

## Modularization Teaching: An Effective Way to Train Compound Audit Talents

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**Abstract:** With the continuous economic development, compound audit talents are strongly needed by the society. However, there is a low coupling between current audit teaching model and market needs. This article points out that modularization teaching is the efficient way to train compound audit talents. Modularization teaching includes establishing practice ability of compound audit talents framework, grasping essential professional theories, perfecting scientific practice teaching system, cultivating students independent learning ability and improving the regulates and controls of audit training.

### 1. The analysis of audit talents needs

In 2015, China National Audit Office published the suggestions on training core and leading audit service talents that request the high level not only of the audit service work and management ability, but also of other comprehensive abilities. They are designed to train compound audit talents that are high-leveled and are able to meet the needs of developing market economy. Educating high-quality compound talents is capable to achieve Talents Strategy Powerful Nation and contributes to train audit talents that can meet the needs of society as well. In 2016, Clearly writing in “Audit Work Plan for 13th FYP”, China National Audit Office said we had to ensure the specialization of audit team, continually propel construction of audit professionalization, innovate audit management and organization mode and push modern comprehensive audit mode. Thus, under the circumstance of complicated economy and society, auditing work cannot be carried out with audit technique alone. In other words, high-quality and efficient audit cannot be separated from discipline overlapping and comprehensively applying multiple skills which is more important. It is a clear response to meet the needs of high-quality audit talents that China has been recruiting full-time Maud since 2012. According to “Maud setup scheme”, Maud should be equipped with good political ideological quality, professional ethics and other necessary modern audit basic theories, and they should also systematically master the knowledge and skills of relevant area, have fair comprehensive quality, creativity and adaptive capacity. All these above emphasize the needs of high-quality compound audit talents.

Because of the need of the society, China National Audit Office emphasizes the importance and raised requirements of training high-quality audit talents over and over again. The changes in audit environment requires auditors to grasp comprehensive knowledge so as to handle complicated audit problems.

### 2. The low coupling between current teaching mode and market needs

Students are supposed to be equipped with wide professional knowledge, strong adaptability, efficient operational ability and active innovation ability to become compound audit talents. And also a large amount of employer wants the employee to have a strong practical ability, a sense of innovation and be able to solve the problems in practice. Therefore, it is necessary for compound audit talents to have a strong operational ability. Moreover, audit concepts are hard to follow, the subject of audit has a fund of tacit knowledge, some audit concepts are hardly found in others subjects. As a result, many students complain that auditing is difficult and teachers think it is hard to teach as well. If we follow the old way to teach, it certainly has a passive impact on teaching result. To understand the unintelligible audit concepts better, students should even more think deeply by

themselves besides the teaching. When it refers to audit cycle, first, understand the traits of cycle, primary service, main voucher and accounting records, then comes to the control test, finally introduce the involving related accounts which includes audit objective, substantive procedures and etc. These will be involved in each cycle and the frame is also familiar. So if we teach the cycles inflexible, students will feel tortuous and exert a bad impact on students' interest, much less the understanding of audit concepts. All these result in a plenty of students don't know how to deal with audit practice problems, let alone flexibly using audit knowledge to figure out complex problems and cannot meet the requirement of training compound audit talents.

Today, many graduates who don't major in auditing in college work on auditing besides graduates major in auditing. Especially for accounting students, whose occupation may not be auditing, should also be familiar with audit knowledge. Therefore, in the face of changing market environment, how to cultivate a sense of risk identification, risk analysis, risk prevention, risk-based auditing and professional prudence for students and training professional judgement ability of students have become a vital subject in auditing teaching. Hence, in order to train compound audit talents, we have to attach significance to these issues. Cultivating comprehensive abilities of students and working on transboundary and recombination are extremely urgent.

### **3. Modularization teaching: An effective way to train compound audit talents**

Training compound audit talents requires to reform personnel training mode in order to polish practice ability, innovation ability and international competitiveness of students. Modularization teaching is designed to work seamlessly with training compound audit talents. If students finish a module and pass the exam, they are able to obtain the ability that the module is about. As a result, compared to the regular integral curriculum system, modularization teaching emphasizes operational ability, centers on the goal of training professional ability, combines the auditing practice ability with related teaching activities organically through module that is the smallest teaching part of training practical audit talents.

In modularization audit teaching, we have to conduct thorough research and questionnaire to the principal and auditors of related units. Then analyze the results to confirm training aim, systematically tease out the professional abilities that compound audit talents should have, refine the professional abilities into ability factors through professional analysis and determine the knowledge that the ability factors require. Beyond that, conduct optimization combination to these factors in order to form ability unit. After that, pack each ability unit and relative knowledge unit, a combination of knowledge, to form module. Finally, we can get the modularization teaching framework that compound audit talents needs by means of organically combining several relative modules. Thus, modularization teaching breaks the traditional discipline set, polish and recombine the traditional curriculum, strengthen students' ability and is good for the combination of teaching and learning. Hence, the module that is designed to cultivate operational ability is an effective way to train compound audit talents. And it covers several parts below:

#### **3.1 Establish practice ability of compound audit talents framework**

To train high-level compound audit talents that meet the needs of society, we should establish practice ability of compound audit talents framework. We should pay attention to following points: First, forward-looking. Carefully tease out core factors of auditors practice ability that IFAC, AICPA, CICA, ACCA and other audit organizations require. Second, highlight the hierarchy. Establish primary, intermediate and advanced framework for different cognition degrees and career planning of students. Third, based on reality. Aim at national conditions and specific situation of each province, conduct intensive research and questionnaire, refine factors of compound audit practice ability that meets the needs of society. Only in this way, can the audit talents satisfy the market needs. Fourth, emphasizing practice. The framework that are established is supposed to be conducive to train applied talents and advance practice ability of students. Students can figure out basic audit work after graduation and become high-level compound audit talents after a few years of work through combining knowledge of multidisciplinary to extend their ability. Fifth, highlight the

difference. Clarify the differences in training compound audit talents among applied-oriented universities, research-oriented universities and higher vocational and professional colleges.

### **3.2 Students grasp essential professional theories**

The training of compound audit talents requires to meet the needs of market, cultivate professional ability of students and improve professionalization of students. Therefore, we should intensify the professional ability of students in teaching. Before learning auditing, students need to be equipped with related professional knowledge including economics, management, financial accounting, accounting information system, finance, taxation, financial management and cost accounting and etc. students should also be provided with financial information ability, competency in financial analysis, cost control ability, financial control system design ability, tax treatment and tax planning ability. After students study these modules and grasp abilities above, they are equipped with solid professional theoretical basis. Only On the basis of solid professional theoretical basis, can students fully understand professional auditing concepts and use them flexibly. In addition, modularization teaching challenges traditional textbooks. Current textbooks that are written under the traditional curriculum system and stress the integrity of knowledge don't fit the modularization teaching, thus hinder the push of modularization teaching. So we have to write some textbooks that match auditing modules if we train compound audit talents by virtue of modularization teaching. In the process of writing new textbooks, we should refer to the skilled technician and experts from guild and organize teachers who have teaching experience to write textbooks with them.

### **3.3 Systematical and thorough practical teaching system**

Compound audit talents have not only a request for a rich knowledge, but also abilities of work adaption and operation. As a result, we should also pay attention to cultivating practical ability of students. In the teaching of audit theories and practice, we can explore and practice open classroom, case teaching, situational teaching, project-based teaching, PBL teaching, CDIO engineering educational mode, exploring teaching and others teaching methods to cultivate practical ability of students. Auditing practical teaching must stick to triune and progressive idea that is knowing audit service process as basis, grasping auditing skills as key point and cultivating risk identification as guidance in order to emphasize cultivating single skill and also combine each single skill to a comprehensive ability. The core of the design of audit practice system should be aimed at training compound audit talents and then set relative theoretical modules, experiment and practice teaching. Change the knowledge-oriented curriculum system into ability-oriented modularization system, transform the knowledge logic system to technique logic system.

### **3.4 Cultivate the independent learning ability of students**

Society has a higher request for professional quality and skills and the skills are variable, they should be improved through the whole career in order to keep up. Besides the train organized by company, we have to learn independently by ourselves in the spare time. In other words, the independent learning ability determines a person whether can be a high-level compound audit talent all the time and a person's professional development. Furthermore, compound audit talents aren't only familiar with law, accounting, management and finance that are relative to auditing, but also are familiar with computer, psychology, communicating with others and etc. Only in this way, can they overall understand the complicated audit service, provide precise and intact analysis in many aspects to assess finical situation and trend of each unit, draw the conclusion and issue the audit report according to correlation between the important projects. However, the knowledge above doesn't be included in the current teaching. Students have to learn the most of it by themselves. Therefore, cultivating the independent learning ability of students is crucial from the point of auditing requires students to grasp other subjects and comprehensive knowledge.

### **3.5 Establish and improve the regulates and controls of audit training**

In the process of training compound audit talents, we should supervise the whole teaching, establish quality of education and safeguard system, constantly assess the quality of education, be

equipped with teaching quality information feedback system and teaching quality incentive system. To guarantee the quality of monitoring, we have to make sure each system can communicate with each other timely. To do that, college is supposed to set an apartment specialized in teaching monitoring. It doesn't only monitor the teaching, but also monitor the study to create a good learning atmosphere. The problems it finds should be reflected to each teaching unit to correct and the good example should also be rewarded. Besides, center on training compound audit talents, we should also design reasonable assessment system to assess the situation of teaching and learning timely.

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