is found that colleges and universities should combine theory with practice after understanding the current situation of audit teaching in Colleges and universities through the investigation of accounting students. There is a lack of a certain degree of fit between the application-oriented personnel training and social needs. So according to the current teaching situation, this paper puts forward new teaching reform ideas for specific problems.

3.1. Construction of Audit Teaching System

By reviewing the current situation of audit teaching in Colleges and universities in China, it is easy to find that in the existing audit teaching mode, the traditional teaching concept is mainly in the form of teacher teaching, and its content includes theoretical explanation of teaching materials and case study. However, case study only stays in the mode of teacher's explanation in class and students' completion of thinking questions in class. It can be said that this traditional teaching cannot meet the needs of the society for audit talents. Therefore, some colleges and universities require students to carry out relevant professional practice in order to increase the understanding of audit work and understand its practical significance. But at present, the practice situation of students is not ideal in Colleges and universities. Most of the students are perfunctory and do not really carry out audit practice. Therefore, in order to avoid this kind of phenomenon, the improvement of audit teaching effect should start from colleges and universities themselves to ensure their teaching quality level. As a result, audit experiment teaching came into being. Although some colleges and universities in our country have adopted experimental teaching at present, it is still in the early stage of teaching reform due to its imperfect development, and there are many unreasonable aspects. Therefore, on the basis of the previous development, this paper standardized and integrated the audit teaching system, and put forward new ideas. The specific contents are as follows:

The new thinking of audit teaching reform is mainly reflected in the orientation of audit experiment teaching. Audit experiment teaching is not only different from the traditional audit course, but also different from the audit practice link. It is an intermediary teaching mode based on the concept of the fit degree of higher education talents and social needs, which is the transition from theory learning to practice mastering. In the process of the construction of audit teaching system, first of all, strengthen the intermediary teaching stage, and then continuously improve and perfect the existing problems in the basic teaching and practical teaching stage. On this basis, form the audit teaching system of "course offering—experiment teaching—practice link". The specific content is shown in Figure 1.

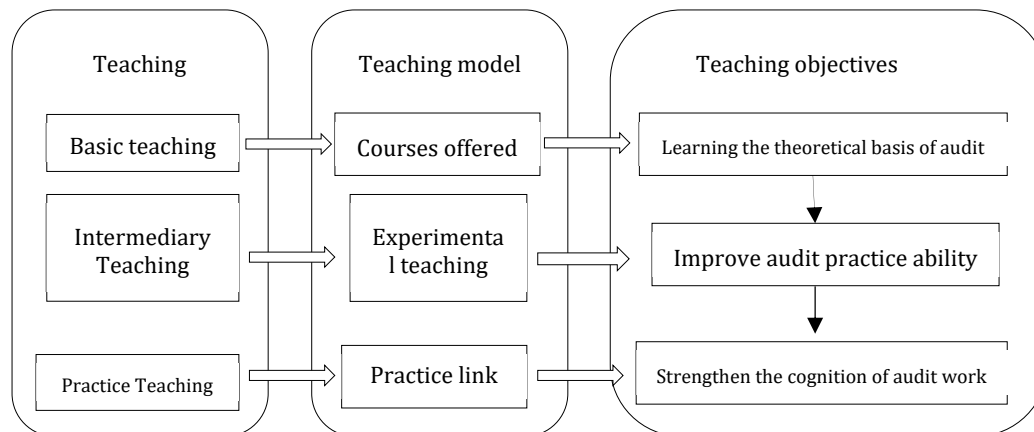


Figure 1: Composition of audit teaching system

The details of the three teaching stages in the audit teaching system are set by colleges and universities according to the audit training objectives. It is required that the three stages can achieve certain teaching objectives through different teaching modes, that is, to finally meet the social demand for talents. First of all, in the basic teaching stage, colleges and universities lay a solid theoretical foundation for the application of students' practical work by setting up different courses, focusing on the traditional teaching form, focusing on the subject theoretical teaching; second, in the intermediate teaching stage, using innovative experimental teaching, raising the theory to practice, and improving the audit practice ability in the process of simulation and simulation; finally, in the In the stage of practical teaching, through the practice under the guidance of colleges and universities, the practical ability is really applied to the audit work and the understanding of the audit work is strengthened. As a whole, each stage is controlled by colleges and universities themselves, which ensures the teaching quality to a certain extent, and enables students to complete the transformation from theoretical learning to practical ability improvement to practical integration. It can be seen that the audit teaching system can meet the social needs well and improve the fit between talent cultivation and social needs of colleges and universities to a certain extent.

3.2. Specific Measures of Audit Teaching Reform

The audit teaching system constructed in this paper mainly has three stages. At present, the first stage of basic teaching and the third stage of practical teaching are the most widely used in Colleges and universities in China. However, in the process of investigation and interview, it is found that although these two stages are widely used, there are also some inappropriate aspects that need to be improved in order to further improve the talent cultivation ability of colleges and universities. As for the second stage of intermediary teaching, there are not many colleges and universities. The new teaching mode of audit experiment teaching is different from the traditional teaching which tends to mature gradually. It is still in the exploratory period of development, but it plays an important role in the audit teaching system and plays a positive role in the talent cultivation of colleges and universities in China. In view of this, combined with the problems existing in the current situation of audit teaching in China, this paper gives relevant suggestions for the three stages of audit teaching system. The specific reform measures of audit teaching are as follows:

First, strengthen the application awareness of information technology and carry out the financial computer teaching course. The curriculum in Colleges and universities should be consistent with the work demand. According to the results of the questionnaire, we can know that the current curriculum in Colleges and universities lacks the financial computer related content, and one of the most important abilities in the audit work is to have the skilled computer

operation ability, including the application skills of Excel pivot table, financial related formula, convenient operation of office software, etc. Therefore, colleges and universities need to constantly strengthen students' awareness of the application of information technology, through the development of financial computer teaching courses, cultivate professional talents in line with the actual needs of work, and improve the degree of social needs.

Second, improve the teaching form of case discussion and enhance the students' sense of participation in class. Case discussion, as one of the experimental teaching modes, is adopted by most colleges and universities, but the investigation results show that the teaching objectives of case discussion are not well realized, the case teaching introduced in the traditional teaching mode does not really stimulate students to think and discuss actively, and the sense of classroom participation is not ideal. Therefore, in order to solve the current teaching situation, colleges and universities need to improve the teaching form of case discussion, change the traditional teaching mode of teachers to that of students in groups to conduct case discussion independently, and make the discussion results into ppt display, which can leave more teaching time to students. Finally, students can deepen the study of basic theory and strengthen the ability of theory application through thinking and discussion.

Thirdly, set up audit simulation laboratory and use simulation teaching mode reasonably. Simulation laboratory is a common teaching mode in the study of science major, which is rarely seen in audit teaching. However, considering that the audit major, like some science majors, has a strong practicality, and it is difficult to really grasp the essence of the subject only based on the theoretical learning of textbooks, so the audit teaching should learn from the laboratory experience of science major, and establish the audit simulation laboratory for simulation teaching. The audit simulation laboratory assigns the whole audit project in the audit software to the students. The students set the whole process of learning audit operation according to the process, and experience the practical workflow in the learning. Therefore, the experimental teaching of setting up audit simulation laboratory in the intermediary link in Colleges and universities not only breaks through the diversification in the teaching mode, enables students to have a perceptual understanding of audit while mastering the theoretical basis, so as to better learn audit, but also to cultivate professional talents to meet the development of audit cause in China.

Fourth, increase the audit training base outside the school and actively cultivate students' practical ability. As for the practical teaching link, the basic colleges and universities have involved in the audit training program, so the practical effect is also considered when understanding the current situation. However, the survey results show that, on the premise of the University requiring the practice of relevant majors, although the students attach great importance to the audit practice, the practice effect is not significant. On the one hand, because students do not have a channel to find a firm, there are difficulties in receiving the internship units, and they turn to fake the internship certificates to complete the school internship requirements; on the other hand, because students are lack of constraints in the internship units, and high-intensity work is difficult to adapt, resulting in most of the final internship with a perfunctory attitude. Therefore, in order to ensure the effect of practice, colleges and universities should control the practice by themselves and increase the off campus audit training base. At the same time, considering the signing of cooperative teaching agreement with the training base, it can clearly ensure that students really contact the audit work in the internship unit, which will help to further improve the ability of application-oriented personnel training in Colleges and universities in China.

Fifthly, carry out audit practice lectures to guide the interest in audit work. For a long time, audit has been rated as one of the "most difficult to learn" courses by students majoring in accounting. The "unsmooth" of audit makes many students lose interest in audit learning, which seriously affects the implementation effect of the three stages of audit. However, the cultivation

of learning interest is not a one-day job. Therefore, when training professional talents, colleges and universities suggest to carry out relevant audit practice lectures in daily learning. The practical knowledge is explained by personnel with working experience, so that students can enhance their interest in audit learning through indirect contact with practice, and then learn professional knowledge better, and cultivate practical ability to meet social needs Power.

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