

Research on the Methods of Improving the Enthusiasm of Teacher-Student Interaction in Auditing Classroom

Xiaohong Fang*

School of Management, Wuhan Donghu College, Wuhan, 430200, Hubei Province, China
2497507286@qq.com

*Corresponding author

Abstract: The course of auditing focuses on the explanation of theoretical frameworks such as the risk-oriented auditing model and auditing processes such as planning, implementation, and reporting. To study the auditing theory course, one needs to break away from traditional theoretical thinking, strive to understand the deep logic of core concepts, and increase interaction in the classroom through methods such as problem-oriented course design to drive students' initiative in learning auditing courses, inquiry-based classroom design to turn students into active explorers in the auditing field, and group task-based collaborative learning to enhance the interest of auditing course learning. Moreover, through good interaction between teachers and students, abstract theories are transformed into the ability to solve practical problems.

Keywords: Classroom Interaction; Problem-Oriented; Inquiry-Based Design; Group Collaboration

1. Introduction

University classrooms, as the frontline of higher education, are of vital importance in the cultivation of college students. Enhancing classroom interaction holds profound significance. The significance of college students' classroom interaction goes far beyond enlivening the atmosphere; its core value lies in profoundly reshaping the teaching and learning model.

2. The Importance of Enhancing Interaction in Auditing Classes

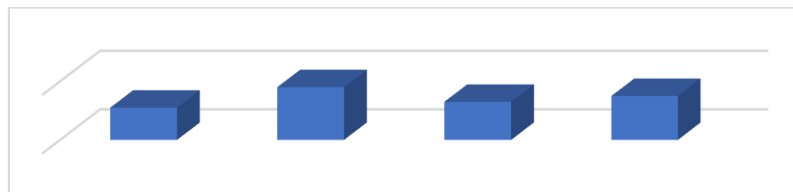


Figure 1: Student Interaction Willingness survey

In the teaching process of auditing courses, interactive teaching can effectively break through the abstractness of auditing theories and the dullness and difficulty of auditing standards and procedures. Through interactive forms such as case studies, scenario simulations, and group debates, students can analyze corporate financial fraud cases in a realistic setting, discuss the sufficiency and appropriateness of audit evidence, and plan audit procedures ^[1]. Activities such as role-playing (e.g., simulating interviews between certified public accountants and management of the audited entity) and group collaboration to complete audit plans in the classroom can directly train students' communication and expression skills, teamwork spirit, and the ability to identify and solve problems. Finally, interactive classrooms can stimulate learning interest and shape professional identity. Passive listening can easily make students feel bored and lose their motivation to learn. However, active participation in interactions, such as expressing opinions on classic auditing cases or making choices in certain auditing ethical dilemmas, will make students realize that auditing is not merely about checking numbers but a professional job full of intellectual challenges and moral responsibilities, thereby enhancing their professional identity and learning autonomy. Currently, college students generally have a low

willingness to interact. The following chart shows the survey results of the interaction in four auditing classes in a certain university. Each class has an average of 80 students. The survey shows that only 11, 18, 13, and 15 students in the four classes were willing to participate in classroom interactions, as shown in Figure 1^[2].

3. The Main Problems Existing in the Interactive Teaching of Auditing Courses

In the theoretical auditing class, many students, influenced by their fear of difficulty, lack the willingness to interact. Auditing theory is derived from the summary and standardization of a large number of auditing practices. Its core concepts, such as the level of materiality, the auditing risk model, and professional skepticism, are extremely abstract and obscure for students lacking practical experience^[3]. Auditing is essentially a judgmental discipline rather than an exact science. Currently, the learning of auditing theory knowledge does not embed these theoretical knowledge points into specific case scenarios, allowing students to take on the role of "quasi-auditors" and proactively explore and apply relevant theories to complete certain auditing tasks (such as assessing the authenticity of a company's revenue). It fails to naturally internalize knowledge through application, transforming it from "rules to be memorized" into "tools for problem-solving", and fails to achieve the transformation from the abstract to the concrete. Figure 2 is a comparison chart of classroom interaction in the same finance management class for the entrepreneurship foundation course and the auditing course. Blue represents the auditing course, and orange represents the entrepreneurship foundation course.

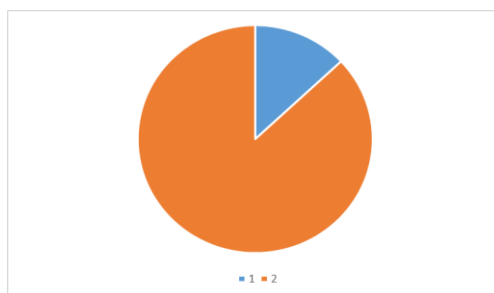


Figure 2: Interactive Survey Diagram of Entrepreneurship Foundation and Audit

4. Main Approaches to Enhancing the Interactivity and Enthusiasm in the Classroom of Auditing Studies

4.1 Problem-Oriented Course Design Drives Students' Enthusiasm for Interaction

Problem-oriented curriculum design is a student-centered teaching model that starts and centers on real and complex problems. It thoroughly reshapes the value of teaching and learning, aiming to cultivate compound talents capable of meeting future challenges. It focuses on developing high-level thinking skills, with the core being the training of critical thinking, complex problem-solving skills, creativity, and decision-making abilities, rather than low-level memory and understanding^[4]. In the theoretical explanation of the audit report section in the audit theory course, teachers can set up a scenario, pose a problem for students to think about and actively speak up, and then introduce it into the theoretical course explanation. Adopting this problem-oriented approach will guide students to think, stimulate their initiative in learning the audit theory course, and at the same time, through this course interaction, teachers can also deeply understand the difficulties students encounter in learning^[5].

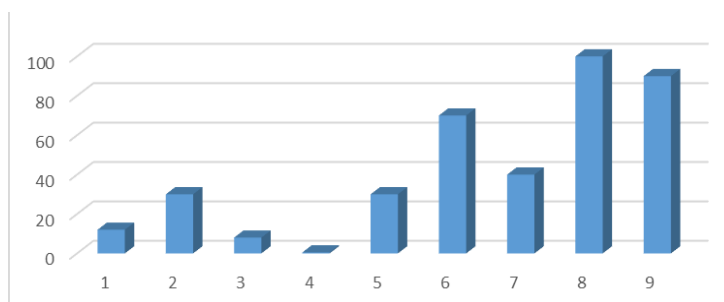


Figure 3: Graph of the Importance Levels of Different Indicators

In 2024, Lide Company sold products worth 100 million yuan to its subsidiaries at market prices, with a cost of 48 million yuan. The sales to related parties accounted for 35% of its total revenue for the year. Lide Company has made appropriate disclosures in the notes to the financial statements. The significance levels of different indicators are shown in Figure 3. For this issue, students are encouraged to think actively. Audit reports are classified into four types. What type of audit report should be issued for the above situation ^[6]?

4.2 Inquiry-Based Classroom Design Enhances the Interest of Interaction in Auditing Classes

Inquiry-based classroom design enhances the interest of interaction in auditing classes, Inquiry-based learning is a teaching method centered on students' active exploration. Its essence is to let students imitate the process of scientific research, independently discover problems, raise questions, analyze problems and solve problems, thereby constructing knowledge, developing skills and cultivating attitudes ^[7]. It promotes the transformation of the classroom from teacher-centered to student-centered, and from imparting conclusions to experiencing the process, truly cultivating future talents who can adapt to social development and contributing to the country's rejuvenation and construction at the same time ^[8].

In the sales and collection section of the auditing theory course, teachers can explore with students whether the handling of inventory management issues by Wuhan Lide Pharmaceutical Company was appropriate, and at the same time emphasize the issue of professional ethics ^[9]. For example, in the inventory management section, the manipulation of inventory costs to increase or decrease profits. Design for students to participate in inventory management, have students count the inventory quantity. Table 1 is the inventory count record.

Table 1: Inventory Count Record

Inventory category	Inventory name	Inventory quantity (pieces)
Raw materials	Material A	5000
	Material B	2960
Inventory goods	Product A	2100
	Product B	1600

Data sources: <http://www.360docs.2024>.

The students' research results can be summarized as follows: Through inventory checks, some companies inflate their inventory, aiming to boost profits. The reason for this could be to make the income statement look better and thus make it easier to obtain loans. For listed companies, if their revenue is not large enough, they may suffer losses, which could affect their stock prices. If there is a risk of delisting, another loss in profits could spell the end. Rather than waiting to be defeated, they may try to struggle on, and at this time, they often inflate profits. It could also be for personal gain, to increase dividends. Underreporting is done to evade taxes and may also be to make the profit performance more balanced and reduce the pressure in the following year. Where there is a motive, there is a way to operate, and where there is an operation, the audit must look for it. It could be a normal situation or an abnormal one. Through this inquiry-based classroom design, the interest of classroom interaction is enhanced, and students will be more willing to participate in the interaction ^[10]. Figure 4 is a comparison chart of the number of interactions before and after adopting the inquiry-based design. Series 1 represents the traditional classroom, and Series 2 represents the classroom teaching method using the inquiry-based approach.

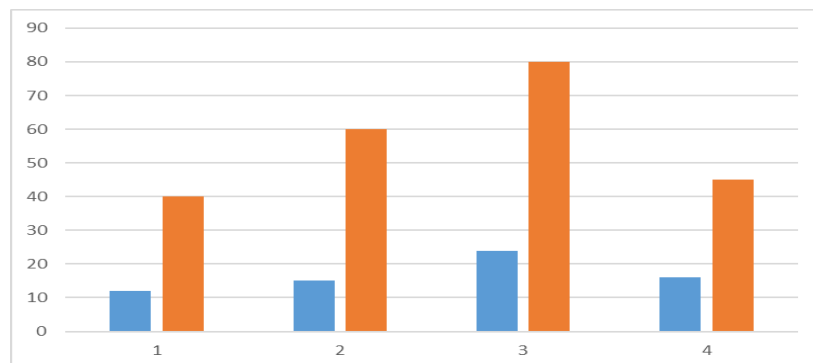


Figure 4: Before-and-after comparison diagram of inquiry-based design

4.3 Group Task-Based Collaborative Learning Turns Students into the Main Participants in the Interactive Audit Classroom

Group task-based collaborative learning is a structured teaching strategy, which involves dividing students into heterogeneous groups in the classroom and having them work together as a group to complete a specific task or goal through mutual assistance^[11]. It is one of the most effective ways to cultivate communication and expression skills, teamwork skills, leadership, and interpersonal skills^[12]. Modern work is almost all project-based team collaboration, and this model provides students with crucial "rehearsals" and skill reserves^[13].

In the theoretical course explanation of the audit planning stage in auditing, the instructor divides the students into groups. One group plays the role of the financial staff of Wuhan Lide Company, another group plays the role of the audit staff of Wuhan Fangcai Certified Public Accountants, and several other groups play the roles of different distributors of Wuhan Lide Company. The certified public accountants come to investigate and understand the basic situation of the audited entity, Wuhan Lide Company; they learn about the main products of the audited entity. The group of students playing the role of auditors learn through inquiries that Wuhan Lide Company is in the light industry and papermaking industry, which is characterized by capital and technology intensity and significant scale benefits^[14].

Table 2: 2024 Lide Company's Accounts Receivable Detail Statement

Name of the debtor	Beginning balance of the year	Debit occurrence amount	Credit entry amount	Year-end balance	Account age
Company A	1 500 000	2 100 000	1 000 000	2 600 000	1
Company B	300 000	600 000	400 000	500 000	1
Company C	900 000	1 000 000	1 200 000	700 000	2
Company D	500 000	200 000	1 300 000	—600 000	2
Company E	6 100 000	7 400 000	7 000 000	6 500 000	3

Data sources: <http://www.360docs.2024>.

In 2024 the company's accounts receivable increased significantly. Therefore, it is necessary to send confirmation letters to its trading partners to verify the authenticity and validity of its claims. For long-overdue payments, the reasons should be investigated and the collection efforts understood, and relevant evidence should be collected. If a trading partner responds by saying, "I don't owe anything; I have returned all the goods," what should the auditor do? If another trading partner does not respond because the company's address is incorrect and the letter is returned, what should the audit team do? Through such simulated role-playing, students can deeply understand the complexity of auditing work and recognize that the description of auditing professional ethics in theoretical courses requires not only proficient financial knowledge but also rich expertise in other fields. As can be seen from Table 2,^[15]

Colleges and universities should shoulder the responsibility of talent cultivation and innovate auditing teaching methods^[16]. The requirements for financial personnel from the government and various types of enterprises are getting higher and higher. In the process of cultivating financial talents, colleges and universities need to enhance students' interest in learning, encourage them to actively participate in classroom interactions, and jointly improve the quality of talent cultivation.

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