

Discussion on Case Teaching Reform of Audit Course Based on Flip Classroom Model

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Abstract: As the job market becomes more and more severe, audit standards put forward higher requirements for auditors' professional competence, business skills and communication skills. Based on the characteristics and present situation of audit courses in colleges and universities, this paper puts forward some suggestions on teaching reform by using the flipping classroom mode in the teaching of audit courses, so as to strengthen the cultivation of audit students' abilities. Let students stand firm in the severe job market environment.

Keywords: flipping classroom mode; auditing; teaching reform

I. Characteristics of the audit curriculum

Audit is a compulsory course in accounting and the backbone of financial management and auditing. Based on the boring and obscure characteristics of audit course theory, many schools generally offer this course in junior or senior years. The application, practicality and maneuverability of audit course are very high. Schools generally learn accounting principles, intermediate financial accounting, financial management and other courses before carrying out audit courses.

At present, in view of the requirements put forward by the Ministry of Education and the Ministry of Finance in the reform of teaching quality in colleges and universities, the audit talents trained in colleges and universities should adapt to the current employment market. Higher requirements are also

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put forward for the professional competence, business skills and communication skills of auditors. However, at present, the teaching of audit courses in colleges and universities still focuses on the level of theoretical knowledge, coupled with the obscure and professional characteristics of auditing. Students can not verify theory and feel theory in practice. This makes students feel great difficulties and pressure in the process of learning.

II. Analysis of Problems and Causes in the Teaching of Audit Course

A. Disconnection between theory and practice

At present, the education mode of colleges and universities is generally based on theory, and auditing is no exception, although many colleges and universities also set up audit experiment courses or practical training. However, because the proportion of curriculum is small and the content of theoretical knowledge is huge and complex, a small amount of practice can not make students really understand the content of audit theory.

Moreover, in the theoretical courses, many colleges and universities also focus on the explanation of basic theories, such as audit evidence, audit procedures, relatively speaking, more suitable for the future employment of students audit practice courses carried out less.

The separation of long-term theoretical knowledge and practice leads to students' rigid thinking and lack of flexibility in the process of solving practical problems. Blindly learning vague theoretical knowledge, students have no way to have a deeper understanding of the core concept of audit. If you don't understand deeply, you can't use it flexibly. It does not meet the requirements of the state to train applied talents.

B. Unreasonable curriculum

There are many kinds of audit classification, according to the main body of audit is divided into government audit, private audit and internal audit. Each school has different emphasis on audit curriculum, which leads to great differences in the selection of audit core curriculum. Different core courses, the school schedule of curriculum learning time is also different. For the course arrangement, some schools will arrange it in the third semester, some in the senior semester, for some graduate school entrance examination, civil servants and other students, may not be able to spare time and energy in the first half of the senior semester to study audit courses. At the same time, for the audit course itself, some colleges and universities do not attach importance to it, many private colleges and universities audit courses around private audit to set up, the audit course is located in the audit of certified public accountants, focusing on the audit of financial statements. This kind of curriculum content is narrower, the student practice scope is small, is a kind of irresponsible behavior to the student.

C. Lack of practical personnel at the teacher level

The selection of teachers in colleges and universities is based on the level of teachers' academic qualifications, and the relative requirements for teachers' experience are less. These teachers themselves have no experience, and it is difficult to combine theoretical knowledge with practice in the process of their teaching, resulting in empty talk of theory. According to the characteristics of audit course itself, the scope of audit work is wide, but the teachers of audit course in colleges and universities are slightly lacking, and the lack of teachers can not provide a better teaching environment for students. The audit course teachers are few, no one shares, the teacher's homework task may be overweight, which may lead to the teacher not enough energy to devote to the education reform, continue the traditional teaching mode, pay attention to the theory and practice in the teaching process.

At the same time, for the existing teachers, the times are developing, teachers should keep up with the pace of the times, can not completely rely on the knowledge learned in school, should be in line with the current society, But colleges and universities do not encourage teachers to go to the practice of auditing, and teachers are not familiar with audit-related work.

D. Students are not motivated to learn

Students' enthusiasm for learning is not high, mainly for three reasons. First, due to the obscure and boring characteristics of audit courses, students are afraid of difficulties, too much and too difficult theoretical knowledge, students in the process of learning pressure, learning interest is not high; Second, the rigid classroom teaching model, the university teaching model still continues the high school "full-filled" teaching, teachers completely dominate the classroom, students play the role of listener, in the long run, students' understanding of classroom knowledge is accustomed to rely on teachers and textbooks, give up the desire to think. If students do not cultivate excellent thinking ability, then students will not really understand professional knowledge, can not be used in real life; third, students do not understand the employment situation of their major. The theoretical knowledge and practical courses should be implemented in the end, but the students have not actively understood the talent demand of auditing the employment market in the process of learning, so that the students have no accurate ability orientation for what they have learned.

E. The examination system is not perfect

The examination method of audit theory course, each university is roughly the same, generally is to adopt the proportion system, the final result selects the peacetime result 30, the final examination result 70. The final examination takes the form of closed examination, and the question type is also basically the traditional question type, such as single selection, multiple selection, judgment, simple answer, discussion and so on. For these traditional questions, the teacher will also plan the scope of the examination. The knowledge points of the examination are also basically limited to the basic concepts of the audit course. In this examination, students can get good results by rote memorization.

Audit is a major with high application and maneuverability, so the traditional examination mode can not judge the students' mastery of the course.

III. Reform Suggestions on the Application of Flipping Classroom Teaching Mode in Audit Course

A. Selection of classroom cases

When teachers select classroom learning cases of audit courses, the real cases of listed companies should be taken as teaching materials. Because the real case of listed companies itself has a certain "news" attention, easy to arouse students' interest in learning, plus news is easy to cause discussion, students can express their own views, virtually exercise the ability of students to think independently. And students can actively active in the classroom atmosphere, stimulate more students to participate. Moreover, the listed company's information source is extensive, the content is easy to obtain. With it as a case, the seminar is more open, and students can "think big" and burst out more innovative ideas.

B. Diversification of classroom forms

In the process of imparting theoretical knowledge, teachers can not stick to the traditional teaching mode. The content of theoretical knowledge can be recorded into video and placed on the school's official website for students to learn. This can not only give students the time to preview and review, but also save the time to tell the theoretical knowledge in the classroom. Teachers can devote more attention to the cultivation of students' thinking ability in the classroom, and give the classroom leadership to the students. Let students have a deeper understanding and thinking of auditing.

The classroom can also be moved to the network platform, the network platform teaching is a more novel teaching method. Teachers can integrate the materials, books and so on course into PPT and upload them to the network platform. Students can review and consolidate anytime and anywhere. Moreover, the online classroom has many functions, such as students can leave messages online to ask questions, which solves the problem that many students are ashamed to express in the offline classroom, and can improve the students' learning habits of passive learning for a long time. Only by mastering the initiative in the process of learning can students realize the transformation from teaching to learning.

Teachers can also assign classroom assignments after class and supervise students to complete learning tasks, which can improve students' participation rate. Moreover, the teacher can take these classroom summary and the discussion content in the classroom as the judgment basis, carries on the score, as the student's peacetime result enters the student's overall achievement. In the classroom discussion and summary, the teacher sees the result of every student's positive thinking, which can test the students' ability to understand and master the audit course more than the rote memorization of the knowledge points.

C. Improving teachers' practical ability

The key to the practice of student audit curriculum is whether teachers have the ability to guide students. Audit major is a major with high application and maneuverability. Teachers should have practical experience or excellent application skills. Therefore, colleges and universities should not only stick to the level of academic qualifications in the enrollment of teachers, but also pay more attention to the practical experience of teachers.

In the face of the shortage of teachers, colleges and universities should strengthen the recruitment of audit curriculum teachers, expand the ranks of teachers, and allocate teachers' curriculum tasks reasonably. At the same time, the school can encourage teachers to go to the firm to hang up the practice, or hire experienced audit related personnel, regularly organize practical courses for teachers to train teachers, and cultivate teachers' sensitivity to the current audit industry. The more teachers understand the needs of the current audit industry, the more targeted the cultivation of students' abilities, which can greatly improve the efficiency of students' learning.

Conclusion

The flipping classroom model can improve some problems in the teaching of audit courses, play a positive role in students' learning, and lay the foundation for students to learn other courses in the future. Most importantly, the mode of flipping classroom can cultivate students' ability to think independently, make students better integrate into the market and show their ability in future employment.

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Conflict of Interest

The authors declare that they have no conflicts of interest to this work.

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