

Teaching Reform of Audit Comprehensive Training Course in Digital Intelligence Era

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Abstract: With the advent of the era of digital intelligence, the field of audit is facing unprecedented challenges and opportunities. The traditional audit comprehensive training course has been difficult to meet the development needs of the current audit industry. However, for educational institutions that train future auditors, how to integrate these new elements in their teaching has suddenly become an urgent problem to be solved. In view of this, this paper discusses the existing limitations of audit comprehensive training courses, such as the inadaptability of traditional teaching methods and the insufficient coverage of new audit tools and technologies, and puts forward a series of teaching reform suggestions, including the introduction of modern audit tools and software training, strengthening the combination with practical business, attaching importance to team cooperation and interdisciplinary learning, and close cooperation with enterprises and audit institutions, in order to adapt to the current development trend of the times, for reference.

Keywords: New era; Audit major; Curriculum reform

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Introduction:

In the current rapid development of digitalization and intelligence, China’s audit field is also undergoing profound changes. New technologies and tools, such as data analytics, artificial intelligence and blockchain, provide auditors with more efficient and accurate means of auditing. The purpose of this paper is to explore the teaching reform path of audit comprehensive training course in the era of digital intelligence.

1. The limitations of the current audit comprehensive training course.

1.1 The Inadaptability of Traditional Teaching Methods

With the advent of the era of digital intelligence, the field of auditing has also undergone significant changes. However, many educational institutions still use traditional teaching methods in the audit comprehensive training courses, which leads to a significant gap between theoretical knowledge and practical application. Traditional teaching methods tend to pay more attention to book knowledge and theoretical framework, while ignoring the practical application and operation.

1.2 Inadequate coverage of new audit tools and techniques

The era of digital intelligence has brought a large number of new tools and technologies to audit, such as data analysis, artificial intelligence and blockchain. These new technologies provide more in-depth and accurate analytical methods for audits, making audits more targeted. However, there are obvious deficiencies in the content setting of many audit comprehensive training courses. Students are often exposed to traditional audit tools and methods in the classroom, while the introduction and practice opportunities for new technologies are relatively few. This approach not only makes students face backward skills and knowledge when entering

the workplace after graduation, but also may make students lack adequate preparation when dealing with complex audit situations.

2. Audit comprehensive training course teaching reform proposals.

2.1 Training on the introduction of modern audit tools and software

First, educational institutions should work closely with software vendors in the industry to introduce the latest and most practical audit software into teaching. For example, data analysis tools, risk assessment tools and automated audit process software should be included in the teaching. Through cooperation with suppliers, students can get real-time software updates and real-world experience.

Secondly, the curriculum needs to focus on the combination of practical and theoretical knowledge. For example, you can set up simulation projects for students to use these software to analyze real data, or work with companies to provide students with real audit cases, so that they can deepen their understanding of the tools in practice^[1].

2.2 Strengthen the combination with the actual business, the use of case teaching method

As an important teaching method, case teaching method can help students better understand and apply audit theory, and cultivate students' practical ability through real or simulated audit scenarios. Practical Teaching Case: Inventory Audit of XYZ Company

Background: XYZ Company is a major appliance manufacturer. Recently, the financial statements show a significant increase in the amount of its inventory, but sales have not increased in tandem.

Assignment: Students are divided into small groups and, as an audit team, are required to audit XYZ Company's inventory, confirm that the amount of inventory in the financial statements is accurate and identify possible causes.

Audit steps and points: Understand the business environment: analyze the company's production process, supply chain, sales strategy, etc. to understand the various factors that may affect inventory.

Field observation and inventory: Go to XYZ Company to conduct a physical inventory of the selected inventory and confirm the actual inventory quantity.

Analyze Inventory Aging: Analyze inventory aging to find out unsold or obsolete inventory.

Review related documents: Review purchase orders, receipts, return orders, etc. to confirm the source and destination of inventory.

Audit Findings and Recommendations: In practice, students may find that XYZ has recently invested heavily in purchases and predicts future sales growth, but the market reaction has not been as good as expected, resulting in a backlog of inventory. According to the audit results, students need to make suggestions, such as adjusting purchasing strategies, strengthening inventory management or conducting promotional activities, to help the company solve inventory problems.

This case not only provides students with an in-depth understanding of all aspects of inventory auditing, but also develops their teamwork, communication and problem solving skills. Through this combination of practical business, students can better translate theoretical knowledge into practical operations and lay a solid foundation for future careers.

2.3 To strengthen teamwork and interdisciplinary learning

First, in a real-world audit environment, teamwork is key to a successful audit mission. Auditors need to work with colleagues of different backgrounds and expertise to ensure the comprehensiveness and accuracy of the audit. Therefore, the comprehensive training course of audit should emphasize the training of team cooperation, so that students can develop good team spirit and skills^[2].

For example, teachers can divide students into groups, and each group is responsible for different audit tasks. In this way, students can learn how to communicate with team members, assign tasks, cooperate to solve problems, and have a complete understanding of the entire audit process.

Secondly, audit is not only the work of finance and accounting, it also involves law, economy, management, information technology and other disciplines. For example, professional teachers can try to integrate the curriculum content of different disciplines, such as adding knowledge of laws and regulations to the audit curriculum, or adding basic IT knowledge to the audit of information systems. This ensures that students not only pay attention to financial data, but also take into account other relevant factors in the audit.

3. Specific implementation strategies for the application of practical teaching methods

3.1 Setting up a mock audit project

The simulation audit project is an efficient teaching method that allows students to practice audit skills in a near-real environment, and the following are specific strategies for implementing the simulation audit project:

Identify project background and objectives: Provide students with fictitious businesses or organizations as audit subjects, giving detailed financial statements, internal control processes, employee lists, and other relevant information. At the same time, determine the objectives and focus of the audit, such as the existence of financial fraud, the effectiveness of internal controls, etc.

Grouping and role assignment: Divide students into groups and assign specific audit tasks to each group. Each team member should have clear roles, such as team leader, data analyst, interview expert, etc., to ensure that each student can participate and contribute their own expertise.

Provide necessary resources and tools: Provide students with training in modern audit tools and software, such as data analysis tools, audit process software, etc. At the same time, ensure that students have access to all necessary resources, such as financial statements, internal documents, etc.

3.2 Work with businesses and audit institutions to provide internships for students

Internship is the first experience of the real working environment for students before they formally enter the professional field. It plays a vital role as a bridge for students to apply what they have learned to practical work. The following are specific strategies for working with businesses and audit institutions to provide internship opportunities for students:

Establish cooperative relationship: educational institutions should actively establish long-term cooperative relationship with well-known local audit institutions, accounting firms, large enterprises and small and medium-sized enterprises. This can be achieved by organizing forums, seminars or other social activities to promote exchanges and cooperation between schools and enterprises.

Clarify the objectives and contents of the internship: Before sending students to practice, the objectives, contents and expected results of the internship should be clarified with the cooperative enterprises or audit institutions. This ensures that students learn and grow during the internship, rather than just doing the daily paperwork.

Mentor system: partner institutions are encouraged to assign an experienced mentor to each intern. This mentor can provide interns with daily work guidance, career planning advice, and provide feedback and evaluation after the internship^[3].

Establish an internship results display mechanism: Educational institutions can set up specific activities or platforms for students to display their results during the internship, such as completed audit reports, research projects, etc. This can not only help students to summarize and reflect, but also enhance students' confidence and sense of achievement in practical operation.

Conclusion:

In summary, the era of digital intelligence has brought new opportunities and challenges to the audit field. In order to cultivate auditors who can adapt to this era, the teaching reform of audit comprehensive training course is imperative. By introducing modern tools, strengthening practical applications, emphasizing teamwork and interdisciplinary learning, and closely integrating with actual business scenarios, students can ensure that they not only master professional theoretical knowledge, but also have practical skills and broad horizons. As the famous audit motto says: "Audit is not only a check, but also a check". In the age of digital intelligence, educators have a responsibility to ensure that audit education keeps pace with the times and develops audit professionals who can bring value to society.

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