

Research on Teaching Reform of Audit Practice and Cases Based on OBE Concept under the Background of "Internet plus"

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ABSTRACT

The implementation of talent training objectives and graduation requirements under the OBE concept depends on the teaching design and implementation of each course. In the information age, integrating "Internet plus" into the curriculum teaching design under the OBE concept is conducive to the innovation and implementation of teaching design. Based on the concept of "Internet + OBE", the course "Audit Practice and Cases" reforms teaching from the aspects of teaching design, teaching evaluation, teaching methods, etc., trying to change the "teacher centered" teaching method, the traditional "full room" teaching form of teachers, change the teaching content limited to textbooks, realize the digitalization, intelligence and grid of teaching, improve teaching efficiency, and cultivate students' comprehensive learning ability, Adapt them to the needs of economic development in the new era.

KEYWORDS

OBE; "Internet plus"; Audit Practice and Cases.

1. INTRODUCTION

In the context of the big data era, the country needs universities to cultivate professional talents. Both the industry and society have put forward high requirements for the theoretical reserves, practical literacy, and comprehensive innovation ability of professional talents. In the traditional classroom of "Audit Practice and Cases", a common scenario is for teachers to use a rote teaching method for theoretical output, while students sit under the stage mechanically recording obvious professional knowledge in the textbook, which leads to students being unable to improve their self-learning ability and reduces learning efficiency and teaching quality. The traditional teaching mode can no longer fully meet the needs of teaching.

1.1. Teaching philosophy "OBE"

The OBE teaching concept was proposed by American scholar Spady in 1981. This concept is student-centered, learning outcome oriented, reverse designed curriculum system, and organized teaching activities. The widespread application of OBE teaching philosophy has a profound technological environment. Currently, almost all college students are born in the 2000s and have been exposed to various electronic products and proficient in their application at an early age. The current student learning mode is not limited to the traditional teacher's single classroom teaching mode, and

the learning content is no longer limited to paper materials such as textbooks and newspapers. At the same time, the teacher is not the only source for students to acquire knowledge.

1.2. Teaching analysis of "Internet plus" course

"Internet plus" has been upgraded into a national strategy, respected in all walks of life and promoted rapidly. The development and application of new technologies such as big data, cloud computing, artificial intelligence, and the Internet of Things have changed the way, speed, and disclosure of information. The existing curriculum teaching ignores the impact of "Internet plus" on the audit mode, overall audit mode, audit results, and data audit, which leads to the disconnection between the learning content and audit practice, and is detrimental to students' future work. Whether it is traditional teaching methods, case teaching or practical teaching, the impact of "Internet plus" on the teaching of "Audit Practice and Cases" should be considered to improve students' ability to solve audit practice problems.

1.3. Impact of OBE based "Internet plus" on curriculum reform

"Internet plus" technology means and OBE teaching concept complement each other in the course teaching design and implementation. The curriculum teaching design based on the concept of "Internet+OBE" takes students' expected learning achievements as the starting point, reconstructs the curriculum teaching content according to the expected learning achievements, selects effective teaching methods according to the curriculum teaching contents, and evaluates, reflects and improves the achievement of students' learning achievements according to the teaching implementation. In view of the shortcomings of the traditional teaching mode, this paper, based on the OBE concept, combined with the "Internet plus" technology, carries out reform and innovation on the course of Audit Practice and Cases, aiming to improve the teaching quality and cultivate innovative, application-oriented and versatile talents that meet the needs of economic development in the new era.

2. OBJECTIVES OF THE COURSE "AUDIT PRACTICE AND CASES"

Based on the output oriented principle of OBE teaching philosophy, the development of the teaching outline for the course "Audit Practice and Cases" adopts the OBE teaching philosophy, designs teaching content in reverse, and reforms teaching strategies; In the design of course teaching content, it should be student-centered and everyone can succeed as a prerequisite. Therefore, the designed teaching content should be suitable for differentiated teaching needs rather than homogeneous teaching needs, and should be able to make students understand "what to learn", "why to learn", and "how to learn"; In the reform of teaching strategies, emphasis should be placed on learning outcomes as the guiding principle. In order to ensure that every student can achieve the expected learning outcomes, teaching strategy reform should focus on providing personalized learning methods for students, so as to truly achieve "student-centered and personalized teaching"; Effectively applying the OBE education model in the field of auditing, accompanied by the rapid development of the Internet, focuses on cultivating students' abilities in big data, cloud computing, and cloud storage, as well as practical and effective knowledge related to auditing data analysis, so that students can adapt to the needs of big data, artificial intelligence development, and economic construction in the Internet era, thereby helping students understand theoretical knowledge and improving their ability to discover and analyze problems Ability to solve problems; The course of "Audit Practice and Cases" reforms the teaching of the course through the "Internet plus" based on OBE, and cultivates students to become cross-border talents with innovative spirit and entrepreneurial ability who master both audit theory and practice and Internet information technology. The application of big data and cloud computing technology is a reflection of the comprehensive abilities of auditors. Only by possessing

big data and cloud computing technology can students fully utilize data in auditing work, and achieve a good integration of learning content and auditing practice.

The "Internet plus" based on OBE promotes the clarification of teaching objectives. The curriculum teaching objectives are the manifestation of students' expected learning achievements, and the expected learning achievements are the starting point for the reverse design of the teaching system of the audit practice and cases curriculum under the OBE concept; The "Internet plus" based on OBE promotes the modularization of teaching content. The curriculum content design under the OBE concept is student-centered, guided by the expected learning achievements, and focuses more on the integrity and coherence between knowledge points, so as to better meet the needs of teaching differentiation; The "Internet plus" based on OBE promotes the flexibility of teaching methods. Under the concept of OBE, teaching methods should be designed flexibly based on the teaching content of courses and students, so as to achieve two changes. Firstly, the classroom has shifted from closed to open. We can rely on internet teaching platforms to adopt a blended online and offline teaching approach, thereby breaking down barriers in time, space, and content in the classroom. Secondly, the classroom should shift from emphasizing knowledge to emphasizing abilities. Task driven and case-based teaching can be adopted according to the course content, thereby achieving a dual improvement of students' professional abilities and professional qualities; The "Internet plus" based on OBE promotes the diversification of teaching assessment. The teaching assessment of Audit Practice and Cases under the OBE concept focuses on the achievement of learning achievements, and combines the characteristics of teaching methods to achieve the transformation from "results oriented" to "process oriented", from "single standard" to "double standards", and from "single evaluation subject" to "multiple evaluation subjects".

3. CURRENT STATUS OF THE COURSE "AUDIT PRACTICE AND CASES"

Under the background of "New Economic Management", there are phenomena such as "difficult to understand, difficult to learn, and easy to forget" in the teaching of "Audit Practice and Cases", and the course has the characteristics of strong practicality and close connection with audit practice, emphasizing the cultivation of students' ability to keep up with the times and keep up with audit practice. At present, most people attribute the poor teaching effectiveness of the course "Audit Practice and Cases" and the inability of students to adapt well to audit practice to the shortcomings of traditional theoretical teaching. Therefore, they continuously try to use various teaching methods such as discussion, case, and practice. In fact, based on years of auditing teaching practice, the teaching focus of "Auditing Practice and Cases" is to combine industry, academia, and research, closely monitor new technologies in auditing practice, the impact of new developments and changes on auditing practice, and cultivate auditing talents who are in line with auditing practice.

Since our country formulated the "Internet plus" development strategy, all walks of life have been closely integrated with big data, artificial intelligence, the Internet of Things and other information technologies. Under the implementation of education reform, how to cultivate professional talents who can adapt to the new era and new development is a new problem faced by talent cultivation in universities. Currently, universities mainly adopt theoretical teaching methods, which can no longer meet the needs of social development. Through the analysis of the course "Audit Practice and Cases" in universities, it can be found that students often feel bored with content, confused with knowledge points, and difficult to understand concepts during the learning process. This is mainly due to the following deficiencies in the course teaching:

3.1. Outdated teaching philosophy

The course "Audit Practice and Cases" is characterized by strong practicality and wide content coverage. In the past, when teaching this course, it was almost always the teacher who talked incessantly in class, and students took notes blindly in class, fully accepting all the content without thinking. This kind of training may result in high scores for students, but lacks innovation, which is not in line with the current educational goals of higher education institutions. With the development of information technology, teachers should keep up with the times, transform the teaching philosophy of "teacher centered", break the authority of teachers, and make students the main body of teaching in the Internet era according to the OBE concept, while teachers become guides, listeners, and participants in the classroom. For example, teachers can set teaching objectives before class and share them with students, so that they can understand the expected goals of the classroom content in advance. Then, they can guide students to make full use of Internet technology to actively collect necessary information, achieve results oriented, reverse thinking, and reverse direction in the teaching activities of "Audit Practice and Cases" course.

3.2. Single teaching method

In theoretical teaching, the teaching method is relatively single, and teachers tend to impart knowledge to students, but ignore the individual needs and actual situations of students. The design of classroom teaching objectives is also more inclined towards meeting graduation requirements, neglecting the main role and subjective initiative of students in the classroom. The nature of the course "Audit Practice and Cases" determines that the course content has strong theoretical significance. The course content is boring and does not require specific hands-on skills. At the current stage, most students choose a rote learning method, lacking in the cultivation of their comprehensive qualities and abilities. This teaching method cannot fully stimulate students' enthusiasm for learning, making it difficult for them to exert their subjective initiative, which in turn leads to a lack of creativity, reducing learning efficiency and contradicting the original intention of education.

3.3. Outdated teaching methods

Many teachers continue to use outdated theoretical explanations in their offline teaching process. This traditional teaching method is difficult to attract students' attention, and the teaching effect is relatively poor. During the implementation of teaching reform, it was found that teachers face some difficulties in using information technology. There is still a certain gap between their level of using information technology and meeting teaching requirements, and further learning and improvement are needed. For teachers at the front line of teaching, time is also tight to complete daily teaching tasks. They have no energy and motivation to reform teaching methods, and they do not make rational use of computer technology in the context of "Internet plus". In order to keep up with the development of the times and improve teaching efficiency, many universities have launched blended online and offline teaching, requiring teachers to use internet platforms for online teaching and Q&A. However, the current level of informatization is still far from enough. In the context of the booming development of emerging information technology, it is necessary for students to master the methods and skills of using relevant information software. However, the reality is that some universities have weak teaching conditions and cannot provide relevant teaching equipment for students.

4. IMPLEMENTATION PLAN FOR THE CONSTRUCTION OF THE COURSE "AUDIT PRACTICE AND CASES"

Developing student learning outcomes in advance is the most important part of the results oriented teaching model. Teachers should first familiarize themselves with the prerequisite courses of Audit Practice and Cases, and whether students have mastered the relevant basic knowledge. Based on the

industry's requirements for the quality of professionals in this field, propose the expected outcome goals of the course. Furthermore, analyze the role of the course in the overall professional curriculum system and develop a lesson plan accordingly. By designing appropriate and interesting practical cases to explain key knowledge points, students can summarize and refine fragmented knowledge online, form systematic knowledge, further improve teaching quality, and achieve the goal of learning knowledge.

4.1. Optimizing Teaching Design

The teaching design of OBE is result oriented, student-centered, and adopts reverse thinking to carry out the teaching activities of the course "Audit Practice and Cases". The teaching design of OBE breaks away from the traditional "cramming" of teachers and becomes "student-centered", leaving more classroom time for students to practice and communicate, strengthening the effectiveness of course teaching, improving classroom efficiency, and enhancing students' practical abilities. Before each class, the teacher lists the teaching objectives of the lesson based on the syllabus, and students obtain learning resources related to the lesson through online online platforms, and learn independently in advance. Through students answering and discussing situations, teachers can identify their confusion and provide answers and solutions. If students are not proactive enough in class, teachers can also design some suitable and interesting practical cases that are currently hot topics to stimulate students' enthusiasm for learning.

After class, teachers can upload materials related to this chapter they have collected, such as links, study videos, journal articles, news reports, etc., to online platforms for students to consolidate and review. They can also assign various forms of homework to students to assess their learning effectiveness. Post topic discussions on online learning platforms, reflecting on case studies, or answering objective questions. Encourage students to actively participate in college innovation projects and various electronic competitions after class, and cultivate their team spirit and practical innovation ability.

4.2. Diversified teaching evaluation

Emphasizing diversified teaching evaluation can test whether the formulation of teacher's teaching syllabus and the selection of teaching methods are scientific and reasonable, and can also be used to evaluate the learning outcomes of students. After the traditional classroom teaching is over, teachers often use final exams as a carrier to select some very typical questions to test the learning situation of students, in order to judge the degree of mastery of teaching content. The disadvantage is that it ignores the enthusiasm of students in daily learning and classroom participation. In the era of Internet plus education, teaching evaluation should keep pace with the times, and a single assessment method should be decoupled from the current Internet plus era. The final exam paper style assessment method focuses too much on the final result and neglects the learning process. Exam scores can only reflect a student's learning ability in one aspect, and cannot comprehensively, comprehensively, and accurately evaluate a student's professional level and comprehensive quality.

The OBE assessment method includes both assessment of exam scores and assessment of daily learning performance. In the theoretical section, the original final exam was retained, but the exam content was reformed in the design of the exam questions, reducing the assessment of individual knowledge points and increasing the assessment of applied and innovative content. When teachers review and evaluate students' learning outcomes, in addition to common methods of grading and commenting, they can also allow students to engage in peer review and discussion. This process can also help students consolidate knowledge, broaden their thinking, and improve themselves.

At the end of each class hour unit, not only should teachers review and reflect on the teaching effectiveness, absorb experiences and lessons, but students should also conduct a comprehensive and systematic analysis and sorting of the learned content. Sorting and analyzing can not only help

students review and think about the content they have learned, strengthen their memory, but also improve their ability to think independently, cultivate good study habits, and gradually achieve the goal of being good at learning and deep thinking.

4.3. Innovative teaching methods

The OBE teaching philosophy is output oriented and results oriented, but achieving results requires appropriate teaching methods. In the era of the Internet, teaching methods should break away from traditional teacher authority and make teachers participate in the teaching process according to the OBE concept. Collaborative learning and student-centered learning should be the main teaching methods in the Internet era. Teachers can use internet platforms such as Xuexue Tong, China University MOOC, Cloud Classroom, etc. to collect teaching materials and distribute them to students in advance for preview. In class, teachers can use methods such as scenario simulation, case discussion, and on-site presentation to complete teaching tasks. After class teachers can use remote discussions and other methods to provide guidance to students.

Students can independently collect and research topics of interest related to the course content to share with teachers, so that teachers can understand the topics that students are interested in. Encourage students to actively participate in online platform interactions, fully utilize the platform for discussion and communication, and exchange views. Online learning platforms can collect and analyze student learning data in real-time, such as learning duration, test results, etc. Teachers can timely grasp and analyze the learning situation of students, and based on this, rearrange teaching content and class hour allocation to achieve precise teaching and ensure teaching quality. During the teaching process, teachers should also provide students with sufficient teaching cases and hot topics, organize students to discuss and analyze specific cases, and write case analysis reports to sort out personal opinions and insights, which are highly in line with the goal of cultivating applied talents in the school.

5. CONCLUSION

In the current context of educational reform, traditional teaching paradigms have a serious constraining effect on the cultivation of professional talents. It is urgent to redesign the course of Audit Practice and Cases by combining the OBE education concept and using the "Internet plus" information technology. Teachers should start from the current teaching situation of the course "Audit Practice and Cases", take learning outcomes as the guide, and use internet platforms as assistance to redesign the teaching process and assessment of the course "Audit Practice and Cases". The teaching design of the course "Audit Practice and Cases" under the OBE concept should be based on continuous teaching reflection and improvement based on teaching feedback and assessment results. Putting students at the center of teaching, allowing them to take the initiative and consciously learn, and constantly keeping track of their learning dynamics and achievement of goals. Analyze the learning outcomes and identify the weaknesses in students' knowledge, abilities, and qualities, in order to adjust teaching content, optimize teaching methods, improve assessment systems, and promote the continuous improvement of student learning outcomes.

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