

# Construction of Audit Teaching Team based on Innovative Teaching Mode

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**Abstract:** With the development of the economy and society, especially the rapid development of information technology, the traditional teaching mode of auditing is no longer able to meet the current demand for training auditing talents. This article discusses the necessity of innovating the teaching mode of auditing and proposes suggestions for building an efficient auditing teaching team. The article first analyzes the shortcomings of traditional teaching models, such as the lack of interactivity and practicality, and then emphasizes the importance of innovative teaching models in improving teaching quality, cultivating teachers' professional development, and students' practical abilities. Finally, suggestions were put forward such as student-centered teaching mode, integration of teaching resources, and strengthening of team and faculty construction, in order to provide some reference for related educational and teaching work.

**Keywords:** Auditing, Innovation in Teaching Mode, Teaching Team Building.

## 1. Introduction

Audit, as an important tool for maintaining economic order and improving economic efficiency, plays an indispensable role in modern economic management. With the rapid development of economic globalization and information technology, the auditing discipline is facing unprecedented challenges and opportunities. The traditional teaching mode is no longer sufficient to meet the current needs of training audit talents, and innovation in teaching mode has become the key to improving the quality of audit education. Currently, there are common problems in the teaching of auditing, such as a disconnect between theory and practice, and a single teaching method, which limits the cultivation of students' critical thinking. The innovation of teaching mode can not only stimulate students' interest in learning, but also cultivate their ability to solve practical problems. Therefore, it is particularly important to build an audit teaching team centered on innovative teaching models. This article aims to explore the construction of audit teaching teams based on innovative teaching models, in order to provide some reference for cultivating audit talents that meet the requirements of the new era.

## 2. Overview of the Audit Teaching Team

### 2.1. Definition of Teaching Team

A team is usually a formal group of people who share a common goal and work together to achieve it. They often have clear goals, clear division of labor, shared responsibilities, and appropriate leadership. The goal of the team is to make the collective's impact far exceed the sum of individuals, achieving better results.

As the name suggests, a teaching team is a group of teachers from a certain profession or course who collaborate and share responsibilities with the goal of improving teaching quality. Teaching teams generally possess the following characteristics: firstly, they have clear teaching concepts and appropriate teaching methods, which contribute to the

achievement of teaching objectives and talent cultivation goals. Secondly, the teaching team has a reasonable composition structure, with a leader as the core of the team, who has certain academic achievements and experience in this field and can lead the entire team towards the goal. Thirdly, team members collaborate closely and jointly undertake tasks such as teaching, research, and practice, supporting and learning from each other, and jointly improving the level of education and teaching.

The auditing major aims to cultivate talents with solid knowledge and abilities in auditing, as well as proficiency in accounting, auditing standards, and relevant economic regulations. It not only has strong theoretical basis, but also practical and technical aspects. Therefore, building an audit teaching team is of great significance for improving the quality of audit teaching.

### 2.2. Objectives of Audit Teaching Team Building

The goal can provide a clear direction for the teaching team to move forward and improve the team's work efficiency. Reasonable and common goals help enhance the cohesion of team members, enabling them to collaborate and continuously improve. For the teaching team of auditing, the same is true. Its main goals are: first, to improve the overall teaching level; second, to cultivate a high-level teaching team; third, to integrate teaching resources and promote teacher cooperation.

#### 2.2.1. Improve the Quality of Audit Teaching

Auditing is a constantly evolving field, and teaching teams need to ensure that course content reflects the latest auditing standards, regulations, and practices to enhance students' adaptability and practical abilities, in order to achieve the goal of improving teaching quality. An excellent team can be led by professional leaders and outstanding teachers, update course content in a timely manner according to audit standards and criteria, use appropriate teaching methods, ensure that teaching content keeps pace with the times, and teaching methods are suitable for students, thereby improving teaching quality.

### **2.2.2. Cultivate a High-level Teaching Staff**

One important goal of teaching team building is to cultivate a high-level teaching team. A high-level teaching team is the key to improving teaching quality. Excellent teachers can effectively impart knowledge, stimulate students' interest in learning, and guide students to deeply understand and master the core concepts and skills of auditing. In addition, a high-level teaching team can better combine theory with practice and cultivate high-quality professional talents that meet the needs of society.

### **2.2.3. Integrate Teaching Resources and Promote Teacher Collaboration**

The integration of teaching resources and cooperation among teachers can effectively improve teaching efficiency and quality. By integrating teaching resources, it is possible to avoid redundant construction and waste of resources, improve resource utilization efficiency, and make teaching activities more efficient. Moreover, the practical problems faced by auditing are often complex and varied, requiring the comprehensive application of knowledge. By integrating resources and cooperation, students can be provided with a more comprehensive and up-to-date education. The process of integrating resources often requires cooperation among teachers, which can promote resource sharing, enhance communication among teachers, strengthen team cohesion, help teachers learn from each other, and ultimately improve the teaching level of the entire team.

## **2.3. The Significance of Building an Audit Teaching Team**

### **2.3.1. Adapt to the Development of Disciplines and Majors**

Auditing is a discipline closely related to multiple fields such as economics, management, and law. Simply imparting a single basic knowledge of auditing to students is no longer sufficient to meet the needs of social development. Through communication and collaboration among members, the teaching team can continuously update the teaching content to meet the needs of auditing practice, adapt to the development and changes in the auditing field, and ensure that students can master the latest auditing theories and practical skills. By leveraging the strengths of each teacher through team building and implementing diverse, specific, and personalized teaching, it helps to break the limitations of the original teacher's "individual combat". Through the overall linkage of teaching and research among teachers, it compensates for individual deficiencies and shortcomings, and is conducive to promoting the development of academic majors.

### **2.3.2. Promote the Professional Development of Teachers**

The construction of audit teaching teams has put forward stricter requirements for teachers. The role of teachers is no longer limited to imparting knowledge alone, but requires in-depth analysis of audit cases and expansion of professional perspectives to meet the needs of modern audit education. This requires teachers to improve their own abilities as soon as possible, and the professional development of teachers is far from enough to rely solely on individual efforts. It should also be achieved through teamwork. Therefore, strengthening communication and cooperation among teachers has become particularly important. Through mutual cooperation among teaching teams, team members can learn and draw inspiration from each other in their professional fields, promoting the

growth and development of teachers.

### **2.3.3. Improve the Quality of Talent Cultivation**

Collaboration within a team often compensates for individual shortcomings. Auditing is a highly specialized discipline that requires high professional qualities from teachers. Each teacher has their own areas of expertise, and the teaching team can enable them to maximize their strengths. Teaching team members can share their own resources and experiences, fully utilize each person's professional knowledge and skills, and jointly improve the quality of teaching. Team members can also brainstorm, discuss and improve teaching methods together, find more effective teaching strategies, and enhance students' learning motivation and interest. The advantages of the teaching team ultimately lead to an improvement in teaching quality, thereby enhancing the quality of talent cultivation.

## **3. Analysis of the Current Teaching Mode of Auditing**

### **3.1. Problems with Traditional Teaching Models**

The problems with the traditional teaching model of auditing mainly manifest in the singularity of teaching methods, insufficient interactivity, and limitations in assessment methods. These issues limit students' participation and enthusiasm in the classroom, affecting teaching effectiveness and students' learning experience.

#### **3.1.1. Single Assessment and Evaluation Mode**

In the traditional teaching mode, the teacher's assessment and evaluation of students is often too single, mainly through final exams or course papers, lacking evaluation of students' comprehensive abilities and daily learning situations. The model of using one test to determine students' grades can undermine their motivation. Most students often prepare for exams by cramming the week before the exam, making it difficult to accurately detect their mastery of knowledge and provide assistance for their future employment.

#### **3.1.2. Slow Updating of Teaching Content**

With the development of the economy and society, new auditing businesses and technologies continue to emerge, and related auditing standards change rapidly. However, many auditing textbooks are updated slowly, resulting in a disconnect between students' knowledge and practical work. The requirements of today's social work for students' ability to handle practical problems are becoming increasingly strong, but this teaching content is often not strengthened in a timely manner, resulting in students finding it difficult to adapt to this gap when they find employment.

#### **3.1.3. Insufficient Interactivity in Classroom Teaching**

In the traditional teaching process of auditing, knowledge transmission is mainly one-way, that is, the teacher lectures to the students, and there is a lack of feedback path from the students to the teacher. The classroom interaction is insufficient, and students are mostly in a passive acceptance state, lacking opportunities for active exploration and practice. This one-way transmission limits students' opportunities to participate in classroom discussions and express their own opinions, resulting in lower student participation in the classroom.

### **3.1.4. The Exam Oriented Education Model Lacks the Cultivation of Students' Innovative Abilities**

The traditional teaching model of auditing often focuses on exam oriented approaches and neglects the cultivation of students' innovative abilities. In this mode, although students have learned some theoretical knowledge, they seriously lack training in auditing practice, which makes it difficult for them to truly understand the content they have learned, and even gradually forget what they have learned. Students still have poor problem-solving abilities and find it difficult to apply the knowledge they have learned to practice. At the same time, the exam oriented education model also lacks the cultivation of students' innovative abilities, which makes it difficult for them to adapt to the rapidly developing employment environment after graduation and only work step by step.

### **3.2. The Necessity of Innovative Teaching Modes**

The innovation of teaching mode is of great significance for the development of auditing profession, the improvement of teaching quality, the cultivation of innovative talents, and the cultivation of students' practical abilities. Through innovative teaching models, we can better adapt to the development needs of the auditing industry and cultivate more high-quality and high-level excellent auditing talents.

#### **3.2.1. Beneficial for Promoting the Professional Development of Teachers**

Traditional auditing teaching only requires teachers to be knowledge transmitters, and the requirements are not high. The new teaching model requires teachers to constantly update their teaching concepts and methods to adapt to the new teaching environment and student needs. This is conducive to promoting teachers' in-depth research on teaching content, enhancing their professional competence and teaching ability.

#### **3.2.2. Beneficial for Improving Teaching Quality**

The new teaching mode can improve the quality of classroom teaching. According to the revision of audit standards and the development of audit practices, team members actively revise textbooks, update teaching content in a timely manner, and adopt an integrated online and offline teaching approach. This can quickly reflect students' mastery of knowledge points, facilitate team teachers to discuss and adjust teaching strategies in a timely manner, and improve teaching quality.

#### **3.2.3. Beneficial for Cultivating Innovative Talents**

By introducing teaching methods such as case analysis and interactive teaching, students can stimulate critical thinking skills in the learning process, which are exactly what innovative talents should possess. Critical thinking can guide students to question existing theories and methods, propose new hypotheses, and be able to think independently and creatively solve complex problems. This innovative spirit of courage to explore and continuous progress can not only exercise and enhance students' professional abilities, but also become a valuable asset for their future career and even their entire life.

#### **3.2.4. Beneficial for Cultivating Students' Practical Abilities**

Through school enterprise cooperation, internship bases, and other means, students can gain practical work experience and understand the specific workflow of the auditing industry. This experience not only enhances their practical abilities, but

also strengthens their employment competitiveness. In addition, in practical teaching, students usually cooperate in small groups, which also helps to cultivate teamwork spirit and communication skills, and helps students better adapt to team environments in their future careers.

## **4. Strategies for Building Audit Teaching Teams based on Innovative Teaching Models**

### **4.1. Building a Student-centered Teaching Model**

#### **4.1.1. Implement Case Teaching and Interactive Teaching**

The teaching team can introduce audit cases from recent years to enable students to learn audit knowledge through the process of analyzing and solving problems, in order to enhance their ability to handle practical problems. In addition, students can be given time for classroom discussions to enhance their participation and communication skills.

#### **4.1.2. Using Scientific Research Achievements to Assist Students in Understanding Knowledge Points**

Team members can appropriately introduce their research achievements into classroom teaching, transform them into teaching content, enable students to be exposed to the latest research results in the field of auditing, and also enliven the classroom teaching atmosphere, enhancing students' understanding of auditing knowledge. It can also cultivate students' research literacy and stimulate their interest in participating in auditing research.

#### **4.1.3. Cultivate Students' Practical Abilities through School Enterprise Cooperation**

Through school enterprise cooperation, establish student internship practice bases to provide internship opportunities for students, enabling them to apply their learned knowledge in practical work environments and improve their professional ethics and skills. Entrepreneurs can also be invited to give lectures and collaborate with team teachers to guide students, providing them with practical opportunities to enhance their practical abilities.

### **4.2. Integrate Teaching Resources and Optimize Teaching Content**

#### **4.2.1. Update Teaching Content based on the Latest Audit Practices and Technological Developments**

Auditing is a discipline closely integrated with practice, and the teaching content needs to keep up with the latest auditing practices and technological developments. With the application of technologies such as big data and artificial intelligence in the field of auditing, the teaching team should promptly incorporate these contents into the curriculum, so that students can understand and master the latest auditing practices. The team can also establish a database containing the latest audit cases, which can come from the latest audit reports or news events. By analyzing these cases, students can better understand the application of audit theory in practice and improve their ability to solve practical problems.

#### **4.2.2. Utilize Online Teaching Platforms for Integrated Online and Offline Teaching**

In offline teaching, it is possible to focus on explaining the key and difficult points of auditing courses by extracting and summarizing course content, improving students' learning efficiency and teaching quality, and helping them master the basic knowledge of the course. Team teachers can also lead

students to visit off campus practice bases to enhance their understanding of business practices. In the process of online teaching, more emphasis should be placed on interactive teaching, adopting online thematic discussions, case analysis and other forms to guide students to actively participate in learning and improve their learning enthusiasm.

### **4.3. Strengthen the Construction of the Teaching Staff in the Team**

#### **4.3.1. Strengthen Teachers' Learning and Training**

The rapid development of big data and artificial intelligence has had a huge impact on traditional auditing teaching. The original teaching content and teaching mode urgently need to be updated, which requires teachers to update their knowledge system and closely integrate teaching methods and techniques with information technology. To this end, in addition to teachers actively self studying, schools should take various measures such as organizing centralized learning, participating in high-level academic conferences and teaching seminars, and strengthening professional training for teachers. In terms of training content, emphasis should be placed on using digital technology to empower teacher development, promoting the deep integration of new technologies and teacher development, continuously improving the digital literacy of teachers, and enhancing the level of education.

#### **4.3.2. Combine Teacher Advantages and Division of Labor for Teaching**

Each teacher in the teaching team has their own expertise and strengths in their field. In order to ensure the breadth and depth of the teaching content and provide students with a better learning experience, the course content can be divided according to the teacher's strengths and teaching experience, so that each teacher can play a role in their own area of expertise. The teaching content can also be divided into audit case teaching and audit theory teaching, and each different module can be taught by the most suitable teacher to improve teaching effectiveness and quality.

In summary, the new era calls for reform and innovation in auditing education. Forming teaching teams, innovating teaching models, stimulating students' critical thinking, and

strengthening their practical abilities are of great significance for improving the quality of auditing education. This article explores the construction of audit teaching teams from the perspective of innovative teaching models, and proposes some suggestions and measures, hoping to further improve the quality and effectiveness of audit teaching and cultivate more high-quality audit professionals for society.

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