The Innovative Program Design for Achievement-oriented "Auditing" Course Network Teaching

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Abstract

With the continuous development of network technology, the new way of teaching online is being accepted by more people. "Auditing" is a must-learn course for students majoring in finance and accounting. Teachers have achieved satisfactory teaching achievement through innovative network teaching content, careful design of network teaching plans, the use of multiple network teaching methods, and the in-depth use of mixed teaching methods.

Keywords

Auditing; Network Teaching; Teaching Reform.

1. Introduction

The course "Auditing" is the core professional course for accounting majors in colleges and universities, and it is taught to senior students of accounting major. The course is highly professional, and closely linked to social economy. In the first half of 2020, the "Auditing" course of Xi'an Shiyou University adopted a network-based teaching method, incorporating blended teaching methods into online learning. Through the careful organization and implementation of teachers, satisfactory teaching results have been achieved.

2. The Characteristics and Learning Difficulties of "Auditing" Course

2.1. Course Characteristics

"Auditing" is a compulsory course for accounting majors, a must-learn course for systematically mastering professional knowledge of finance and accounting, and it is also a knowledge that people engaged in economic management activities in modern economic society must understand. In many years of teaching, we have found that the "Auditing" course has the characteristics of strong theory, high professional judgment ability, and difficult learning.

2.2. Learning Difficulties

The difficulty of student learning is mainly the following two aspects.

The first is that the content is abstract and difficult to learn and teach. In many years of teaching practice, students generally report that "Auditing" is not easy to learn, and the content is abstract and boring. At the same time, teachers also personally feel that the "Auditing" course is not easy to teach. "Auditing" course is an interdisciplinary course involving multiple professional knowledge. The explanation of audit theory and practice requires teachers to have knowledge in accounting, financial management, tax law, risk management and even legal aspects.

Secondly, the language of auditing is raw and professional. The contents taught in the course of "Auditing" take the Audit of Certified Public Accountants as the main line, which is consistent with the Auditing Standards for Certified Public Accountants. Due to the integration of the world economy and the international convergence of auditing standards, Chinese current CPA practice standards are almost identical to the International Auditing Standards in terms of

framework, theory, and specific provisions. Many concepts and principles are directly translated from English, and the terms used does not conform to the expression habit of Chinese. For example, the term "audit procedure" refers to the "audit method", not the commonly understood "audit process" or "audit steps"; the term "audit scope" refers to the total amount of audit procedures, not the breadth of the audited object, etc. Many phrases and sentences are indistinguishable, such as "communication with governance", "importance", "discuss with management", "professional behavior" in professional ethics, "cut-off" in audit objectives, "due attention" in audit behavior, and "planned audit work" in the process of achieving audit objectives, etc., it's seem not a complete sentence, lack a certain sentence component or change the part of speech. This way of expression is difficult for undergraduates to grasp the exact meaning. To truly understand these concepts, need to go through a process of thinking transformation. Teachers need to have deep auditing skills, and have an accurate understanding of words and sentences, and be extra patient when teaching.

3. Challenges and Opportunities of Online Teaching

Through the study of "Auditing", students should be able to systematically master the professional theory, professional knowledge and basic skills of auditing, be familiar with the regulations and policies related to audit work formulated by the state, master the basic ideas and entry points of auditing practice, and have preliminary auditing.

Online teaching is still different from traditional classroom teaching. If it is taught on-site in the classroom, the teacher can catch every student's reaction with his eyes at any time, and then adjust the teaching progress and difficulty in time according to the student's reaction. In contrast, on the online teaching platform, teachers cannot see the students' on-site reactions in time, and the interactive nature of online teaching is more difficult.

The occurrence of the new crown epidemic in 2020 has promoted the development of online teaching. It is necessary to fully study the way of online teaching to make up for the shortcomings. For example, how to solve the problem of interaction between teachers and students? Tencent classroom has a chat area where teachers can ask questions and students can get answers in time. Teachers can pay attention to the situation of students answering questions in the chat area in time. In addition, you can also conduct spot checks during the course, you can click a certain classmate and the teacher to discuss, other students can also hear the content of the discussion through the network platform.

In addition, online teaching also provides us with many advantages that are not available in traditional teaching. For example, on-site connection with professionals and students from various regions to share and exchange. The students are looking forward to such exchanges. The communication content of each network connection closely fits the teaching content, and the sharing time is controlled within 20 minutes. This will not only ensure the teaching time, but also make full use of this form of class in class to broaden the channels for students to understand information.

4. Implementation Methods and Implementation Process of Online Teaching

4.1. Diversification of Online Teaching Methods

First of all, a variety of teaching methods are used in this semester's teaching, including live network teaching, case discussion, scenario role simulation, knowledge competition, etc., in order to stimulate students' interest in learning and enhance their attention.

Secondly, the mixed teaching methods such as case teaching and scenario simulation are applied reasonably through the network teaching platform to help students understand abstract content and real enterprises.

Thirdly, information technology is used to collect learning data to analyze students' learning status, innovate evaluation methods and continuously improve learning performance. According to the network conditions and the actual situation of the students, comprehensive application of information technology is carried out. According to the network conditions and the actual situation of the students, comprehensive application of information technology has been carried out, including Chaoxing Learning Communication, China University MOOC, Tencent Conference, WeChat group and so on.

4.2. The Teaching Process of Network Teaching

In terms of implementation, the teaching process of each class is divided into three steps: (1) Send the task to the students before class, self-study the low difficulty knowledge points, and preview the key and difficult points of the next class. (2) In class, difficult learning and students' evaluation can be realized through classroom discussion, testing, group cooperation and division of labor. (3)Arrange relevant homework after class to strengthen the understanding of knowledge points.

At the same time, we recommend the rich resources of learning link to students, such as articles, videos, etc., upload audit cases to students, exercise their autonomous learning ability and broaden their learning horizons.

4.3. Evaluation System, Process Assessment and Student Feedback of Online Teaching

In the process of online teaching, the course of "auditing" is evaluated with the guidance of results, so as to effectively evaluate the teaching process and students' learning effect. Evaluate both online and offline, process and results.

Give students timely learning feedback through the Internet, one is to evaluate students' performance in the classroom (Tencent meetings can record entry and exit times, and the chat area has a record of speeches to measure student participation in a timely manner), and the other is to conduct online tests through an online teaching exchange platform, the third is to increase the proportion of usual results.

In the practice of online teaching, students gave positive feedback and answered questions enthusiastically. The group work has a serious attitude and a high degree of participation. The average score of the course is higher than that of traditionally taught classes in previous years.

5. Innovation of Network Teaching in "Auditing"

5.1. Fully Study the Network Information Platform, and Prepare the Teaching Plan Reasonably

While fully mastering the methods and skills of using the online teaching platform, teachers have had a broad understanding of the operation of the network platforms of various universities, and communicated with the classes for many times, and made sufficient preparations, and prepared multiple sets of teaching plans before the start of the class.

5.2. The Comprehensive Application Plan of Information Technology is Empirically Reasonable and Efficient

Comprehensive application of teaching platform and technology in teaching design, focusing on the two-way extension, consolidation and assessment of learning. The use of Superstar network teaching platform can effectively solve the content of the knowledge transfer part of offline

teaching, and the use of live teaching can effectively solve the content of the question answering part of the offline teaching. The effective combination of the two ensures the effect of online teaching. And quality.

The first is to take advantage of super star learning resources of the Fan-Ya platform of Xi 'an Shiyou University, realize signing in, distributing reading materials after class exercises and reviewing after class;

The second is to make full use of the well-known resources of MOOC in Chinese universities and use the audit course ware of Dongbei University of Finance and Economics as reading materials.

The third is Tencent Conference as the main battlefield of online teaching, teaching and classroom interaction;

The fourth is to use digital teaching resources provided by Renmin University of China Press, including textbooks, case studies, etc.;

The fifth is to make full use of the WeChat group to answer individual questions and maintain interaction with the teaching class.

5.3. Carefully Organize the Network Connection "Class in Class"

According to the arrangement of teaching content, outstanding individuals and outstanding alumni in the audit industry are invited to connect online and share their experience in audit practice. The on-site connection series of "Auditing" course meets the key teaching content and the teaching schedule, which greatly stimulates the students' enthusiasm for learning. The enthusiasm of the students is fed back to the full attendance and full interaction.

In terms of organization and implementation, the first step is to determine the subject, content, and goal with the connected person. The second is to carefully design posters and distribute them to the WeChat group in advance; third, in the connection, the instructor becomes a "host" and actively guides students to think about interaction.

On the whole, the online live connection gives full play to the advantages that cannot be achieved in traditional classrooms. The classroom atmosphere is warm, the interaction is active, and the students' learning motivation is strengthened. The students are looking forward to every connection. The sharing time of each network connection is controlled within 20 minutes, which can guarantee the teaching time and make full use of this form of class to broaden the channels for students to understand information.

5.4. Create a Sense of Ritual of "Invisible Classroom" to Alleviate the Anxiety of Online Learning during the New Crown Epidemic

In online teaching, students are prone to lose concentration, and it is difficult for teachers to grasp the learning status of students in a timely manner. Therefore, in the course of "Auditing", the teacher will open the video from the first class to pass on the correct teaching attitude to the students. Every time the teacher and classmates greet each other in class; at the end of the break, the students will be reminded to "enter the classroom", creating an invisible online classroom environment.

Through the creation of this "invisible classroom" atmosphere, students feel that no matter where they are, as long as they sit in front of the learning equipment, they are full of longing for knowledge and establish an attitude of learning well. The students' positive speeches and answering questions greatly alleviated the psychological anxiety caused by the inability to go out and return to school due to the epidemic.

In short, during the epidemic, online teaching needs to fully consider the needs of students in all aspects and communicate with students in multiple ways. Listen to suggestions and opinions extensively, formulate appropriate teaching plans, earnestly strive to give each class well, and summarize and reflect in time after class to lay a solid foundation for online teaching.

6. Summary

Through adequate teaching preparation, careful design of online teaching plans, and in-depth use of blended teaching, the online teaching and learning atmosphere of the "Auditing" course at Xi'an Shiyou University during the new crown epidemic has a enthusiastic learning atmosphere and strong offline learning. In terms of attendance rate, classroom interaction, homework completion, test results, and student exchange feedback, the teaching effect is satisfactory.

Acknowledgments

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