

Reflection on Building a First Class Course in "Auditing"

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Abstract

"Audit" is the first core course offered by our school, relying on national first-class majors in accounting, financial management, and auditing, as well as first-class professional asset evaluation in Anhui Province. It is a provincial-level key discipline and characteristic major, and is aimed at third year students in various majors of our accounting school. On average, it covers more than a thousand students per academic year. It is a very important course in the training of accounting and management professionals. Creating a first-class course in auditing is conducive to enhancing the influence of auditing, enhancing the level of teaching staff, cultivating students' independent thinking ability, comprehensively enhancing their learning interest, strengthening the transformation and construction of professional content, innovating talent training models, promoting classroom teaching revolution, building a high-quality teacher team, promoting collaborative education, strengthening innovation and entrepreneurship education, and cultivating a strong culture of quality.

Keywords

First-class Courses; Auditing; Teaching Philosophy and Methods; Teaching Staff; Curriculum System.

1. Introduction

According to the Notice of the General Office of the Ministry of Education on Carrying out the Recognition of the Third Batch of National First Class Undergraduate Courses (Jiao Gao Ting Han [2023] No. 24) and the Notice of the Anhui Provincial Department of Education on Carrying out the Recognition of the Third Batch of National First Class Undergraduate Courses, true first-class courses should be based on the forefront of social practice, through measures such as concept guidance, goal reshaping, content reconstruction, method matching, reasonable evaluation, and model innovation, Help students grasp the pulse of the times, enhance their perception of reality, and enhance their ability to solve complex problems. At the same time, actively introducing practical elements enables students to better understand and master the actual work environment and skill requirements. This not only helps students find suitable jobs, but also lays a solid foundation for their future career. This course was founded in 1962 and has undergone more than half a century of development, with sufficient construction achievements. The construction of this course is as follows:

Firstly, the course already has a comprehensive curriculum, lesson plans, and teaching calendar. At present, the classroom teaching of this course has been carried out for many years, and the teaching content has been continuously enriched and improved during the teaching process. The teaching outline and lesson plan have been revised multiple times. Secondly, the course already has complete teaching materials. We already have teaching materials, case studies, homework, video materials, and a question bank. Thirdly, the course already has a strong faculty team. Teachers with complete professional composition and teaching experience in auditing; The age composition is diverse, with both senior teachers with over 30 years of

teaching experience and young teachers who make good use of modern teaching methods; The educational background is well-established, and there are teachers with doctoral degrees and overseas study experience. Fourthly, this course is mainly undertaken by the Audit Department of the School of Accounting, Anhui University of Finance and Economics. The Audit Department has already reserved a relatively rich teaching resource, which can provide reference teaching resources for this course and achieve a win-win situation.

2. Objectives of Course Construction

Audit is the first core course offered by our school, based on national first-class majors in accounting, financial management, and auditing, as well as first-class professional asset evaluation in Anhui Province. It is a provincial-level key discipline and characteristic major, aimed at junior students in various majors of our accounting college. The course has a total of 36 hours and 2 credits, covering an average of over a thousand students per academic year. It is a very important course in the cultivation of accounting and management professionals. The course is based on the 12th Five Year Plan textbook "Audit" as the main textbook, with Wisdom Tree, Learning Platform, and Anhui Provincial Key Laboratory as platforms. Combining ideological and political education, audit frontiers, and socio-economic hotspots, it solidifies the training of applied accounting talents in Anhui University of Finance and Economics to practice new humanities and create new management. This course was founded in 1962 and has undergone more than half a century of development. After generations of accountants have worked hard and achieved success, accounting, financial management, and auditing majors have been recognized as national first-class professional construction sites, asset evaluation majors have been recognized as provincial first-class professional construction sites, and this course has also been recognized as provincial-level boutique courses, school level first-class courses, provincial-level first-class courses, and school level ideological and political demonstration courses Provincial quality MOOCs, and based on this, incubate an excellent teaching team. Our excellent teaching team has a strong faculty, dedicated to teaching and research, and has repeatedly achieved excellent results. Our team has 3 professors and 2 associate professors, including 3 PhDs and 5 outstanding teachers from Anhui University of Finance and Economics. The age and title structure are reasonable, and the division of labor is clear. At the same time, based on this course, more than 10 educational reform and ideological and political projects have been approved, and more than 6 industry university research projects have been approved by the Ministry of Education. More than 10 educational reform and ideological and political papers have been published, and 15 national, provincial, and school level teaching achievements have been obtained. I have led students to participate in various competitions and win more than 30 awards.

The course of Audit focuses on the audit of financial statements by certified public accountants, balancing national audit and internal audit. The content covers the conceptual framework of auditing (the emergence and development of auditing and the basic concepts of auditing), auditing subjects (the organizational structure, responsibilities, and authorities of the three types of auditing subjects), background knowledge of financial statement auditing (practicing standards for certified public accountants, professional ethics rules, and legal responsibilities) The procedures and methods for financial statement auditing (objectives of financial statement auditing, audit evidence, audit sampling, audit work papers, audit plans, materiality, and audit risks), risk oriented auditing processes (risk assessment and response), and audit reports. Through the study of the course, master the basic knowledge, theories, and methods of modern auditing, and become familiar with the working environment and requirements of the auditing profession; Through the study of this course, we aim to cultivate a strong interest in auditing among students and solidify their foundation in auditing.

The course objective is to understand the basic theories of auditing, including its concepts, functions, roles, and classifications; Familiarize oneself with the professional standards, ethical standards, and legal responsibilities of certified public accountants. Understand the relationship between management's identification, audit objectives, identification, and audit procedures; Master the concept, content, characteristics, and classification of audit evidence, master the audit procedures for obtaining audit evidence, and master the preparation of audit work papers; Understand the concept and classification of audit sampling, master sampling risk, non sampling risk, and methods for selecting samples. Understand the preliminary business activities required for customer acceptance and retention, master the overall audit strategy and specific audit plan, understand the meaning of audit importance, master the application of importance, be familiar with the composition of audit risk models, understand the meaning of audit risk, master the response measures for audit risk, and understand the relationship between audit risk, importance, and audit evidence; Understand the concept and types of audit reports, master the basic content of audit reports and the confirmation and communication of key audit matters, and master the preparation of audit reports with different types of opinions. The goal of ideological and political education is to stimulate students' sense of mission and responsibility in auditing by introducing the history of the emergence and development of auditing both domestically and internationally; By introducing the implementation standards, professional ethics, and legal responsibilities of certified public accountants, we aim to cultivate students' civic ethics and professional ethics, a pragmatic work style, and a professional spirit of abiding by laws and regulations, honesty and trustworthiness, and courage to contribute, thereby enhancing their legal and social responsibility awareness; By combining classic cases in the process of collecting, analyzing, applying audit evidence, and writing work papers, we aim to cultivate students' independent, objective, and impartial professional qualities, as well as their innovative spirit of continuous exploration, and inspire their sense of mission to engage in the auditing industry; By introducing the importance and application of certified public accountant auditing, as well as its relationship with audit risks, we aim to cultivate students' dynamic thinking patterns and rigorous work styles; By combining classic cases in risk assessment and risk response, as well as judgments on audit opinion types and typical cases of audit failures, we aim to cultivate students' professional judgment ability, firmly establish team awareness, cultivate self-awareness in complying with audit professional norms and improving communication skills, and enhance risk awareness and responsibility awareness.

3. Characteristics of this Course and Innovative Points of Teaching Reform

3.1. Comprehensive and Up-to-Date Teaching Content System

52 knowledge points cover the teaching outline, comprehensively and systematically explaining the key knowledge of auditing. With the auditing process as the main thread, the basic concepts, theories, methods, business cycle audits such as sales and receipts, procurement and payment, production and inventory, and monetary fund audits of auditing are accurately and timely conveyed to students, enabling them to fully grasp the basic theories and skills, Fully understand the relationship between basic theories, skills, and cutting-edge science, as well as the new developments in the discipline, and cultivate students' innovative thinking and broad perspectives. Pay attention to communication with students in teaching, and combine typical audit case explanations, in class exercises, and project training to strengthen students' understanding and analysis of knowledge points and help them develop logical thinking abilities.

3.2. Highlighting Knowledge Points, Clear and Easy to Understand Explanations

The main focus of knowledge lies in the management's identification, determination of specific audit objectives, formulation of audit plans, execution of audit procedures, collection of audit evidence, preparation of audit work papers, formation of audit opinions, and writing of audit reports. Teachers strive to express professional auditing vocabulary in plain language and transform it into knowledge that can be understood based on students' experience, allowing them to find their own position. Always stand in the position of a certified public accountant as an independent third party to understand clients and audit behavior, in order to enhance audit professional judgment and response capabilities.

3.3. Diverse Production Forms, Vivid and Interesting

In terms of production, emphasis is placed on the combination of various forms of expression such as text, charts, animations, and videos, striving for accuracy and intuitiveness while making teaching and learning more vivid and interesting, and stimulating students' interest in learning.

3.4. Introduce the Concept of Integrity Culture and Sense of Responsibility, and Implement the Requirements of Curriculum Ideological and Political Construction

Integrating and inheriting the culture of audit integrity, we pay attention to the connection with previous courses and the application of knowledge in this chapter in the teaching process, and focus on quality education to cultivate students' sense of social responsibility and integrity.

4. The Foundation and Conditions of Curriculum Construction

Since the launch of this course on the Wisdom Tree at the end of October 2020, the audit principles and financial audit courses offered by our school's audit major, the audit courses offered by the accounting major, the audit courses offered by the financial management major, and the audit courses offered by the law major have all used this course as an auxiliary offline teaching tool. The online learning results of this course serve as a direct basis for evaluating the course's usual grades.

The construction status of this course:

Firstly, the course already has a comprehensive curriculum, lesson plans, and teaching calendar. At present, the classroom teaching of this course has been carried out for many years, and the teaching content has been continuously enriched and improved during the teaching process. The teaching outline and lesson plan have been revised multiple times.

Secondly, the course already has complete teaching materials. We already have teaching materials, case studies, homework, video materials, and a question bank.

Thirdly, the course already has a strong faculty team. Teachers with complete professional composition and teaching experience in auditing; The age composition is diverse, with both senior teachers with over 30 years of teaching experience and young teachers who make good use of modern teaching methods; The educational background is well-established, and there are teachers with doctoral degrees and overseas study experience.

Fourthly, this course is mainly undertaken by the Audit Department of the School of Accounting, Anhui University of Finance and Economics. The Audit Department has already reserved a relatively rich teaching resource, which can provide reference teaching resources for this course and achieve a win-win situation.

The course team consists of 5 teachers who have undertaken teaching tasks in auditing in 27 teaching classes over the past 5 years, covering more than 1800 students. Among them, there

are 4 outstanding teachers who have won 14 provincial and ministerial level teaching and research projects, 11 school level quality engineering projects, and 16 provincial and school level teaching achievement awards.

5. Situation of Course Construction

In terms of teaching mode, guided by teaching objectives, a hybrid teaching mode of online MOOCs, online virtual simulation experiments, and offline flipped classrooms is constructed. Online learning resources are constructed on Chaoxing Learning Platform, China University MOOCs, and Wisdom Tree. A "teaching learning examination" system is constructed on Chaoxing Learning Platform, and virtual simulation experiments such as audit procedures and accounting fraud are integrated to enhance students' learning interest, Cultivated students' ability for self-directed learning. Key knowledge explanations in offline classrooms, organizing student group discussions and exchanges, helping students summarize and reflect, and enhancing their understanding and application of knowledge.

In terms of teaching content, based on the OBE concept, student-centered and results oriented, various forms such as literature sharing, video presentation, and case introduction are used to organize student discussions, conduct group debates, inspire student thinking, and integrate ideological and political elements into knowledge learning and skill training, achieving a course ideological and political effect of "immersing oneself in the night with the wind, moistening things silently". Each chapter extracts ideological and political elements from the perspective of ideological and political teaching, Integrating value shaping into knowledge transmission, ability cultivation, and quality expansion, thus forming a complete set of specific content for ideological and political education. In addition, the course not only built an offline simulation space to organize students to experience roles such as cashier, warehouse keeper, general ledger accountant, cost accountant, audit assistant, registered accountant, project manager, project partner, chief accountant, etc., but also used online virtual simulation to achieve the scenario reproduction of audit procedures such as checking documents or records, checking tangible assets, letters, inquiries, observations, and recalculations, In the process of division of labor and cooperation, cultivate students to become individuals who possess both independent thinking ability and team spirit and cooperation spirit, can learn self-discipline and introspection, can learn to help others, be humble and tolerant, have spiritual opposition, and have love and emotions.

In the implementation of teaching, rely on the data resources of the Finance Cloud Laboratory of Anhui University of Finance and Economics, with a problem oriented approach, effectively integrating online and offline resources, online students use course materials for pre class preview, post class review, and self-learning and understanding of difficult knowledge points in the course. Offline, through task driven teaching, teachers use heuristic experimental teaching to guide students to complete, and pay attention to students' independent exploratory operation. The course laboratory 100% reproduces the work scenario of an accounting firm, and through virtual simulation mainline, further connects the knowledge points of each module into a network. Students use online teaching resources and comprehensive professional theoretical knowledge to carry out personalized and exploratory operations on the comprehensive experimental platform according to their own risk preferences. At the same time, teachers and students regularly conduct flipped classes on audio tapes to discuss current economic and auditing hot topics, Expand our thinking, conduct research on the causes of accounting fraud, accounting fraud methods, and innovative audit work methods, and create an active classroom atmosphere.

In terms of evaluation mechanism, a mixed online and offline evaluation mechanism is adopted. The evaluation of student participation in teaching is completed online through the platform,

such as teacher-student interaction, homework completion, learning tests, virtual transactions, and experimental report writing, accounting for 80%. Offline emphasis is placed on the degree of student participation in flipped courses, accounting for 20%. The full process embedded teaching mode of this course actively integrates the teaching elements required by the course, strives to form a gain loop of course learning, and maintains an organic combination with other teaching elements on this basis, thus forming a more comprehensive network structure of knowledge points. It has received significant feedback from teachers and students, and has received significant support in course construction and supporting resource construction. The teaching feedback is good, and student participation is high.

6. Summary

Creating a first-class course in auditing has trained teachers, trained students, improved various teaching and experimental facilities, standardized processes, innovated methods, and achieved results and talents. It is a very meaningful activity. Student benefits are significant. The organic combination of student collaboration consciousness and practical spirit, participation in subject competitions, promotion of social responsibility and sound personality, historical perspective and global perspective, innovative spirit and critical thinking. Students have won over a hundred awards in various national, provincial, and school level subject competitions, and their ideological level has been effectively elevated. Students apply what they have learned, focus on the education content of building morality and cultivating people, actively participate in social practice, and spontaneously participate in various activities such as public welfare support education, COVID-19 anti epidemic, flood fighting and rescue, blood donation, etc. The overall ideological and moral character has been improved, national self-confidence and legal awareness have been enhanced, patriotic enthusiasm has been improved, and more attention has been paid to honesty and trustworthiness.

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