

Research on the Teaching Reform of Auditing Based on the OBE Concept

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ABSTRACT

In the context of the development of the New Liberal Arts and the pursuit of high-quality higher education, accounting curriculum reform is gradually shifting from knowledge-oriented teaching to competence-oriented and value-oriented education. As a core course in accounting programs, Auditing not only aims to cultivate students' professional judgment and ethical awareness but also undertakes the educational mission of fostering moral integrity. Guided by the concept of Outcome-Based Education (OBE) and from the perspective of curriculum-based ideological and political education, this study constructs a teaching system centered on learning outcomes. Through the reconstruction of teaching objectives, optimization of course content, innovation in teaching methods, and improvement of evaluation mechanisms, a course model characterized by the integration of moral cultivation and professional competence is developed. This model promotes the coordinated enhancement of students' comprehensive quality, innovative capability, and social responsibility.

KEYWORDS

Outcome-Based Education; Auditing education; Teaching reform

1 Introduction

The Guidelines for Ideological and Political Construction of Higher Education Curricula issued by the Ministry of Education emphasize that fostering virtue through education is the fundamental task of higher education. Consequently, curriculum-based ideological and political education has become an important direction for teaching reform in universities. The concept of Outcome-Based Education (OBE) focuses on learning outcomes and highlights the systematic alignment of teaching objectives, instructional activities, and assessment methods, thereby providing a practical pathway for integrating ideological and political education into professional courses. This study adopts typical auditing cases such as the Enron scandal and the Kangmei Pharmaceutical financial fraud case as teaching carriers to explore the reform of the auditing curriculum under the guidance of the OBE concept.

Traditional Auditing courses have tended to emphasize knowledge transmission and examination-oriented teaching, while neglecting the development of students' transferable abilities and critical thinking skills. As a result, students' learning motivation and value identification remain insufficient. The OBE concept emphasizes a "student-centered and outcome-oriented" approach, clarifying teaching objectives through backward design and promoting continuous improvement of learning outcomes. Therefore, the reform of the auditing course aims to transform classroom teaching from knowledge transmission to competence generation and value guidance, providing a reference model for the reform of economics and management curricula in higher education.

2 Theoretical Foundations and Objective Positioning of the Reform

2.1 Theoretical Foundations

The core of the OBE concept lies in its learning-outcome orientation, meaning that all teaching designs revolve around the knowledge, abilities, and qualities students should possess upon graduation. It emphasizes the overall alignment of teaching activities, assessment methods, and learning support, forming a closed-loop system characterized by goal orientation and continuous improvement.

The concept of curriculum-based ideological and political education emphasizes the integration of professional education with ideological and moral education, achieving a trinity of knowledge transmission, competence cultivation, and value guidance. The auditing discipline inherently embodies professional requirements such as independence, objectivity, fairness, and integrity, which are highly consistent with the core socialist values. Integrating ideological and political elements into auditing teaching can therefore strengthen professional ethics education and cultivate students' sense of social responsibility.

2.2 Objective Positioning

This teaching reform of the auditing course is guided by the university's application-oriented talent cultivation program. Based on local economic development needs and social service demands, and integrating the OBE concept with

curriculum-based ideological and political education, a three-dimensional objective system is constructed.

(1) Knowledge objectives Students are expected to master the modern auditing theoretical system and practical auditing methods, understand key concepts such as audit evidence, risk control, and quality management, and become familiar with professional standards and relevant regulations.

(2) Competency objectives The reform aims to cultivate students' logical reasoning, analytical judgment, and professional auditing judgment, enabling them to independently analyze complex business situations and propose solutions.

(3) Value objectives By integrating social responsibility education and professional ethics education into teaching activities, students are guided to establish professional values characterized by integrity and fairness, and to develop professional aspirations to safeguard national economic security and social justice.

2.3 Significance for Higher Education Reform

At present, higher education in China is transforming from scale expansion to connotative development, with educational quality and students' core competencies becoming key indicators for evaluating teaching effectiveness. University teachers are therefore required not only to transmit knowledge but also to act as value guides and competence builders. Curriculum reform based on the OBE concept enables teachers to define teaching objectives more scientifically and evaluate learning outcomes more accurately, thereby promoting the transformation of classroom teaching from knowledge infusion to competence generation.

3 Reform Philosophy and Overall Design

The reform follows a closed-loop logic of goal orientation – process support – outcome evaluation – continuous improvement. Learning outcome objectives are first clarified, followed by the design of course modules and teaching methods, and finally feedback and improvement through formative and summative evaluations.

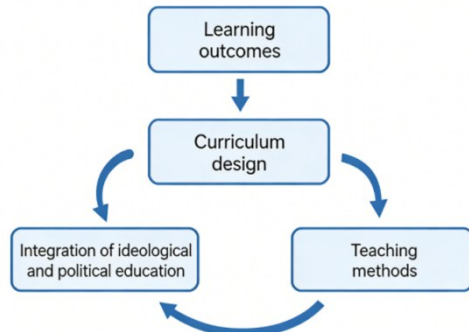


Figure 1 Analysis Diagram of Reform Concepts and Overall Design

As illustrated in Figure 1, the reform of the auditing course is oriented toward learning outcomes and consists of six interconnected components:

3.1 Goal Setting

Based on the OBE concept and curriculum-based ideological and political requirements, learning outcomes are defined in terms of knowledge, competencies, and values.

3.2 Curriculum Design

Professional competence cultivation and value shaping are integrated into course modules to achieve unity between the knowledge system and value system.

3.3 Teaching Methods

Flipped classrooms, case analysis, and situational simulations are adopted to enhance students' active learning and collaborative inquiry.

3.4 Ideological and Political Integration

Cases such as the Enron scandal and the Kangmei Pharmaceutical financial fraud case are used to explore issues related to professional ethics and social justice.

3.5 Innovation and Entrepreneurship Modules

Digital auditing and data analysis practices are incorporated to cultivate students' innovative thinking and entrepreneurial awareness.

3.6 Evaluation and Feedback

A comprehensive evaluation system combining formative and outcome-based assessment is established, allowing learning outcome data to inform teaching design and form a continuous improvement mechanism. The core logic of this design emphasizes the integration of morality and competence, the unity of knowledge and practice, and continuous improvement. Students are expected not only to master professional knowledge and skills but also to understand the social significance and professional responsibility behind auditing practice.

4 Major Implementation Paths of the Teaching Reform

The reform of auditing education is mainly promoted through four dimensions: curriculum restructuring, teaching method innovation, strengthening of practical teaching, and optimization of the evaluation system.

4.1 Curriculum Content Restructuring

The course content is reorganized into four modules: theory, practice, ideological-political education, and innovation. The theoretical module focuses on auditing fundamentals and procedures, while the practical module aligns with CPA examination standards. The ideological-political module emphasizes professional ethics and social responsibility. The innovation module introduces emerging topics such as digital auditing, blockchain auditing, and ESG auditing. This modular design enhances the structure of the knowledge system and aligns it more closely with industry development.

4.2 Innovation in Teaching Methods

The reform adopts a blended learning model combining online and offline instruction together with project-based learning. Teachers guide students through problem-driven inquiry and situational simulations. For example, in the chapter on fraud risk identification, students act as members of an audit team to complete a risk assessment report, which is then used for formative evaluation. Data from the 2024 academic year indicate that classroom interaction frequency increased by 45% and task completion rates increased by 38% after the reform.

4.3 Strengthening Practical Teaching

A dual-track practical teaching model has been established. On the one hand, cooperation with local accounting firms provides professional cognitive internships. Real audit projects are decomposed into sub-tasks suitable for student participation, such as voucher inspection and assistance with confirmation of receivables. Firm mentors and university teachers jointly guide students, enabling them to understand auditing processes and professional standards in real business environments.

On the other hand, a multi-scenario auditing simulation system has been developed based on a virtual simulation platform, covering typical scenarios such as annual report audits of listed companies, economic responsibility audits, and fraud audits. The system incorporates interactive modules including "audit risk early warning" and "professional judgment decision-making." For instance, in the simulation module based on the Kangmei Pharmaceutical financial fraud case, students analyze anomalies in financial data and examine related-party transactions to identify fraud indicators and formulate appropriate response strategies. Empirical data indicate that students who participated in the virtual simulation training demonstrated a significant improvement in their ability to respond to complex auditing scenarios in the final practical assessment compared with the period before the reform.

In addition, the course team collaborated with corporate chief financial officers and senior certified public accountants to establish an Audit Practice Advisory Committee. The committee regularly organizes industry frontier lectures covering emerging topics such as the application of digital auditing tools and key issues in ESG report auditing. These activities

help students better connect academic learning with industry demands and career development. Student feedback surveys show that the overall participation satisfaction rate reached 95%.

4.4 Optimization of the Evaluation System

The assessment method has shifted from a single final written examination to a comprehensive evaluation combining formative and summative assessments.

Formative evaluation includes classroom performance, group projects, case analysis, and presentations, while summative evaluation consists of final examinations and practical reports. Data-based teaching tools are used to track students' learning processes and provide timely feedback for improvement.

5 Reform Outcomes and Experience

The teaching reform based on the deep integration of the Outcome-Based Education (OBE) concept and curriculum-based ideological and political education is being continuously advanced. The Auditing course has demonstrated significant achievements in terms of teaching quality, student competency development, and faculty growth. The outcomes of the reform are reflected in instructional innovation at the classroom level, positive transformation of educational philosophies, and the continuous optimization of the teaching ecosystem. Gradually, a replicable and scalable teaching model is being formed.

5.1 From Passive Listening to Active Inquiry

Following the reform, student engagement in learning has increased significantly. Data from the learning platform show that the average frequency of classroom interaction increased by 42% during the 2024–2025 academic year. Students reported that case-based teaching enhanced their practical awareness and critical thinking ability, making auditing theory more perceptible, operable, and reflective. More importantly, students' cognitive abilities in audit judgment and ethical decision-making have improved considerably.

Analysis of classroom learning logs indicates that students are able to independently raise issues related to professional judgment and ethical considerations during case discussions, such as auditor independence and fraud audit risk, and provide constructive insights. These findings demonstrate that the outcome-oriented objectives under the OBE framework have effectively achieved the pedagogical effect of "promoting learning through assessment and fostering reflection through learning."

5.2 Transformation of Teaching Roles: From Knowledge Transmission to Holistic Education

The teaching reform has also played a positive role in the development of the teaching faculty. The college regularly organizes teaching seminars, peer observations, and micro-lecture competitions, promoting experience sharing and pedagogical reflection among instructors. After the reform, classroom instruction has gradually shifted from a lecture-oriented approach to a guidance-oriented approach, placing greater emphasis on students' learning experience and competence development.

Meanwhile, instructors actively employ smart teaching tools, such as Rain Classroom and Xuexitong, to enhance digital teaching management and analyze learning outcomes through data-driven methods. With the integration of ideological and political elements into the curriculum, teachers pay closer attention to students' value development and moral growth, thereby evolving from knowledge transmitters into cultivators of professional competence and ethical responsibility.

5.3 Comprehensive Improvement of Students' Competencies: From Knowledge Acquisition to Critical Thinking and Application

Students are the primary beneficiaries of the teaching reform. The reform practice indicates that instructional design based on the OBE concept can effectively stimulate students' learning motivation and innovative potential. In several course project presentations, students demonstrated strong logical reasoning and communication abilities. For example, in the case study of corporate fraud auditing, student teams used annual reports and publicly available financial data of listed companies to conduct independent risk identification and financial indicator analysis, and subsequently prepared audit reports. These outcomes reflect a relatively high level of practical competence and analytical capability.

5.4 Improvement of Teaching Quality Assurance Mechanisms: Establishing a Sustainable Closed-loop System

To implement the continuous improvement mechanism, the course team has established a three-level feedback system. The first level consists of immediate classroom feedback. Teachers distribute anonymous post-class questionnaires through platforms such as Rain Classroom and Xuexitong, collecting students' opinions on course content and teaching methods. On average, more than 30 feedback responses are collected each week, enabling timely adjustments. The second level involves stage-based feedback. At the mid-point of each semester, meetings are organized with student representatives and faculty members to evaluate course module design and the difficulty level of practical projects. The third level is long-term tracking feedback, which relies on graduate employment surveys to monitor changes in industry demand for professional competencies.

6 Conclusion and Implications

The results of the reform practice indicate that the teaching reform of the Auditing course based on the Outcome-Based Education (OBE) concept can effectively address issues commonly found in traditional teaching, such as the disconnection between learning and practical application and the insufficient emphasis on moral and ethical development. Through the reconstruction of course objectives, innovation in teaching methods, and the integration of ideological and ethical education into the curriculum, students have achieved balanced development in knowledge acquisition, competency cultivation, and value formation.

Future reforms should further deepen the development of the curriculum system by promoting interdisciplinary integration and the application of digital and intelligent teaching tools, thereby constructing an "intelligent auditing" teaching framework that meets the demands of the digital economy era. At the same time, it is necessary to strengthen professional development programs for teachers in integrating ideological and ethical elements into professional courses, so as to enhance their ability to guide students' intellectual growth and cultivate innovative capabilities. The integration of the OBE concept with value-oriented curriculum design not only contributes to improving the teaching quality of professional courses, but also supports the fundamental educational mission of fostering well-rounded individuals through moral and intellectual development in the context of contemporary higher education. This approach provides a replicable and scalable model for curriculum reform in economics and management disciplines at local universities.

Funding

2024 Undergraduate Education Quality Engineering "Five-Innovation Integration" Teaching Reform Project of Zhanjiang University of Science and Technology (NO: WCRHJG-202475)

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