

Reform of Audit Teaching under the Concept of Mixed Teaching

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Abstract: Modern education attaches great importance to the innovation of teaching concepts, and teachers should be guided by it to provide students with high-quality educational resources and learning environment. Teachers should conduct in-depth research on auditing course materials, set certain training goals for students, and optimize their teaching ideas to conduct diversified evaluations of students. Teachers should create an environment for students to learn auditing and choose corresponding teaching methods based on their learning situation. Teachers should also guide students to master the courses and basic theories of auditing, so that they have certain operational skills and can apply relevant theories to analyze and develop problems encountered in the management profession.

Keywords: Mixed Learning; Auditing; Reform in Education; Research Strategy

1. Introduction

Teachers use a mixed online and offline teaching mode to stimulate students' interest in learning auditing. In the audit course, we constantly introduce the situation and the course for students, in order to guide students to explore the audit knowledge independently, assign certain tasks for students, and let students drive themselves. Students have the motivation to learn audit. Teachers apply a variety of methods and combine case method to achieve good learning results. Teachers should take mixed teaching as the starting point for auditing curriculum reform, continuously develop their own reform ideas, and carefully design teaching plans, to closely adhere to the requirements of the curriculum outline.

2. Background of audit teaching reform under the concept of mixed teaching

Audit is a core course in the field of big data and financial management, with strong professionalism and practicality, and strong practicality. The content of auditing is very extensive, including legal provisions, logical relationships, etc., which is very difficult for students to learn and has a large amount of information. Mixed courses reduce the difficulty of teaching and learning auditing, allowing students to closely connect their knowledge with practical situations, and providing them with rich practical experience. The courses in the audit course are relatively profound and difficult to understand. Mixed teaching will gradually guide audit professors from shallow to deep, allowing students to gradually adapt to the school of audit knowledge. With the continuous development of information technology in cloud computing, the teaching mode of auditing is facing opportunities and challenges. The hybrid teaching mode combining online and offline can make up for the shortcomings of traditional teaching.

3. The significance of auditing teaching reform under the concept of mixed learning

3.1 Innovation in teaching direction

Mixed teaching refers to teachers setting up science courses, teaching students according to their aptitude, select corresponding textbooks based on their abilities, and arrange course content and sections reasonably, so as to enable students to systematically master audit knowledge. When teaching audit courses, teachers should assist in organically integrating audit work papers. Students should master the skills of computer auditing, learn how to conduct computerized accounting data review in computers, and master the operating steps of auditing software. The mixed curriculum has constructed a complete framework of standards for students, enabling

them to better adapt to the business of accountants and meet international needs. The mixed teaching has standardized students' authentication functions and enhanced their professional abilities as certified public accountants.

3.2 Improved course structure

Teachers can use intuitive teaching aids such as teaching software to make audit knowledge more vivid and intuitive, and students can actively explore audit knowledge using audit models. Teachers can allow students to use the company's annual financial statements as the main thread for auditing accounting information, allowing them to quickly adapt to the operations carried out in the workplace and the real audit teaching environment. Students can undergo substantive testing, and teachers can determine assessment scores based on their performance. Students can submit experience reports and audit work papers. Teachers should strengthen the awareness of guiding students' learning methods, pay attention to the design of teaching methods and the cultivation of students' learning methods. Mixed teaching improves the interaction between teachers and students and students' sense of participation in the classroom, so that students can further think, improve their audit ability and have certain critical thinking.

4.The current situation of auditing teaching

4.1 Backward teaching philosophy of teachers

The curriculum of auditing lacks logical knowledge, has a high repetition rate, and the course content is segmented without logical relationships. Teachers do not consider the infiltration between courses during teaching, blindly teaching, resulting in overly dispersed and unsystematic audit knowledge. The method of auditing teaching is too single, and students lack learning initiative. Teachers only focus on teaching and do not attach importance to students' participation awareness. The audit theory and practice are disconnected, lacking operability, and the teacher explains too much, without giving students the opportunity to practice. Teachers rely solely on case studies for teaching, resulting in excessive teaching and a lack of connection between simulation experiments and work. Teachers do not attach importance to professional ethics education in auditing, and students cannot withstand pressure and temptation in their work. They may falsify and present false audit reports, which undermines the fairness and independence of auditing.

4.2 Poor student quality

The content of the audit is too much, lacking internal coherence, and students' perceptual and rational understanding are separated. The audit theory and terminology lack clarity, and students feel that audit knowledge is dull and boring. Their learning is too rigid and mechanical, and they cannot identify audit knowledge. The audit knowledge terms in the textbooks are too obscure, mostly translated from English compound sentences, and the language expression and logical relationship are not consistent. Teachers need to reveal their true meanings. The content of auditing is too empty, and students' learning is in a passive acceptance state, without timeliness, and cannot achieve the purpose of applying what they have learned. Students cannot find the secrecy of audit knowledge, and their practical materials are too scarce.

5.Strategies for the reform of audit teaching under the concept of mixed teaching

5.1 Grasping the teaching direction, getting close to the textbook, and strengthening audit theory

During the teaching process, teachers should modify and improve the audit teaching syllabus based on students' learning situation and hot current affairs. Teachers should cleverly design the introduction process, so that students have a good learning state and enter the knowledge of auditing. Teachers should effectively connect the arrangement of imported courses with the transmission of audit knowledge, pay attention to cultivating students' audit ability, and grasp the main line of knowledge, in order to continuously strengthen students' abilities, and provide practical training to students. The audit course has a certain degree of dynamism and foresight, and teachers should cultivate students to be able to use modern methods to collect and verify audit knowledge, and be able to conduct certain analysis and application. Mixed learning is not a simple combination of online and offline resources, but rather a way for students to find suitable learning methods and resources through a large amount of materials. Teachers should flexibly carry out teaching, allowing students to expand their abilities in familiar fields, and reflect the central position of students. Teachers should allocate time reasonably during the teaching process, grasp the teaching rhythm, and spend half of their time teaching and half of their

time discussing with students to deepen their understanding of audit knowledge.

5.2 Optimizing teacher teaching methods and enriching audit course content

Teachers should focus on strengthening the knowledge of audit skills in teaching design, allowing students to handle knowledge points in a relaxed and free environment. Students should conduct unit summaries and reflections on mixed audit learning, and teachers should guide students to improve their learning strategies, allowing them to fully utilize the resources of blended teaching. Teachers should grasp the systematic process of knowledge and guide students in practice. The mixed classroom provides students with joyful and positive emotions, and students need to learn to approach tasks from reality. Teachers should establish a new educational perspective, enable students to quickly enter the field of auditing, and grasp the relevance of auditing professional knowledge. Teachers should strengthen students' confidence in learning and make them feel successful. Teachers should lead students to effective learning and promote personalized development. Teachers should also work hard to learn and progress together with students. Teachers should pay attention to the growth and progress of students, constantly explore and innovate in their teaching, and implement the people-oriented concept.

5.3 Creating an audit teaching environment and strengthening students' audit skills

Teachers should systematize the fragmentation audit knowledge, develop a complete set of systematic audit theories, and provide students with a certain platform in the open online courses, so that students can question teachers. Teachers should help students solve difficulties. When teaching offline, teachers should provide students with certain cases to accumulate their own audit knowledge, learn to summarize and organize them, and make their audit knowledge organized. Teachers should grasp the programmatic nature of audit knowledge. Schools should establish off campus internship bases for students, allowing them to connect with enterprises and accounting firms, and deepen their audit work.

6. Conclusion

The mixed curriculum is a major innovation and challenge in audit teaching. Teachers should do a good job in the early stages of the construction of blended curriculum, and school leaders can provide comprehensive explanations to teachers, so that teachers have a deep understanding of the construction of blended curriculum. In blended courses, there is a portion of knowledge that students need to master through online courses. Teachers should focus on building online courses, and check and guide students' learning situation, in order to ensure that students listen attentively in class, review carefully after class, and ensure the teaching effect of mixed courses.

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