

Reform and Practice of Audit Standards and Case Teaching Model: On the Flexible Application of BOPPPS Mode

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ABSTRACT

With the continuous deepening of education and teaching reform, how to improve the effectiveness of curriculum teaching has become an important issue of concern for educators. The BOPPPS model, which combines six teaching stages: Bridge in, Objective/Outcome, Pre-assessment, Participatory Learning, Post assessment, and Summary, has been widely applied in the field of education and teaching as a new and efficient curriculum teaching model. This article focuses on the course of auditing standards and case studies, exploring the application methods and effectiveness evaluation methods of the BOPPPS model in course teaching, in order to provide useful references for relevant teaching practitioners.

KEYWORDS

BOPPPS mode; Teaching reform; Practice.

1. INTRODUCTION

Education is the fundamental plan of a country and the foundation for cultivating talents to achieve a technological powerhouse. The rapid development of higher education in China currently requires the promotion of the construction of world-class universities and disciplines, which is a strategic requirement for the development trend of higher education in the new era. Therefore, higher requirements are put forward for talent cultivation. The reform of curriculum and teaching in universities has always been a focus of research in the field of education, attracting attention from both academia and the public. The ideas of teaching reform will not only have a significant impact on curriculum teaching, professional construction, and talent cultivation, but also affect students' employment, career application, and innovation abilities. Improving teaching quality is of utmost importance in promoting the development of higher education, and a reasonable curriculum teaching model is a key factor in determining educational quality.

Audit standards and cases are important foundational courses in the auditing profession. This course studies audit theory and methods, explores the development laws and practical applications of auditing. On the one hand, it plays a supervisory role in social and economic activities, and on the other hand, its development relies on the development of auditing practice and society. It is a fundamental applied discipline that balances theory and practice. Today, with the rapid development of higher education in our country, it is necessary to promote the updating of educational and management concepts in universities, so as to present a new situation in teaching and educating people. Starting from the current situation of teaching practice in universities, and based on the shortcomings in talent cultivation mode, theoretical teaching, school enterprise cooperation,

evaluation methods, etc., a new teaching reform concept based on the BOPPPS model is proposed in terms of teaching.

2. THE IMPORTANCE AND RESEARCH OBJECTIVES OF AUDITING STANDARDS AND CASE STUDIES

2.1. The Importance of Auditing Standards and Case Studies

Audit is a widely offered course in the field of business, aimed at cultivating students' ability to flexibly use accounting information for analysis and judgment. Audit standards and cases, as an important foundational course for studying audit theory and methods, exploring the development laws of auditing, and applying auditing practice, have the characteristics of strong practicality and close connection with auditing practice. They pay more attention to cultivating students' ability to keep up with the times and align with auditing practice.

Due to the fact that an important destination for undergraduate students majoring in finance and economics in China after graduation is accounting firms, national audit agencies, government departments, financial institutions, large enterprises and institutions, and engaging in auditing or similar financial supervision, tax collection, due diligence, internal control, risk management, management consulting and other work, the employment options are wide. In developed countries such as the United States, Canada, Australia, the United Kingdom, and Japan, as well as in Hong Kong, Taiwan, Singapore, and other places, over 50% of graduates majoring in accounting choose to work in accounting companies for the first time, especially proud to be able to enter the "Big Four" accounting companies of PwC, KPMG, Deloitte, and Ernst&Young International. Therefore, the core position of audit standards and cases aimed at teaching audit principles, processes, methods, and practices is very prominent in professional course systems such as accounting and financial management.

2.2. Research purpose

This study aims to explore the teaching reform of audit standards and case courses based on the BOPPPS model, and take this as an example to deeply analyze the advantages of this model in improving student learning effectiveness and teacher teaching quality.

Through this study, we aim to achieve the following objectives:

By introducing the BOPPPS model, the traditional one-way teaching method of imparting knowledge is changed, promoting students to actively participate in classroom discussions and practical case analysis, and improving their learning interest and enthusiasm.

By pre evaluating students' mastery of auditing and basic knowledge of auditing standards, teachers can develop personalized teaching strategies for students at different levels to better meet their learning needs.

Encourage students to develop problem-solving and communication skills in teamwork through participatory learning activities such as group discussions, case studies, and role-playing.

Through performance evaluation and timely feedback mechanisms, it is beneficial for teachers to timely understand the learning progress of students, adjust teaching strategies in a timely manner based on the feedback results of students, and provide personalized guidance in a targeted manner.

At the end of the course, summarize and analyze comprehensively to help students integrate and apply the knowledge they have learned to practical situations. This helps to deepen students' understanding of the relationship between audit theory and practice, deepen their understanding that audit standards

are the standards that audit professionals must follow in practice, and enhance their ability to flexibly apply audit knowledge in future practical work.

3. INTRODUCTION TO BOPPPS MODE

The BOPPPS teaching model originated from teacher skills training in Canada and is a teaching model that is guided by teaching objectives and student-centered. It consists of six teaching stages: Bridge in, Objective/Outcome, Pre assessment, Participatory Learning, Post assessment, and Summary. The name BOPPPS is composed of the first letters of English words from these six teaching stages. BOPPPS is a new and efficient teaching model commonly used by teachers in teaching design and classroom organization.

Bridge in attracts students' attention, induces strong learning motivation and clear learning objectives. The introduction should be concise and connect the content of this lesson with their existing knowledge or potential future problems. Objective: To clearly express the learning objectives of this lesson to students and clearly point out the key knowledge points that students should master; The proficiency level of knowledge mastery must be clear and measurable; After learning, students can self evaluate whether they have met the requirements. The purpose of pre assessment is to grasp the training ability of students, and the differences in knowledge background and learning ability among students cannot be ignored. Participatory Learning is the core concept of the BOPPPS teaching model, which is an important means of cultivating active learning among students and a student-centered teaching philosophy. Common forms include group discussions, role-playing, hands-on calculations, thematic discussions, case studies, etc. Post assessment is an important step in determining whether students have achieved their expectations. Emphasize the timeliness of testing and evaluate teaching effectiveness in a timely manner after class or during the teaching process. Based on the evaluation results, students can timely understand their mastery of knowledge, and teachers can reflect and adjust teaching design to make teaching objectives easier to achieve. A summary is to summarize the knowledge points of a lesson, clarify the knowledge context, and introduce the content of the next lesson. Unlike traditional teaching methods, it emphasizes that summarization should be the student's own induction of knowledge. In the process of summarizing, the teacher mainly plays a guiding role, allowing students to summarize the knowledge points and important content of this lesson on their own, and evaluate their learning effectiveness.

In the BOPPPS teaching model, teachers should focus on what students have learned in their teaching philosophy, rather than what they have taught themselves; In terms of teaching objectives, it is necessary to set clear and detectable goals according to cognitive laws, so that students can evaluate their level of mastery of knowledge; In terms of teaching methods, emphasis is placed on participatory teaching, aiming for students to fully exert their subjective initiative, think independently, and create new thinking in the classroom. As a closed-loop feedback curriculum design model that emphasizes teaching interaction and reflection, it is essentially a practice of student-centered teaching and learning. When teachers apply the BOPPPS teaching model to carry out teaching design, they should accurately grasp the connotation of the model from the perspective of teaching philosophy, objectives, and methods, without being bound by fixed forms.

4. PROBLEMS IN TEACHING AUDIT STANDARDS AND CASE STUDIES

At present, the teaching mode and methods of auditing standards and case courses, which emphasize theory over practice, generally have a disconnect between learning content and auditing practice and the development of the information age, which is not conducive to cultivating auditing talents that meet the needs of social development. Therefore, there is an urgent need to reform the teaching mode and methods. Specifically, the problems in teaching audit standards and case studies are as follows:

- (1) The audit standards and case studies course overly emphasizes the explanation of audit theory knowledge, neglecting the close connection with current audit practice work, resulting in a disconnect between audit theory and audit practice;
- (2) The teaching content of audit standards and case courses is complex and outdated, and students are unable to adapt to it. During the teaching process, most of them adopt a manual audit mode, with little close connection between audit professional knowledge and big data applications. As a result, current technologies such as big data and artificial intelligence are relatively rigid in the teaching of audit standards and case courses, making it difficult for students to organically integrate the two and form corresponding audit professional competence;
- (3) The degree to which modern information technology and online education platforms are introduced into classroom teaching is still relatively low. Many teachers find it difficult to proficiently grasp the overall learning situation of students through internet teaching platforms and data mining techniques, and are unable to target and teach according to their aptitude in classroom teaching;
- (4) The teaching objectives of the audit standards and case courses are not clear, the teaching methods are not flexible, and the teaching assessments are not diverse. There is no student-centered approach, and the course is mainly based on the textbook, which is not conducive to students understanding the correlation between the knowledge points in the textbook chapters;
- (5) The teaching mode still leans towards traditional teaching methods, with classroom teaching mainly focused on teacher lectures. Students lack independent exploration and collaborative discussion, and their subjective initiative in learning is not fully utilized.

5. APPLICATION OF BOPPPS MODEL IN TEACHING AUDIT STANDARDS AND CASE STUDIES

5.1. Course Introduction (Bridge in)

In pre class preparation, teachers need to set clear course objectives. By using the "Bridge in" section of the BOPPPS model, teachers can help students understand the course objectives and related prerequisite knowledge. In the course of auditing standards and case studies, the course objectives include interpreting the role of financial information in auditing practice and auditing reports from a professional perspective, and mastering different auditing methods and techniques. By clarifying the course objectives, students can better understand the focus of the course and the direction of learning.

5.2. Learning Objectives

Before introducing the specific content of the course, provide the learning objectives for this chapter or lesson in a concise and clear manner. The setting of learning objectives should start from the perspective of student learning, with clear and appropriate content and moderate difficulty. Through the learning of the course, it can be achieved within the ability range of most students. Learning objectives usually consist of measurable verbs, core knowledge points, and specific problems to be solved. It is advisable to avoid using verbs with vague concepts such as understanding, comprehension, and mastery. Reasonable and effective evaluation indicators should be set, and the completion of learning objectives can be verified through teacher assessments or student self-examination. Through the "Objectives" section of the BOPPPS model, students are encouraged to prepare for pre class reading in order to better participate in classroom discussions and learning. Using appropriate and precise learning objectives can help students grasp the key and difficult points of learning, improve their learning efficiency, and effectively evaluate their mastery of knowledge points.

5.3. Pre assessment

Understanding the background information of students is also an important part of pre class preparation. In the pre assessment section of the BOPPPS model, teachers can use surveys, group discussions, and other methods to understand students' previous knowledge level, interests, and learning styles. In the course of auditing standards and case studies, students have different background information, with students from different grades taking courses. Senior students may already have a certain foundation in auditing, while some lower grade students may not have relevant background knowledge. Understanding the background information of students can help teachers better design and adjust teaching according to their needs to improve teaching effectiveness.

5.4. Participatory Learning

Participatory Learning is the core concept of the BOPPPS teaching model, reflecting the student-centered teaching philosophy. The teaching team can use Chaoxing Learning Pass as the main interactive platform for participatory learning, setting different question types such as single choice, multiple choice, and short answer before each class as in class exercises (3-5 questions), setting activity duration (ranging from 2-6 minutes), and scoring rules. In classroom teaching, we do not directly draw conclusions about important concepts in the course, but instead use the key information in the case as a starting point to guide students to think, discuss, and ultimately draw conclusions. Based on the summary of the case, after students have sorted out and completed the background of the case, they will set up divergent exercises for discussion from easy to difficult, allowing students to complete their answers within the specified time and guiding them to think independently. After the end of each question, randomly invite a student to come up and explain according to their own ideas. Students in the audience can freely ask questions to solve the problem of poor learning atmosphere in traditional audit standards and case studies. This can effectively avoid the phenomenon of students plagiarizing the answers of other students to earn points and liven up the classroom atmosphere. After each class, the teacher counts the points earned by each student and accumulates them to rank them in reverse order. At the beginning of the next class, a list is displayed to effectively utilize the student's competitive awareness and encourage them to actively participate in classroom activities. After the end of all class hours, the total points obtained through in class practice are used as one of the important quantitative indicators for daily grades. Participatory learning with in class practice as the main body can fully stimulate students' enthusiasm for learning, guide them to think actively and maintain classroom attention, while replacing the traditional formal pre class check-in, and more comprehensively and objectively quantify the learning status of each student in the classroom.

5.5. Post assessment

The post assessment of BOPPPS mode, as an important step in determining whether students have achieved the preset learning goals, needs to be continuously implemented throughout the entire course learning process to test students' mastery of knowledge and the teaching effectiveness of the teacher. The teaching team can conduct post tests through comprehensive in class exercises, homework, and questionnaire surveys at the end of each chapter. Comprehensive in class exercises reflect students' flexible application of core knowledge points and methods in each chapter. After class assignments strengthen students' repeated practice of various question types. A questionnaire survey is set once in the middle and final stages, to timely understand students' learning difficulties and needs, and provide feedback on teaching progress, speaking speed, course design, and other teaching suggestions. Periodic post tests enable students to timely understand their own learning situation, enabling teachers to reflect on teaching methods and adjust teaching progress and design in a timely manner, thereby better achieving teaching objectives.

5.6. Summary

The purpose of summarizing is to simplify the knowledge points of this lesson, deepen students' learning impression, more efficiently grasp the learning content of the course, and form a complete knowledge system. Our teaching team focuses on the important core knowledge points of each chapter, drawing on the principles of classical memory, using homophones to condense abstract concepts and conclusions into vivid rhyming sentences, and writing packaged memory mnemonics to assist students in memorization. For example, the emergence of auditing can be summarized as "separation of two rights (ownership and management rights) and tripartite relationship", and the four procedures of inventory monitoring are summarized as "evaluation, observation, inspection, and sampling". Using interesting and catchy mnemonics as the main form of summary can effectively solve the problem of scattered and difficult to remember knowledge points in audit standards and case courses, improve students' memory ability of complex concepts in audit techniques and methods, and deepen their understanding of abstract audit standards and regulations.

6. CONCLUSION

Faced with the key problems of scattered and difficult to remember knowledge points, poor classroom active learning atmosphere, and difficulty in quantifying grades in traditional audit standards and case courses, this article proposes teaching reform and practice based on the BOPPPS model.

The new and efficient curriculum teaching model based on BOPPPS framework helps to improve the quality of teaching audit standards and case studies. The research results indicate that using the BOPPPS model can stimulate students' learning interest and enthusiasm, improve classroom efficiency and teaching effectiveness. By adopting effective teaching strategies and methods such as problem oriented learning and group cooperative learning, students' learning motivation and initiative have been enhanced. Therefore, when designing and conducting audit standards and case courses, teachers can draw on the BOPPPS model, focus on cultivating students' practical abilities and innovative thinking, in order to better meet their learning needs.

The BOPPPS teaching model, as a closed-loop feedback course design model that emphasizes teaching interaction and reflection, breaks the traditional dull and fixed teaching form in the classroom, optimizes the overall teaching system in and out of class, and achieves good teaching results, laying a solid foundation for future related courses and work of students majoring in finance and accounting.

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