

Discussion on the teaching reform of auditing in Colleges and Universities Based on the flipped classroom mode

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Abstract: the development of the times promotes the progress of education. Under this background, more and more brand-new teaching modes begin to appear, which also brings more high-quality teaching to students. The flipped classroom model is a new teaching model promoted by the development of the new era. It has been applied in the field of education in China for a period of time and has achieved remarkable teaching results. The effective application of flipped classroom mode in the teaching of auditing in Colleges and universities has a good effect on the teaching reform of auditing, and it is also one of the effective ways to cultivate audit talents in the new era.

Key words: flipped classroom mode; Auditing teaching in Colleges and universities; Teaching reform

Preface

The flipped classroom mode refers to the students' leading role in the classroom and the teachers' imparting knowledge after class. Such a teaching mode can enable students to carry out autonomous learning on the basis of certain knowledge, which is very helpful for strengthening students' knowledge understanding. Moreover, the flipped classroom model fully embodies the educational concept of "student-centered", which is an effective path to achieve teaching reform. Therefore, teachers of audit course in Colleges and universities can adopt the flipped classroom mode when carrying out teaching reform. In particular, the teaching content of auditing in Colleges and universities is relatively complex, and it is difficult to complete knowledge transfer simply by using classroom teaching, and it is also difficult for students to fully understand knowledge. Through the flipped classroom mode, students can adjust their learning methods according to the teacher's explanation after class, so as to better and faster understand and master the audit course content, so as to improve students' self-ability. Therefore, the application of flipped classroom mode in audit teaching in Colleges and universities is helpful to the reform of audit teaching and cultivate more excellent professionals.

1. The significance of flipped classroom in the teaching reform of auditing in Colleges and Universities

1.1 Help to improve students' professional ability

The application significance of flipped classroom mode in the teaching of auditing in Colleges and universities this is to improve students' professional ability, because the flipped classroom mode is mainly to cultivate students' ability, so it gives students more independent learning space, and teachers are responsible for guiding, so as to help students better understand knowledge and improve professional ability. In particular, the professional content involved in the teaching of auditing is relatively complex, and the main purpose of the course is to impart theoretical knowledge and audit practical skills. Flipped classroom can give students more time to watch videos after class to understand the relevant theoretical knowledge and lay the theoretical foundation. In the actual course teaching, teachers can assign more practical tasks for students to carry out practical operation, while teachers can observe and guide them to help students better master practical skills. This way is helpful to improve students' professional ability and lay a solid ideological foundation for the development of audit teaching in Colleges and universities.

1.2 Conducive to stimulating students' interest in learning

Stimulating students' interest in learning is also one of the significance of the application of flipped classroom mode in the teaching of auditing in Colleges and universities, which can make students more actively participate in classroom learning and improve the quality of course teaching. Because in the current traditional teaching mode, students accept knowledge passively and lack the motivation of active exploration. In the flipped classroom mode, students, as the masters of the classroom, have more time to learn according to their own ideas. It is also because of this that students can put more thoughts and ideas on classroom learning, obtain the fun of learning through continuous exploration, and finally realize the stimulation of students' learning interest, which is also an aspect that other teaching modes cannot compare.

2. Teaching reform strategy of auditing in Colleges and Universities Based on flipped classroom mode

2.1 Collect relevant teaching resources and lay the foundation for students' self-study

The foundation of flipped classroom mode is to lay the foundation for students' self-study. Teachers need to teach students relevant teaching contents after class, so that students can have a certain basic understanding of the knowledge learned in the next class, so that they can carry out autonomous learning in the classroom according to the guidance of teachers. Therefore, college audit teachers should collect relevant teaching resources to lay the foundation for students' self-study and ensure that the flipped classroom mode can be used reasonably in college audit teaching.

College audit teachers need to collect relevant teaching resources to design teaching videos that are rich in content and easy to understand, so that students can effectively understand knowledge after watching the videos and lay the foundation for students' self-study. For the collection of teaching resources, teachers should focus on two aspects. The first aspect is the life resources related to the teaching content, including some life cases, things and so on. It is convenient for students to understand professional knowledge and stimulate students' interest in learning by summarizing it in the video. On the other hand, it is to collect some professional teaching videos. Teachers can adjust and record them according to the actual teaching situation. It can also help students better understand the course knowledge and lay the foundation for students' self-study. Therefore, the reasonable collection of relevant teaching resources is the key to lay the foundation for students' self-study, and it is also one of the effective strategies for the application of flipped classroom mode in the teaching of auditing in Colleges and universities.

2.2 Build a network education platform to understand the progress of students' self-study

College audit teachers can build relevant network education platform to cooperate with the flipped classroom teaching mode. On the one hand, it can provide students with relevant paths to download teaching videos. On the other hand, other functions can be added to the platform to understand the progress of students' self-study and further play the teaching effect of flipped classroom mode.

When constructing the network teaching platform, college audit teachers should not only design the video upload and download functions, but also add the online examination and homework functions. Teachers can design relevant examination questions according to the teaching video content, and then let students enter the online examination immediately after watching the teaching video. Such a test can enable teachers to more directly understand the progress of students' self-study, so as to know each student's learning ability in detail. In this way, teachers can adjust the teaching video content according to the actual situation of students, so that it can play a better role. In addition, university audit teachers can also release their homework through the online education platform, check the students' self-study in class, and then make online corrections to help students achieve self-improvement. Therefore, the reasonable construction of the network education platform is also one of the strategies for the effective application of the flipped classroom mode in the teaching of auditing in Colleges and universities, which is conducive to the cultivation of students' autonomous learning ability.

2.3 Design real case tasks to strengthen students' knowledge understanding

In classroom teaching, teachers can design some real case tasks for students to complete case tasks according to their self-study achievements. In this process, students need to find appropriate solutions according to the case information, which is very helpful to strengthen students' knowledge understanding and help the flipped classroom model to be better applied in the actual audit teaching.

Designing real cases in classroom teaching can better test students' learning situation, so that students can better transform their knowledge into practical operation, and solve the existing problems. For example, teachers can show the recent financial fraud events in the market as real cases in the classroom, and let students judge the root causes of corporate financial fraud and the errors of auditors according to their knowledge. Such a real case task can not only help students effectively transform what they have learned, but also strengthen students' understanding of knowledge. At the same time, it can also cultivate students' professionalism, so that students will not have the situation of favoritism and fraud in their future work, causing economic losses to enterprises and the market. Therefore, the design of real case task is also one of the effective application strategies of flipped classroom mode in the teaching of auditing in Colleges and universities, and is an effective path to strengthen students' knowledge understanding.

2.4 Improve classroom assessment methods and guide students' correct growth

At present, many college audit teachers in the actual teaching process, simply use the examination paper to carry out classroom assessment, in order to test the students' mastery of knowledge and skills. Such assessment methods can not really reflect the learning progress of students, but also affect the effective application of flipped classroom mode in college audit teaching. Therefore, college audit teachers should guide students' correct growth by improving the classroom assessment methods, so that students can understand their shortcomings in learning, and then correct them.

Teachers can improve the classroom assessment method through three aspects to play the teaching effect of flipped classroom mode. The first aspect is to add case analysis questions to the exam. Case analysis has no fixed answers. Teachers only judge students' answers and understand their mastery and application of professional knowledge, which is very helpful to cultivate students' ability to solve problems and analyze. It also makes corresponding basic preparations for students to engage in audit work in the future. The second aspect is to let students form groups freely. Teachers design relevant case practice tasks for students in class, and let students cooperate in the form of groups. This classroom assessment method can cultivate students' ability of cooperation and communication. At the same time, the audit work also needs the cooperation of various departments, which is also a good preparation for students to engage in the audit work in the future. At the same time, it can also test the students' mastery of each link of the audit work. The last aspect is to incorporate the students' daily examination on the education platform into the classroom assessment content. The daily online examination is the most direct information reflecting the students' learning situation. Teachers can find the problems existing in the application of flipped classroom mode in the teaching of auditing in Colleges and universities by unifying and analyzing these information, and then correct them. At the same time, teachers can also put forward suggestions according to each student's learning situation to help them correct, so as to further promote the application of flipped classroom mode and promote the effective development of audit teaching in Colleges and universities.

Epilogue

In a word, the application of flipped classroom mode in the teaching of auditing in Colleges and universities has opened a new door

for the teaching of auditing, so that students can lead their own learning behavior and realize the comprehensive improvement of their own ability. Therefore, audit teachers in Colleges and universities should start from reality and find appropriate teaching strategies according to the characteristics of the flipped classroom mode, so as to display the real effect of the flipped classroom mode and promote the all-round development of students.

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