Research on Internal Audit Teaching Reform Based on Flipped Classroom Model

Ying Zhang* and Tianke Gu

College of Management, Northwest University of Political Science and Law, Shaanxi 450002, China

*corresponding author

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Abstract: The flipped classroom, as a novel teaching mode, has gradually emerged and developed in China's teaching field in recent years, which has overturned the traditional teaching process and teaching methods, allowing students to gradually become the protagonists of learning, so that the teaching effect can be well improved. In the current epidemic, this model has set up a bridge of interaction between teachers and students, and built up a "healthy road" of classroom teaching and resource sharing. This paper addresses three problems of the current internal audit course teaching system, proposes corresponding improvement strategies, and explains the limitations of the application. On the premise of analyzing the advantages of teaching internal auditing in the flipped classroom mode, this paper explores the establishment of a set of internal auditing teaching reform methods that suit the reality, aiming to improve teachers' teaching ability and students' practical ability, and promote the further development and improvement of internal auditing teaching work. As the core course of internal auditing, its teaching objectives are to familiarize students with modern internal auditing theory and practice, understand the development and research trends of internal auditing at home and abroad, clarify the theoretical system and application requirements of internal auditing, and further develop on the basis of the existing profession, so as to lay a solid foundation for future internal auditing-related work. In order to achieve the teaching objectives of internal auditing, many teaching reforms and innovations have emerged one after another, and the "flipped classroom" model is one of the emerging teaching methods. In recent years, although there are more and more theoretical discussions on flipped classroom in the domestic education sector, there is a relative lack of applied research in the field of internal auditing, which is not yet systematic. In this paper, we focus on the problems of the teaching system of internal audit course, combine our own teaching experience and experience, and explore a set of internal audit teaching reform methods with the help of flipped classroom model, in order to improve students' independent learning ability and promote the further development and improvement of internal audit teaching.
1. Flipped classroom concept definition

Flipped Classroom refers to an environment supported by information technology, in which teachers target the teaching contents to be taught in class before class to make teaching videos, courseware, handouts, etc. for students to carry out independent learning before class, and guide students to organize their gains and ask questions in the learning process to achieve knowledge transfer; in class, through independent inquiry, cooperative inquiry, teacher-student Q&A and other student-centered interactive learning to complete knowledge internalization and deepen students' cognition. In class, through independent inquiry, cooperative inquiry, teachers and students jointly answer questions and other student-centered interactive learning, to complete the internalization of knowledge and deepen students' cognition of a new teaching and learning model. This model overturns the traditional inertia of "teaching first and learning later", shifts the decision of learning from the teacher to the students, realizes personalized learning according to their abilities, and plays an important role in improving the learning effect of students.

2. Flipped Classroom vs. Traditional Classroom Analysis

The traditional classroom teaching performance form is "the teacher speaks on the podium, students sit down and listen", this lecture mode has been used since the implementation of education, although to a large extent can explain the teacher's knowledge to students, but ignored as the cognitive subject of the students in the whole teaching process of experience. Students are in a state of passive acceptance of knowledge for a long time, and their initiative and sense of participation in learning are reduced, which easily leads to distraction and poor learning effect.

In today's increasingly valued education issues, the traditional classroom teaching model can no longer fully meet the teaching needs of teachers and the learning needs of students. Therefore, the flipped classroom model, which overturns the traditional classroom model, has emerged. The flipped classroom model puts forward higher requirements for both teachers and students: firstly, teachers will assign pre-study tasks to students before class and provide some learning materials, usually in the form of online videos for students to learn relevant knowledge before class, and at the same time master and understand the content of the classroom session to a certain extent; secondly, teachers will guide students to use what they have learned to discuss and exchange the problems assigned before class and collaborate. Finally, after class, teachers guide students to sort out the knowledge structure, conduct targeted homework training, summarize learning methods and experiences, and achieve the purpose of knowledge transfer. The comparison between the traditional classroom teaching mode and the flipped classroom teaching mode in each learning stage in class is shown in Table 1.

Table 1 Comparison of traditional classroom model and flipped classroom model by learning stages

<table>
<thead>
<tr>
<th></th>
<th>Traditional Classroom</th>
<th>flipped classroom</th>
</tr>
</thead>
<tbody>
<tr>
<td>pre-course</td>
<td>Unguided, purposeless pre-reading Simple exercises</td>
<td>View targeted teaching materials Self-learning on relevant topics Understanding classroom sessions</td>
</tr>
</tbody>
</table>
The core idea of the flipped classroom is to change the traditional classroom teaching model, re-planning what teachers and students have to do in each teaching session. This teaching model, if used properly, can greatly stimulate students' intrinsic motivation, lead them to actively discuss and think, and allow them to improve their knowledge of learning and achieve the purpose of continuing learning inquiry through participation in discussions and speeches. The use of the flipped classroom model in China has been tested from primary and secondary schools, and the classroom in colleges and universities is not yet popular. In the author's opinion, college classrooms are more free, students are more autonomous, and the use of information technology is more convenient and more suitable for adopting this teaching model.

3. Problems of the current teaching system of internal audit courses

3.1 Teaching content heavy on theory and light on practice

Internal auditing textbooks generally take the business activities of enterprises as the main axis to explain the connotation and extension of internal auditing; and independent evaluation of various types of business and control in enterprises to describe the audit process and the methods to be used; and finally integrated with the daily business of enterprises such as production, procurement, sales, etc. to achieve a combination of practical and theoretical teaching.

The course content is mainly divided into three modules: basic concepts of internal audit, internal audit workflow, and internal audit work practice. Among them: the basic concept of internal audit covers the definition of internal audit, the development of internal audit, the authority and responsibility of internal audit organization, the professional conduct and ethical standards of internal auditors, etc.; the internal audit work process includes the preparation stage of audit, the collection and evaluation of audit evidence, the design of audit tests, the writing of audit working papers and the issuance of audit reports, etc.; the internal audit work practice includes monetary funds The internal audit practice includes audit of monetary funds, audit of expenses, audit of sales, audit of human resources, audit of production, audit of fixed assets, audit of inventories, etc. The lack of practical courses makes the abstract theoretical knowledge cannot be internalized and the teaching effect is not very satisfactory.

3.2 Single mechanism for evaluating student performance
Grade evaluation mechanism is an important part of teaching and learning, which is an important guarantee to motivate students to actively participate in teaching activities and give full play to their subjective initiative, and is of great significance to the cultivation of talents. In the current evaluation mechanism of universities, the phenomenon of "grade only" is widespread, and the evaluation of internal auditing course mainly adopts the form of three or seven points for the final evaluation of students in the form of usual grades and paper grades. This kind of assessment form emphasizes the result but ignores the process, so that the knowledge of internal audit is limited to some basic concepts, principles and methods, which makes students learn for a single purpose and leads to the phenomenon that students "forget after the examination". In the long run, it is easy for students to have a wrong perception of the profession they are studying, which is not conducive to the cultivation of students' overall development, resulting in weak practical skills and limiting their future career development.

3.3 Inadequate and ineffective conditions for practical teaching

The practical teaching of internal auditing consists of two parts: on-campus practical training and off-campus practice. In terms of on-campus practical training, the content of internal audit simulation practical training is mainly a comprehensive audit experiment of five contents, such as corporate governance, risk management, internal control, operational performance and financial responsibility audit, which generally requires students to have the corresponding course foundation for software application, but due to the limitations of the offered courses and class time, the internal auditing courses involving these contents are relatively simple and not suitable for internal audit practical training. The course is not suitable for internal audit practical training. In addition, the effectiveness of internal audit practical training is also hampered by the outdated laboratory facilities and delays in data transfer.

In terms of off-campus practice, due to the influence of funding, the arrangement of practice class hours is insufficient, and some students have finished their practice before they get into the state. At the same time, due to confidentiality requirements, many enterprises are worried about the leakage of internal information, and usually arrange the interns in some daily work positions for internship, the practice is not targeted and of low quality, and it is more difficult for students to learn substantive content in it.

4. Advantages of teaching internal auditing in the flipped classroom model

4.1 Promoting the right to equitable learning

Unlike the traditional teaching model where teachers tend to ask questions to students who raise their hands confidently in class, flipped classroom enables all students to get the same attention when learning, which allows teachers to focus on students who really need help and thus pinpoint students' problems. On this basis, teachers can provide appropriate personalized tutoring for each student, realizing the transformation of the learning model from knowledge transfer to the process of knowledge internalization and developing students' ability to learn through independent inquiry.

4.2 Improving the efficiency of student learning

The pre-class preparation component of the flipped classroom allows students to learn by watching the lecture material at their own pace and in their own way, and the repeatable videos
meet the needs of students at different levels of learning. This allows students to enter the classroom already prepared to contribute and have more time to spend on project work in small groups. Doing the assignments in class and discussing them with each other increased student engagement and enhanced the depth of thought, which provided gains for both those who were ahead and those who were slightly behind.

4.3 Save teachers' time and provide better individualized coaching

Firstly, the flipped classroom model achieves a shift from front lecturing to side guidance, saving teachers’ classroom lecturing time. Second, for teachers whose lecturing ability is not so outstanding, they can use third-party videos to explain relevant knowledge points, and thus can focus more on teaching approaches that fit their teaching style to complete the innovation of teaching mode. Finally, when an instructional video is uploaded, teachers do not have to repeat the same points over and over again, so they can get more time to interact with their students.

5. Suggestions for teaching reform of internal auditing based on the flipped classroom model

Internal auditing is a comprehensive and practical discipline that integrates relevant knowledge from several disciplines. How to better combine theory and practice is a difficult point in teaching internal auditing. In this paper, we try to reform the teaching ideas of internal auditing with the help of flipped classroom teaching mode, so that students can master theoretical knowledge and enhance practical application ability at the same time.

5.1 Increasing practical teaching

The practical teaching of internal auditing is an important way to train students from theory to practice, and is an entry point and breakthrough to improve the quality of talent training. For teachers, firstly, they should actively explore the current new teaching system that combines practical teaching with theoretical teaching, scientific research and employment and entrepreneurship; secondly, they should increase the proportion of practical teaching to ensure that the total credits of each aspect of practical teaching in internal auditing accounts for more than 20% of the total course credits, so as to effectively improve the quality of practical teaching; finally, they should scientifically arrange the time distribution of experiments in each semester to ensure that the practical courses are systematization. At the same time, students should be encouraged to participate in relevant competitions to improve their innovative and practical abilities.

5.2 Enrichment of evaluation forms

As a discipline with strong practicality, internal auditing should have flexibility in assessment and evaluation, and "flexibility" is mainly reflected in the flexibility of examination types and assessment methods. Flexibility in the type of examination means that on the basis of retaining the original form of examination, such as essay, experiment, defense, classroom demonstration and other forms are added, which helps to train and exercise the students' ability to use audit knowledge to solve problems and change their way of thinking. Flexible assessment method is mainly to evaluate students' performance, according to students' relevant performance in the semester, specific scores are given in different assessment items, and after the end of the course, the sum is added into the total score and converted into the total final grade according to the high ratio of 60%. The
quantitative table of specific assessment items is shown in Table 2.

Table 2 Quantification of internal audit performance assessment in general

<table>
<thead>
<tr>
<th>assessment item</th>
<th>request</th>
<th>point value</th>
<th>Actual score</th>
</tr>
</thead>
<tbody>
<tr>
<td>Classroom Discussions</td>
<td>Participation in discussions and active interventions</td>
<td>15</td>
<td></td>
</tr>
<tr>
<td>Case Study</td>
<td>Fluent language and strong analysis</td>
<td>25</td>
<td></td>
</tr>
<tr>
<td>Audit report writing</td>
<td>Well-formatted and organized</td>
<td>25</td>
<td></td>
</tr>
<tr>
<td>Accounting advice</td>
<td>Documented and able to answer the person's questions correctly</td>
<td>15</td>
<td></td>
</tr>
<tr>
<td>job</td>
<td>Conscientious attitude and timely completion</td>
<td>20</td>
<td></td>
</tr>
</tbody>
</table>

5.3 Improving conditions for practical teaching

To improve the practical teaching system of internal auditing, it is necessary to organically combine on-campus practice and off-campus practical training. In terms of on-campus practice, the utilization of audit practical training software should be increased. On the basis of mastering the basic knowledge, students can use the account sets, role division and specific processes provided by the laboratory operating system to simulate the theoretical knowledge they have learned, so that they can closely combine the knowledge they have learned with the actual situation in their future work.

With regard to the construction of off-campus internship bases, it strengthens the construction of internship training bases, promotes school-enterprise cooperation and industry-academia integration, explores the tripartite participation of schools, employers and industry sectors in a collaborative assessment and evaluation mechanism, and ensures that each professional direction has a certain number of practical training bases for students to choose from. At the same time, the internship cycle is extended on a reasonable basis to allow students to strengthen their professional understanding of the practical aspects of internal auditing and to ensure the duration and effectiveness of their internships.

6. Design of teaching model of internal audit in flipped classroom mode

6.1 Pre-course preparation session

6.1.1 Careful preparation of the introduction plan
The general guided study plan consists of four parts: learning objectives, important and difficult points and error-prone points, learning method guidance, and learning content. Among them:

6.1.1.1 Learning objectives

Teachers should set clear and explicit learning objectives according to the actual level of students, so that students can intuitively have a macroscopic understanding of the knowledge they will learn.

6.1.1.2 Points of emphasis and points of vulnerability

The teacher should clearly inform the students of the key points and error-prone points of this section, and suggest corresponding solutions.

6.1.1.3 Learning method guidance

According to the design of the chapter to determine the specific learning methods, so that students generally understand the relevant content in the actual operation of the process.

6.1.1.4 Learning content

The learning content in the guide is the level of competence that students must achieve after learning the lesson.

6.1.2 Doing a good job of designing student prep before class

The purpose of pre-lesson pre-reading is to let students perceive the general content of the lesson, think about the connection with previous knowledge, and develop their ability to think independently. Therefore, in the design of pre-class pre-reading, teachers should communicate more with students and explore diverse pre-reading designs together to avoid the same pattern in every class.

6.1.3 Reasonable and good grouping

The number of groups should not be too small, otherwise the students may not participate in the discussion; nor should the number of groups be too large, otherwise it is not conducive to the subsequent presentation session. After dividing the groups, each group is required to elect a group leader and a recorder at the same time. The group leader is mainly responsible for the preparatory work, collecting students’ doubts and forwarding them to the teacher; the recorder is responsible for recording the work, so that everyone can check the discussion notes and facilitate the review after the class.

6.2 Classroom implementation sessions
The classroom implementation session is student-led and is the most important part of flipped classroom instruction, and classroom activities in this session focus on content case discussion and debriefing.

Students should work in groups and freely choose a typical case based on what they have learned (e.g., after studying the chapter "Professional Ethics and Ethical Standards for Internal Auditors", they can discuss the issue by analyzing the reasons why accounting firms have recently been penalized in their audit engagements) and ask how to identify, evaluate, and respond to the case from the perspective of a CPA or what inspiration they have for the audit based on the case of their choice. The chapter on "Ethics and Ethical Standards" can be discussed by analyzing the reasons for recent sanctions in audit engagements. After each group selects a topic, it is submitted to the Learning Committee for review to avoid duplication of cases.

After the case is selected, a certain amount of time is given for the group members to discuss the ideas and perspectives of the selected case study, and then to work together to write a case study report, and sign it according to the contribution value. Finally, a PowerPoint presentation will be made based on the case study report, and the selected members will present it in class. Students' scores accounted for 70% and teachers' scores accounted for 30%, which were then distributed according to the degree of contribution of the group and finally aggregated into the usual grade. The specific scoring criteria are shown in Table 3.

<table>
<thead>
<tr>
<th>groups</th>
<th>Level of collaboration (15%)</th>
<th>Case typicality (15%)</th>
<th>PPT Production (20%)</th>
<th>Logical integrity (25%)</th>
<th>verbal expression (15%)</th>
<th>Answers to questions (10%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Group I</td>
<td></td>
<td></td>
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6.3 Follow-up and consolidation sessions

After all presentations are completed, the teacher summarizes through class questions and feedback on each group's performance, identifies questions that have been addressed and those that need further discussion, directs students to look through various literature covering the chapter's content, conducts post-lesson exercises, and organizes these questions further. In addition to this, students will be asked to outline and reflect on whether they got the process right in their independent learning in this lesson and how they should improve it in the next lesson if there are shortcomings.

7. Limitations of applying the flipped classroom teaching method in internal auditing courses
In the flipped classroom model of internal auditing, the prerequisite for students' independent learning before class is the teacher's recorded lecture video, which requires the teacher's classroom video recording to be vivid, rich and highly concise. This means that teachers need to master a higher level of technical application skills in order to better implement the concept of "flipped classroom". Most internal audit teachers are not professionally trained in IT and have to figure everything out on their own. With no systematic training provided by the school, the learning process will undoubtedly take up a lot of teachers' time and increase their pressure.

For students, some of them are restricted by their family conditions and cannot learn online, so they can only study at school after school, and these students cannot discuss and communicate with other students, which makes the flipped classroom model unsuccessful. In addition, there are differences in students' IT levels due to factors such as age, ability and time of access to computers, which are also important factors affecting flipped classroom teaching.

8. Concluding remarks

As a product of the development of modern information-based society, flipped classroom is the main direction of the future development of teaching and training, and how to properly design and use the steps and methods of flipped classroom is a problem that teachers need to solve urgently. For internal auditing majors, teachers should continue to explore, learn and study in depth according to the actual teaching practice of the discipline, the real ability of students, the specific operating environment and other factors, and summarize them in practice, so as to truly play the role of internal auditing flipped classroom model, cultivate more applied, practical and skillful internal auditing talents to meet the needs of society, and promote the further teaching of internal auditing.

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References


