RESEARCH ARTICLE

Analysis of Teaching Strategy of Computer Data Audit Course Based on Learning Problems

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Abstract: The rapid reform of audit informatization means that the traditional teaching methods can no longer meet the current changeable audit methods and audit environment, which indicates that the computer data audit course in colleges and universities needs to keep pace with the times and cultivate high-quality talents with practical initiative. Applying the problem-based learning teaching method to the teaching of computer data audit course can help students improve their thinking ability and enable them to adapt quickly to the changeable audit work environment. This paper is the author's analysis of the application strategy of problem-based learning teaching method in the teaching of computer data audit course, based on the actual teaching experience.

Key words: problem learning; Computer data audit; Teaching strategy

1. Introduction

Audit course is an important course in the advanced stage of accounting major. At present, audit courses in colleges and universities mainly focus on theoretical teaching. The knowledge system of these courses is relatively old. Basically, they all use standard answers or fixed learning processes to make students deepen their impression of what they have learned. This teaching method imprisons students' thinking ability. Therefore, applying problem-based learning teaching method to the teaching of computer data audit course can cultivate students' thinking ability and ability to adapt to the audit working environment.

2. Development trend of audit technology

Computer technology, communication technology and management theory have promoted the development of informatization in today's society. Combining information technology with accounting can realize electronic management in accounting field. Compared with the traditional manual audit, the computer data audit has replaced the traditional paper books, vouchers and statements by electronic data, which has a very important impact on the audit informationization. Help auditors

solve the self-confidence crisis of being not able to enter the door, being not able to open the account. In addition, audit is an important part of enterprise development. Internal audit can help enterprises to better carry out internal supervision and evaluation control. External audit can help enterprises to obtain goodwill value more quickly and legally, and improve their core competitiveness. Therefore, it is necessary to strengthen audit supervision and financial management, help enterprises to improve management efficiency while saving costs, and optimize the development strategy of enterprises as a whole.

3. The significance of problem-based learning teaching method to the course of computer data audit

China's progress has also brought new development to the audit work. Many large-scale software companies are researching and developing audit application software, and some enterprises have already started to use audit application software. Audit informatization has developed rapidly and extensively in China. This development also means that the computer data audit course in colleges and universities should be reformed with the times. At present, in the teaching of computer data audit course in colleges and universities, the

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teaching method of teachers is to design different computer data audit courses for audit software according to students' abilities and employment situation [1]. From the point of view of computer data audit teaching materials, the content in the teaching materials is basically an introduction to the operation of some kind of software. Teachers' teaching method is to operate the application menu, and students follow the teacher's demonstration to operate the application software. There is no sound computer data audit method system. Problem-based teaching method can perfectly solve the difficult problems such as single demonstration in computer data audit application software and inability to be successfully applied to audit practice.

4. The reform of teaching methods of computer data audit course

With the continuous development of audit informatization, the computer data audit course requires students to master the level of audit automation. In the process of teaching, teachers should not only let students learn how to apply certain auditing software, but also let students use these auditing software to solve various problems encountered in practical work. When the audit software is upgraded, students should have the ability to continue to apply the software [2]. Therefore, the teaching of computer data audit is not only to train students to use a certain audit software, but also to train students to have the ability to use other types of software by analogy.

Problem-based learning teaching method is an interdisciplinary teaching method. This teaching method can make students think actively and improve their thinking ability in the teaching of computer data audit. In the process of learning, students need to actively consult relevant information and summarize their knowledge and skills to solve problems. Problem-based learning teaching method breaks the situation that teachers are the main body in the classroom and students listen passively in traditional teaching methods, and highlights the main position of students in classroom teaching. In the teaching method of problem-based learning, after teaching the basic knowledge of application software, teachers should slowly step back behind the scenes and let students put forward audit problems and solve them themselves. In software operation, teachers should guide students to some extent, and let students operate by themselves, so as to help students have the corresponding practical ability.

5. The application of problem-based learning teaching method in the teaching of computer data audit course

Problem-based teaching method first appeared in medical education in 1950s. This teaching method is mainly to guide students to ask questions and think, and to highlight students' dominant position in teaching [3]. The application of problem-based learning teaching method in small case teaching of computer audit course can divide the whole audit work into several different projects under the guidance of problems, so that students can actively think and understand the design ideas of audit cases. Teachers should guide students to carry out practical operations and organize each project into a whole, so that students can master the skills of computer data audit and help them realize zero-distance contact with their profession.

5.1 The overall design of problem-based teaching method

Teachers can divide the teaching of computer data audit into five items in the teaching process. In each item design the corresponding project questions to introduce, so that students can master the overall framework of the project and be interested in the project in the process of thinking. When studying, students should first recall the contents of audit implementation learned in the manual audit course, and then make personalized answers through the audit application software. Teachers should give feedback and comments on students' answers according to the content of classroom teaching.

5.2 Combined use of problem-based teaching method and audit cases

When applying cases to teaching, teachers should first lead students to operate the software while learning, so that students can have the awareness of operating software. On this basis, teachers should ask students to put forward audit questions and think about them. For some difficult problems, group discussions can also be used. Teachers should guide students to make full use of the actual data of enterprises and computer data audit knowledge to try to solve related audit problems. In the teaching process, it is necessary to change the teaching method that teachers are the main body and students passively accept knowledge, highlight students' dominant position in classroom teaching, and let students take on the responsibility of learning and actively learn with problems. When teaching audit implementation, teachers can divide the teaching content into two parts, which are application of audit implementation software and specific audit work [4]. In this part of the teaching of specific audit work, we should pay attention

to the use of problem-based learning teaching methods. After learning, students have some practical experience in the operation of application software, and have mastered the ability to solve practical audit problems by learning the theoretical knowledge of manual audit. For some audit problems put forward by teachers, students can actively think and solve them. In the process of solving the problem, if you encounter a difficult problem, the teacher can give a hint first, so that students can think in groups according to the ideas put forward by the teacher. After the students think and discuss, the teacher should lead the students to operate the software and finally complete the audit task.

6. Conclusion

To sum up, the course of computer data audit is an important course to train auditors, and it is also an important audit technology that auditors must master. Computer data audit involves the knowledge of finance, accounting, finance, computer and other disciplines. Therefore, the teaching reform of computer data audit course is imminent. Universities and teachers should pay attention to the innovation of computer data audit teaching, cultivate students' thinking ability and arouse their subjective initiative. Problem-based learning method can enable students to learn with questions, so that purposeful learning can improve learning efficiency to a certain extent. Teachers should pay attention to the application of this teaching method in the teaching process and make efforts to cultivate high-quality audit talents.

Conflict of Interest

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

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