

Undergraduate Students' Perception of Audit Course: Based on the Interview of Accounting Students

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ABSTRACT

Audit course is a compulsory course for accounting students. The purpose of the research is to explore the perception of accounting students on audit course and improve the course. The study is based on the qualitative research methods, data collection comes from interviews with three accounting undergraduate students and data analysis using ATLAS.TI software. The findings reveal that accounting students consider that the audit profession is rigorous and professional, which is high requirement, and it is a respected job because of the high salary although busy and dull. In the experience of learning audit courses, there are positive aspects such as attending classes, expanding reading and case study, as well as negative experiences such as laziness. Knowledge accumulation and rigorous attitude are gained in the learning of audit course. Audit courses also have limitations, such as lack of practice, difficulty in theoretical learning, not easy to evaluate and so on.

Keywords: Audit course, Students' perceptions, ATLAS.TI

1. INTRODUCTION

1.1 Background of the study

Audit course is very significant as the core course of accounting major, and learning audit course is a necessary way to cultivate auditors who are needed more in the future society. It is a strong guarantee that taking audit course effectively for the comprehensive quality of auditors. Students are the center of the curriculum, and their growth is the ultimate goal of curriculum implementation. Therefore, we need to understand their perception on audit course from the perspective of students.

1.2 Problem statement

The demand for auditors is increasing in complex economic activities. As the main way of personal training, higher education is an important part of auditor cultivation. Therefore, the teaching effect of audit course and students' learning effect are directly related to the cultivation of auditor's comprehensive ability. Previous studies pay more attention to the accounting curriculum and mostly evaluate the educational effect from the perspective of teachers, and there is little literature on

how students view the audit curriculum. What was their audit course learning experience? What did they gain from the audit course? It is very necessary for this study to obtain this information from the perspective of students to help improve the effect of audit course.

1.3 Purpose of the study

The study aims to understand how students perceive audit courses and how their learning process of audit courses is, and to find the advantages and limitations of audit courses from the perspective of students. Students' feedback is collected and analyzed through interviews. Aiming at the limitations of audit course, it can help to improve the effect of audit course.

1.4 Research questions and objectives

Questions of this study are:

1. How do accounting students perceive audit courses?
2. What is their learning experience? What did they learn from the audit course?
3. What are the limitations of audit teaching?

Objectives of this study are :

1. Understand the students' perception of audit course in the eyes of students.
2. Put forward effective improvement measures and suggestions for audit course.

1.5 Significance of the study & Limitations of the study

This research is of great significance to audit teaching. Firstly, the previous audit teaching research is based on teaching evaluation where this study based on the students' point of view that we can hear the expectations from the students. Secondly, we can make audit teaching better and improve audit teaching quality from the perspective of students, so as to promote students' learning. The results of this research may have practical implications for increasing students' interest in audit and willingness to enter the audit industry.

The study is limited by some conditions. Firstly, this study is based on qualitative research, and collects data through interviews, which may be subjective. Secondly, the sample size that is only three respondents in this study is small. It will be better to expand the sample size.

2. LITERATURE REVIEW

2.1 Preamble & Research Paradigm

Accountants and auditors are an indispensable part of organizations and even economic society (Daoust, 2019)[1], because the high-tech and professional capabilities required to provide their services are becoming more and more complex (Jeacle, 2008)[2]. There is a growing demand for accountants and auditors in the economic society, which requires higher education to undertake corresponding obligations and responsibilities, and audit course is a must for accountants and auditors.

The research paradigm of this study is the interpretive paradigm commonly used in qualitative research. It aims to describe the way accounting students understand audit courses.

2.2 Relevant past to current studies

Audit course is a compulsory course for accounting majors. Previous literature reviews mostly discussed the current situation of accounting education, but there are few literatures that explicitly pay attention to audit course. Through the existing research on audit education, Irafahmi (2019) found positive changes in the content and teaching methods of audit education, so as to maintain the correlation between audit education and professional

needs[3]. However, compared with the transformation speed of professional demand, the transformation of audit education is much slower, which has been researched by Johnson (2003)[4]. The deviation between the audit expectation of the public and the actual situation of the audit results is called the audit expectation gap. Audit education can narrow the gap, which has been claimed by Pierce & Kilcommins, (1996)[5]. Brown & Jones (2011)[6] examined whether different levels of Education (MBA and undergraduate) were related to different levels of expectation gap. And their research results show that the education level may narrow this gap, and the good intervention measures of MBA level may effectively educate a large number of investors. There are some researchers who also pay attention to students' audit professional skills. Due to the lack of practical training for students, Irafahmi et al. (2021) suggested that educators should consider students' learning of more professional audit software, redesign courses in this way and improve technical ability[7]. Through the investigation of accounting undergraduates who have completed the accounting course, they also found that compared with other skills, students' writing ability is poor. Therefore, in order to develop the audit career of potential auditors, accounting teachers should redesign the course to strengthen students' writing training, so as to improve their technical ability. Compared with the traditional view that audit is boring and rigid, the colorful and interesting side of auditors is being accepted by young people (Espinosa-Pike et al., 2021 [8], Picard, et al., 2014[9]), These groups who have received a lot of audit education are also the most skeptical about the performance of auditors' audit responsibilities (Boyle & Canning, 2005) [10].

To sum up, the current research does not well explain how accounting students perceive audit courses, which is the problem to be solved in this paper.

3. RESEARCH METHODOLOGY

3.1 Research design

The study mainly focuses on how accounting students perceive audit courses. Based on the qualitative research and taking three accounting undergraduates as samples, this study explores how their audit learning experience has affected their cognition of audit. Phenomenology is the appropriate research design as the research method of that is to understand or explain experience, the data collection methods are interview, investigation or observation, and the data analysis methods is to describe experience, test significance and form theme (Chigbu, 2019) [11].

3.2 Participant and setting – 3 participants

The respondents were three students majoring in accounting from business schools from ordinary universities. They have completed the audit course, which is a compulsory course for their major. The interview was conducted in the form of telephone interview without specific time and place requirements. The questions were prepared in advance.

3.3 Data collection

The data of this study are collected through personal interviews, which are composed of several open-ended questions. In this way, the most real and comprehensive personal views of the interviewees can be obtained. The interviewees are selected from students who have completed the audit course and agree to make the interview content public. However, only 3 samples are selected due to some limitations, and the small sample size may lead to poor universality.

3.4 Data analysis

3.4.1 Organising the data

As a qualitative study, the data of this study are transcribed through interviews, and these data will be reorganized through classification, grouping and coding. In this way, it is more convenient and effective for researchers to analyze the data.

3.4.2 Coding process

In the interview transcript, coded the data first, and then developing the categories and properties from codes. The organized data are shown in Table 1 below.

As can be seen from table 1, the codes in the interview transcript can be divided into four categories. They are:

(1) Impression of audit or auditor: Respondents believe that auditors often deal with numbers, so they need rigorous working attitude and independence. The audit industry is a respected job because auditors are well paid and decent. Moreover, it also require responsible and capable, which means the audit industry is a high requirements job. At the same time, they also have some negative impressions of the audit industry: Busy work that auditors usually travel on business and work overtime, dull work with boring trivial matter.

(2) Learning experience of audit lessons: When learning audit courses, respondents will preview in advance, listen to lectures and learn knowledge points in class, pay attention to audit news or CPA examination to expand reading after class, and also carry out case study. However, some respondents said that they would lack preview if the teacher has no mandatory requirements,

and would sleep or daze in boring classes which is lack of attraction.

(3) Gains from audit courses: Respondents said that through the study of audit courses, they can gain knowledge accumulation and rigorous working attitude, so as to improve their comprehensive ability.

(4) Limitations of audit courses: Audit course also have some limitations: Due to the audit course is an applied subject, it is difficult to measure the learning effect of students. Without the support of practice, theoretical learning is profound and difficult to understand, which also affect the audit course experience.

Table1.Developing the categories and properties from codes

Category	Codes	Properties
Impression of audit or auditor	High requirements	Positive impression
	Independent	
	Respectable job	
	Rigorous attitude	
	Busy work	Negative impression
Dull		
Learning experience of audit lessons	Preview	Positive experience
	Attend the lecture	
	Case study	
	Expand reading	Negative experience
	Lack of attraction	
Theoretical learning is difficult		
Gains from audit courses	Conducive to future work	Advantages
	Knowledge accumulation	
	Rigorous attitude	
Limitations of audit courses	Lack of practice	Disadvantages
	Lack of attraction	
	Difficult to evaluate	
	Theoretical learning is difficult	

3.4.3 Analyzing the data

The interview data collected in this study were transcribed, coded and classified, and then analyzed by atlas.ti software. Code- Document table, quotations with labels and network were generated by atlas.ti software as shown below. These traces of analysis are retained to ensure the traceability and authenticity of the study.

As can be seen from table 2, among these coding groups, impression of audit or auditors is mentioned most which has mentioned 13 times. This may be because when it comes to the impression of audit or auditor,

students are interested and have a topic to talk about. The code group “gains from audit courses” is the second most mentioned with 10 times, which means that most students are fruitful after learning audit courses.

Table2.Code-group Document Table

	8: interview 1 14	9: interview 2 17	10: interview... 13	Totals
Gains fr... 4 10	4	3	3	10
Impres... 6 13	5	7	1	13
Learnin... 6 9	3	2	4	9
Limitati... 3 5	1	2	2	5
Totals	13	14	10	37

Creating quotations can help us trace important notes and related cods. The following figure 1 is a network of a code group “Limitations of audit courses” with its

quotations. It shows the specific codes and quotations in that code group. Other code group networks are consistent with them.

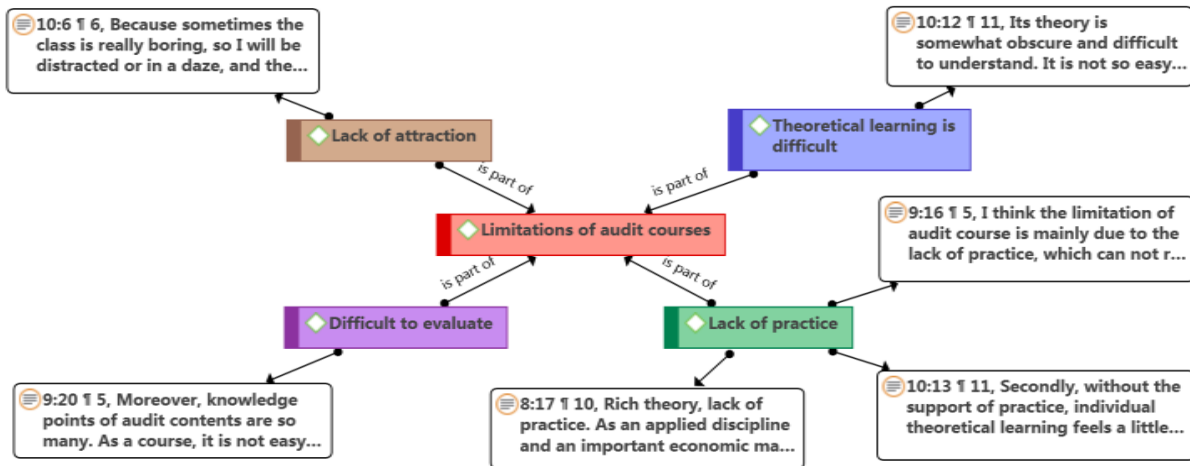


Figure 1.Network of group “Limitations of audit courses” with its quotations

The following figure 2 is a network of codes around the code groups, which completely shows the codes in the interview transcripts of the three respondents. In this

network, we can see all codes and code groups. Furthermore, the relationship between codes or code groups can be defined.

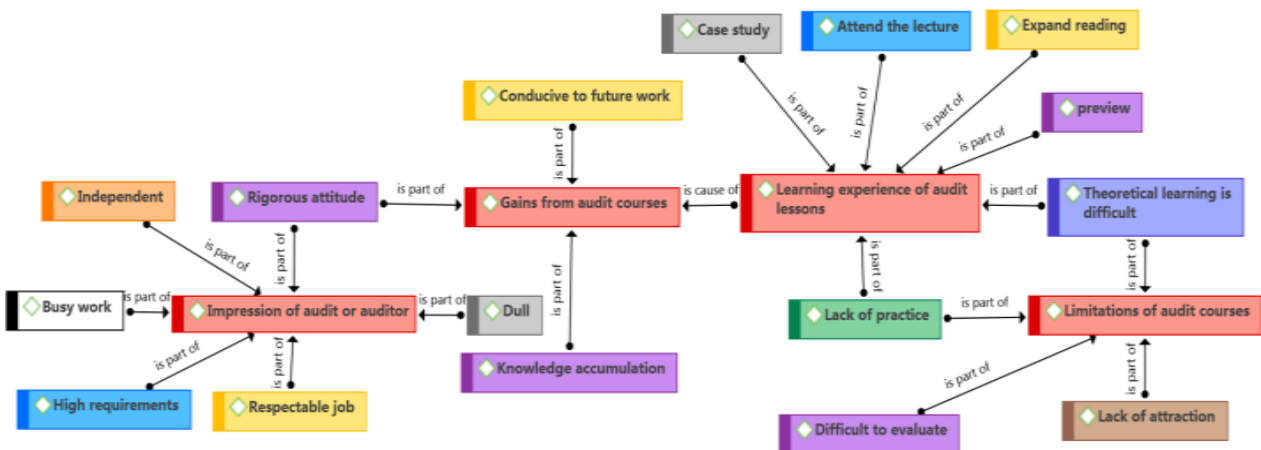


Figure 2. Network of codes around the code groups

4. FINDINGS AND DISCUSSION

4.1 Findings

The purpose of this study is to know undergraduate students' perception of auditing course of accounting students. Here are some details and finding of the interview transcript.

2 of 3 respondents mentioned that auditing is a high requirements profession. They all felt that auditing needs to maintain a rigorous working attitude. P1 considered the audit work is independent, P2 felt the audit work is boring, and P3 felt audit work can correct corporate financial errors and prevent tax evasion.

Attendance in classes is mentioned in the learning experience of all students. P1 had a good learning effect due to preview in advance where P2 would be lazy if there were no mandatory requirements asked for preview. P2 and P3 had some extended reading. P3 felt that the audit theory is really profound and difficult, although he wants to study hard.

As can be seen from the above, all respondents believed that they have gained the accumulation of professional knowledge and rigorous attitude, which P3 believed will be helpful to their future work.

When asked about the limitations of participating in audit courses, respondents said that there was a lack of practice, P1 felt that without the support of practice, theoretical learning feels profound and difficult to understand. P2 showed his view that it is difficult to measure the learning effect of students as the course is an applied course.

When asked about the attractiveness of the audit profession, all respondents showed their interest. However, P1 maybe won't engage in this industry because he is careless and lack of patience. But other two respondents are willing to work in this industry: P2 like the feeling of being strict where P3 felt the audit industry is more challenging compared with the work of accounting.

4.2 Discussion

It can be seen from the findings that students have a lot of impressions about the audit work or the auditor's career. Generally speaking, they feel that the audit work is rigorous and has high requirements. Although it is boring and tired, it has high income and decent work, so it is a respected job. In their audit course study, some students will preview in advance, and some will be lazy if there is no teacher's compulsory preview. All accounting students had attended the course as auditing is a compulsory course for accounting majors. However, the unattractive lessons will lead to students' distraction.

Some students also have expansion readings by browsing audit news or paying attention to CPA examination. As accounting students, they all feel that audit courses are necessary, because the study of audit course is a powerful supplement to the professional skills of accounting, which can increase the accumulation of knowledge and cultivate students' rigorous attitude, so as to lay the foundation for future work. However, the audit theory is difficult to understand and audit course is lack of audit practice, which is the limitation of audit course.

5. CONCLUSION

From the above discussion, we know that accounting students are interested in the audit professional impression with many views, and the overall impression is positive. The information forming these impressions may come from the audit class or external news. As a compulsory course for accounting students, audit course can increase professional knowledge and improve comprehensive ability. While the theoretical characteristics of audit course make students with poor self-discipline take lazy, and the class which is lack of attractive will make students daze.

This enlightens us that it is necessary to increase audit practice in audit education. With the support of practice, theoretical learning can be more specific and easier to understand, which also makes the curriculum more relevant to future work. Secondly, audit courses sometimes need some mandatory as some students have a lazy character and teachers' supervision and encouragement will help them learn better. Finally, it is significant to increase the attractiveness of classroom content. Educators can make the lesson attractive through course design, so that students can concentrate and improve learning efficiency.

For the future study, research samples can be expanded to increase the universality of research, and more attention can be paid to the promotion of audit practice courses on audit theory learning.

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