



# Comparison and Analysis of the Composition of the Teaching Staff for Training Master's Degree in Audit

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**Abstract.** Based on the focus on the cultivation of Master's degree in auditing, data on full-time teachers from 50 training units nationwide were collected. A comparative analysis was conducted on the full-time teacher teams of different training units from dimensions such as size, age structure, professional title structure, degree structure, etc. In particular, a comparison was made on the proportion of internal and external mentors in each training unit, as well as the nature of the source units of external mentors. It has been found that there are some problems with the small-scale, unscientific composition, and imbalanced proportion of internal and external mentors in the full-time teacher team of individual training units. This provides reference for improving the full-time teacher team and helping to improve the quality of training.

**Keywords:** master of Auditing; training; faculty; comparison; analysis

## 1 Introduction

The status of the faculty plays a crucial role in the process of graduate education and is a key factor affecting the quality of graduate education. For professional degree graduate education, in addition to the faculty responsible for course instruction, there is also a "dual-supervisor" team responsible for graduate supervision tasks, consisting of supervisors from the training unit and supervisors from industry<sup>1</sup>. Their indicators, such as title structure, age structure, and degree structure, reflect the current status and development potential of the faculty. With a focus on the training of Master of Auditing, this article analyzes and discusses the composition of faculty in various training units across China, in order to provide references for strengthening the construction of the faculty and to promote the quality of the training<sup>2</sup>.

## **2 General situation of the faculty in Master of Auditing programs**

The professional degree of Master of Auditing (abbreviated as "MAud" in English) was established on February 13, 2011, by the 28th meeting of the Academic Degrees Committee of the State Council of China. It is the 39th professional master's degree in China. The first cohort of MAud students enrolled in September 2012, marking the beginning of a new era in talent cultivation in the field of auditing in China. After three rounds of additional accreditation for Master of Auditing programs in 2011, 2014, and 2017, a total of 50 training units for MAud programs have been established in China. (Due to the lack of information on changes in MAud training units in the 2020 round of accreditation, this article will focus on analyzing and researching the 50 MAud training units from the first three rounds of accreditation.) As of December 31, 2020, there were a total of 2,434 full-time teachers engaged in the training of Master of Auditing programs in the various training units, of whom 1,443 were MAud supervisors. In addition, there were 3,287 part-time MAud supervisors from outside the training units.

## **3 Comparison and analysis of the composition of full-time teachers**

Full-time teachers refer to teachers who are responsible for teaching MAud courses and supervising MAud students' learning, research, and thesis writing, and who come from within the training unit. Among the 2,434 full-time teachers, there are 1,184 middle-aged and young teachers under the age of 45, accounting for 48.64%. 753 teachers hold senior professional titles, accounting for 30.94%, 1,005 teachers hold intermediate professional titles, accounting for 41.29%, and 656 teachers hold junior professional titles or below, accounting for 26.95%. 1,730 teachers hold doctoral degrees, accounting for 71.08%. Four universities, Shanghai Lixin University of Accounting and Finance (122), Zhongnan University of Economics and Law (104), Sichuan Normal University (104), and Nanjing Audit University (100), have a faculty size of 100 or more. Shanghai Lixin University of Accounting and Finance has the largest number of full-time teachers among them. The universities with less than 20 full-time teachers are Hangzhou Dianzi University (12), Tianjin University of Finance and Economics (15), Shanghai Jiao Tong University (18), and Peking University (17).

### **3.1 Title structure of full-time teachers**

Among the full-time teachers, Nanjing Audit University has the highest number of teachers with senior professional titles, with 40, followed by the Chinese Academy of Fiscal Sciences (39), Zhongnan University of Economics and Law (31), Jiangxi University of Finance and Economics (31), Southwestern University of Finance and Economics (28), and Central University of Finance and Economics (26). In terms of proportion, the Chinese Academy of Fiscal Sciences has the highest proportion of teachers

with senior professional titles, reaching 69.64%. Other universities with more than 50% of teachers with senior professional titles include University of International Business and Economics (52.17%) and Xiamen University (51.22%). The universities with less than 15% of teachers with senior professional titles include Harbin University of Commerce (14.86%), Shanghai Lixin University of Accounting and Finance (14.75%), and Sichuan Normal University (14.42%), with Sichuan Normal University having the lowest proportion.

### **3.2 Degree structure of full-time teachers**

Among the full-time teachers, Zhongnan University of Economics and Law has the highest number of teachers with doctoral degrees, with 96, followed by Nanjing Audit University (92) and Southwestern University of Finance and Economics (83). In terms of proportion, four universities, Peking University, Nanjing University, Jinan University, and Yunnan University, have a 100% proportion of full-time teachers with doctoral degrees. The universities with over 90% of full-time teachers with doctoral degrees include Xiamen National Accounting Institute (97.67%), Shanghai National Accounting Institute (97.22%), Sun Yat-sen University (96.67%), Wuhan University (96.55%), Sichuan University (95.92%), University of International Business and Economics (95.65%), Zhongnan University of Economics and Law (92.31%), Nanjing Audit University (92%), Dongbei University of Finance and Economics (91.43%), and Southwestern University of Finance and Economics (91.21%). The universities with a relatively low proportion of full-time teachers with doctoral degrees include Lanzhou University of Finance and Economics (27.66%) and Harbin University of Commerce (27.03%).

### **3.3 Age structure of full-time teachers**

The universities with the highest proportion of middle-aged and young teachers under the age of 45 are Shihezi University (78.94%) and Liaoning University (70.59%), respectively. The universities with the highest proportion of teachers over the age of 45 are Hebei University of Economics and Business (81.81%), followed by the Chinese Academy of Fiscal Sciences (78.57%) and Yunnan University of Finance and Economics (71.43%).

Overall, Nanjing Audit University and Zhongnan University of Economics and Law have more obvious advantages in terms of the overall size, professional title structure, and academic degree structure of their full-time faculty.

## **4 Comparison and analysis of the composition of internal supervisors**

In response to the special needs of professional graduate education, each training unit has established a "dual-supervisor" team, which is divided into two parts: internal supervisors and external supervisors. Among the 1443 internal supervisors, 637 are

middle-aged and young teachers under the age of 45, accounting for 44.14%Figure 1. 585 teachers hold senior professional titles, accounting for 40.54%, 651 teachers hold intermediate professional titles, accounting for 45.11%, and 202 teachers hold junior professional titles or below, accounting for 13.99%. 1230 teachers hold doctoral degrees, accounting for 85.23%Figure 2 .

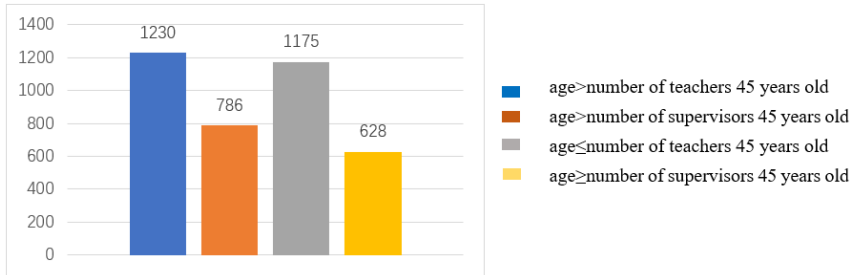


Fig. 1. Age composition of full-time teachers and school mentors

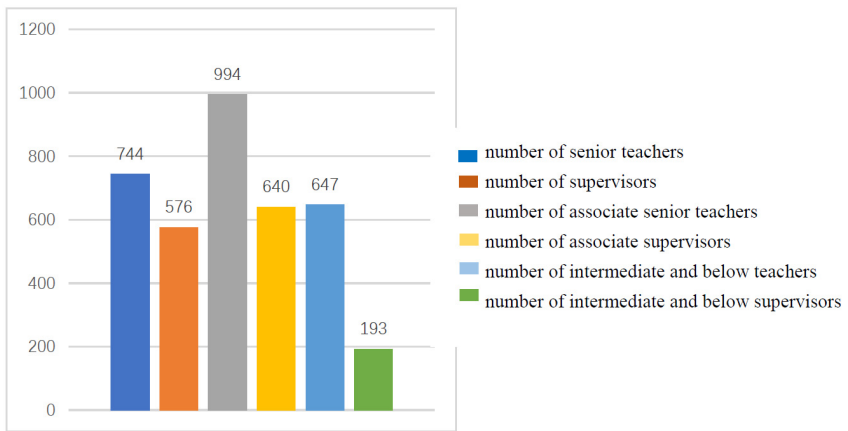


Fig. 2. Composition of professional titles for full-time teachers and campus mentors

Zhongnan University of Economics and Law has the largest number of internal supervisors, with 91, followed by Nanjing Audit University (82), Jiangxi University of Finance and Economics (74), and Central University of Finance and Economics (67).

#### 4.1 Title structure of internal supervisors

Nanjing Audit University has the highest number of internal supervisors holding senior professional titles, with 39, followed by Zhongnan University of Economics and Law (31) and Jiangxi University of Finance and Economics (31). Beijing Jiaotong University has the highest proportion of senior professional title holders, reaching 64.29%. Other universities with more than 50% of senior professional title holders include Shihezi University (62.5%), Nanjing University (62.5%), Wuhan University (62.5%),

Chongqing Technology and Business University (61.54%), Lanzhou University of Finance and Economics (61.11%), Hangzhou Dianzi University (57.14%), Anhui University of Finance and Economics (56.25%), Chongqing University of Science and Technology (54.55%), and Xiamen University (51.22%). The proportion of senior professional title holders is less than 20% at University of International Business and Economics (15.38%), Henan University of Economics and Law (15.38%), and Xiamen National Accounting Institute (19.05%).

#### **4.2 Degree structure of internal supervisors**

Among the internal supervisors, Zhongnan University of Economics and Law has the highest number of supervisors with doctoral degrees, with 83, followed by Nanjing Audit University (78) and Jiangxi University of Finance and Economics (60). 12 universities, including University of International Business and Economics, Tianjin University of Finance and Economics, Hangzhou Dianzi University, Army Logistics University, Jinan University, Southwestern University of Finance and Economics, Beijing National Accounting Institute, Liaoning University, Sichuan University, Peking University, Nanjing University, and Wuhan University, have 100% of their internal supervisors holding doctoral degrees. Chongqing University of Science and Technology (36.36%), Lanzhou University of Finance and Economics (33.33%), and Harbin University of Commerce (28.57%) have a relatively low proportion of internal supervisors with doctoral degrees.

#### **4.3 Age structure of internal supervisors**

The universities with the highest proportion of middle-aged and young teachers under the age of 45 are Xiamen National Accounting Institute (66.67%), followed by Chongqing University of Science and Technology (63.64%), Southwest University of Political Science and Law (63.16%), and University of International Business and Economics (61.54%). The universities with the highest proportion of teachers over the age of 45 are Harbin University of Commerce (100%), followed by Beijing Jiaotong University (89.29%), Hangzhou Dianzi University (85.72%), Army Logistics University (83.33%), and Shanxi University of Finance and Economics (83.33%).

Consistent with the situation of full-time faculty, Nanjing Audit University and Zhongnan University of Economics and Law have obvious advantages in terms of the size, academic degree, and professional title of their internal supervisor teams.

### **5 Analysis and Comparison of External Supervisors**

The "dual-supervisor system" is a significant characteristic that distinguishes professional degree graduate education from academic degree graduate education. External supervisors from industry and practical departments work together with internal supervisors to guide the work of professional degree graduate students<sup>3</sup>. The status of the

external supervisor team has an important impact on the quality of professional degree graduate education.

The article presents a comprehensive analysis of the composition of external supervisors in training institutions in China. The article highlights the regional differences in the distribution<sup>4</sup>.

### 5.1 Distribution of External Supervisors by Training Institutions

Central University of Finance and Economics has the highest number of external supervisors (333), followed by Zhongnan University of Economics and Law (290), Chongqing Technology and Business University (245), and Nanjing Audit University (203). Shihhezi University has the highest ratio of internal to external supervisors (8:1), with only one external part-time supervisor. Beijing University has a ratio of 2.13:1, followed by Hebei University of Economics and Business (2:1), Chinese Academy of Fiscal Sciences (1.54:1), and Inner Mongolia University of Finance and Economics (1.33:1). Hangzhou Dianzi University has the lowest ratio of internal to external supervisors (0.08:1), followed by Chongqing Technology and Business University (0.11:1), Army Logistics University (0.15:1), and Beijing Jiaotong University (0.18:1).

### 5.2 Source composition of external supervisors

Enterprises are the main source of external part-time supervisors, accounting for 71.13% of the 3287 external part-time supervisors. External part-time supervisors from government agencies account for 16.27%, while those from external institutions account for 12.6%. Sichuan University and Shandong University currently do not have external part-time supervisors.

Analyzing the sources of external part-time supervisors by institution, Beijing Jiaotong University has the highest proportion of external part-time supervisors from enterprises (95.4%), Nanjing Audit University has the highest proportion of external part-time supervisors from government agencies (83.25%), and Shanghai Lixin University of Accounting and Finance has the highest proportion of external part-time supervisors from external institutions (79.59%). Some institutions such as the University of International Business and Economics, Beijing Jiaotong University, Liaoning University, and Wuhan University do not have external part-time supervisors from government agencies, while some institutions such as Shihhezi University, Army Logistics University, and Zhejiang University of Finance and Economics do not have external part-time supervisors from enterprises or external institutions.

Comparing the size and composition of external part-time supervisors with the training characteristics and directions of each institution, we found that the size and composition of external part-time supervisors are closely related to the training characteristics and directions of each institution in the training of auditing professionals<sup>5</sup>.

Furthermore, from a regional perspective, the composition of external part-time supervisors in terms of their sources also reveals some interesting information. External part-time supervisors from enterprises constitute a significant proportion in Beijing,

Chongqing, Hubei, Guangdong, and so on, while in training institutions in Jiangsu, external part-time supervisors mainly come from government agencies<sup>678</sup>.

## 6 Analysis and Discussion

Based on the above comparative analysis, the composition of full-time faculty varies among different institutions and there are significant regional differences<sup>9</sup>. Some institutions have a well-structured full-time faculty team currently, but lack sustainable development, while others have a small team that cannot fully support the training needs. Some institutions have a certain size of full-time faculty team but lack leadership.

As for the composition of the supervisor team, the situation is highly related to the training characteristics and directions of each institution. Some institutions have a weak external supervisor team, which may not be able to meet the practical needs of training for master's students in auditing<sup>10</sup>. Some institutions have an extremely unbalanced proportion of internal and external supervisors, which is not conducive to establishing a smooth dual-supervisor cooperation mechanism. Some institutions have a single source of external supervisors, which is not conducive to graduate students' comprehensive understanding of industry dynamics.

In addition, this article only conducts comparative analysis based on the composition of the faculty team itself, without considering factors such as enrollment and training scale. Therefore, a comprehensive analysis is needed in future research to explore the relationship between faculty composition and training quality.

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