

## Research on the Application of Microfilms in Auditing Teaching

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### Abstract

**With the further deepening of teaching reform in auditing, auditing will combine "instrumental" and "humanistic", "localization" and "personalization". To achieve the combination of instrumental and humanistic aspects, the auditing teaching model based on microfilms is not only a requirement of the teaching stage and the development of the times, but also in line with the psychological needs of contemporary college students. Microfilms are a popular knowledge carrier for students. However, current research on this emerging phenomenon is mostly from the perspective of communication studies and has not been fully integrated with auditing teaching. The research and practice of teaching models in this field are still blank both domestically and internationally. This article studies the application of microfilms in auditing teaching, such as the importance and characteristics of auditing teaching, microfilms as a new carrier of auditing teaching, and microfilm teaching models in auditing teaching. The research on these issues has strong practical significance.**

### Keywords

**Microfilms; Teaching of auditing; Teaching model.**

### 1. The Importance and Characteristics of Auditing Teaching

Due to the phenomena of "difficult to understand, difficult to learn, and easy to forget" in audit teaching, as well as the strong practicality of audit courses, most people attribute the poor effectiveness of audit teaching to the shortcomings of traditional theoretical teaching. Therefore, they continuously try to use various teaching methods such as discussion, case study, and practice. In fact, in years of auditing teaching practice, the author has found that case teaching and practical teaching have indeed stimulated students' enthusiasm for self-learning and independent thinking in a short period of time. However, due to the large amount of course content, the knowledge points reflected by the cases are relatively scattered, basically a "problem-solving" training, lacking comprehensiveness and systematicity. Students still report not knowing how to start when encountering new problems. Therefore, whether it is case teaching or practical teaching, even if the teacher uses all their skills, they have not achieved the expected teaching effect. It is difficult for students to understand the essence of auditing work as a whole, and the teacher cannot systematically solve the confusion in student learning. Finally, they have to return to the situation of rote memorization before the exam and forgetting after the exam. On the surface, the course of Audit does not have a stable content and methodology system like the course of Accounting, and its future work nature is more complex and challenging. Therefore, there are still many difficulties and limitations in the practical teaching mode and specific design of teaching links of Audit, and it is also difficult to cultivate and improve students' audit judgment ability in a short period of time, It is difficult for students to have a comprehensive understanding and image of the specific operation of the entire audit process.

## 2. Microfilms: The Era Background of the New Carrier of Audit Course Teaching

Firstly, with the rapid development of the Internet and information technology, Weibo, WeChat, and micro movies are spreading with an unstoppable trend of "micro", and China has entered the era of "micro". At present, there is no unified definition of the concept of microfilms in academia. In my opinion, microfilms are a form of art relative to movies, and their "micro" lies in: micro duration (short-term playback), micro production (short production cycle), and micro investment (low investment, low cost). Microfilms not only include feature films, but also documentary and advertising short videos. Due to the characteristics of micro films, ordinary people can also become writers, directors, actors, producers, etc., allowing young people who love fashion to express their thoughts, spread culture, and experience beauty through micro films as an artistic medium.

Secondly, as a new style of film and television culture, microfilms play an important leading role in campus culture. Throughout the world, some developed countries attach great importance to the construction of soft power in film and television culture, leading with skills, leveraging the power of media dissemination, artistic influence, and cultural centripetal force to unite the people and enhance cultural identity. Micro film art is an important way of cultural dissemination, with both aesthetic and educational significance, and is therefore highly praised by fashionable college students. Since 2011, international college student microfilm festivals, Chinese language college student microfilm festivals, and Chinese college student microfilm festivals have made frequent appearances. College students have shared their self written, self directed, and self performed microfilms on websites such as WeChat, Weibo, and Youku. University campuses have also entered the era of microfilms, where microfilms play a leading role in guiding the cultural value of college students with their artistic appeal, Enable college students to receive spiritual cultivation in the process of creating and experiencing beauty.

Once again, the popularity of college student microfilms has brought new opportunities for the reform of auditing teaching. At present, to some extent, there is a disconnect between the value and effectiveness of audit courses. One of the important reasons is that highly valuable teaching content has not been recognized by students through effective carriers, resulting in low learning enthusiasm and participation of students. The audit course is like a nutritious spiritual food that is necessary for the healthy growth and comprehensive development of college students. Only by cooking delicious dishes like skilled chefs can teachers attract students to taste spiritual meals one after another, and then absorb their nutritional value. Therefore, audit teachers organize students to shoot microfilms and apply excellent works to teaching, in sync with the times, in line with the needs of young college students, grounded, operable, and able to play the aesthetic education function of microfilms, silently carrying out professional education, thus becoming a new teaching path worth exploring for audit teachers.

## 3. Microfilms: The Value Basis for the Formation of a New Carrier of Auditing Teaching

The carrier of auditing teaching refers to a material existence that carries and transmits teaching information during the auditing teaching process, which can be operated by the teaching subject and connected with the teaching object. Here, the teaching subject refers to auditing teachers, and the teaching object refers to college students. The teaching carriers are diverse and constantly adding new forms with the changing times. The reason why microfilms can become a new carrier of auditing teaching is because It has comprehensive functions such as cultural carrier, activity carrier, and media carrier, and is of great value in improving the quality of auditing teaching.

Microfilms have the function of cultural carriers: Microfilms belong to spiritual culture in content and campus culture in form, highlighting the spiritual education function of campus culture carriers. Their main value is mainly reflected in the following aspects:

Firstly, it is conducive to enhancing the magnetism and charm of audit courses. The theme of micro films in audit classes is closely designed around teaching. Teachers use micro films to express profound and serious educational content through popular and vivid artistic carriers, which are closely related to the spiritual needs and acceptance psychology of college students. The advantages of implicit education are utilized, and the disadvantages of explicit education are weakened. The classroom is transformed into a strong magnetic field, enabling students to shift from "I want to learn" to "I want to learn".

Secondly, it is conducive to improving the comprehensive quality of students. The micro movie script is first written by students and then revised under the guidance of teachers. Students need to go through a process of understanding textbooks and other materials, and then creating the script from an artistic and aesthetic perspective. Through filming, editing, music, subtitles, and other processes, students learn a lot of film professional knowledge, improve their innovation and collaboration abilities, receive spiritual baptism, and hone their willpower in practice, experiencing the happiness of creation, Promoted the comprehensive development of college students.

Thirdly, microfilms have the function of activity carriers. In classroom teaching, some teachers often give empty lectures, lack explanatory power and attractiveness in their theoretical lectures. In addition, the practicality of teaching is insufficient, resulting in students listening more and participating less, and their subjectivity and enthusiasm not being effectively exerted. Therefore, the attendance rate and head up rate of students are relatively low. In practical teaching, many universities adopt the form of students conducting social research and completing research reports during the summer vacation. However, due to the lack of special funds for practical teaching in some schools, the conditions for teachers to organize students to carry out practical teaching are limited, and they cannot participate in the social practice process in person. Through micro film teaching activities, theoretical teaching has come to life due to the practical activities of micro films, and the value of implicit education in "moistening things silently" has been reflected. As a result, practical teaching has theoretical support, and the connotation of micro films has gained depth and height.

Microfilms have the function of media carriers: media carriers refer to the material forms that carry and transmit information, mainly including newspapers, magazines, film and television, etc. Micro film teaching mainly adopts two teaching methods, namely self seeking and borrowing ships to go out to sea. "Self seeking a way out" refers to teachers organizing students to create micro films and applying excellent works to classroom teaching. This teaching method has the characteristic of experiential teaching, where teachers guide students to learn by doing, guide college students to perceive and comprehend life, and verify the theories learned in practice. "Borrowing a boat to go out to sea" refers to teachers carefully selecting suitable microfilms online as classroom teaching cases according to the needs of teaching content, and playing the cultural and educational role of excellent microfilms. This teaching method has the characteristics of case teaching, which is an effective teaching method for finding a combination of theory and practice, adapting to the internal cognitive order of learners in constructing and receiving knowledge, In line with the objective law of continuously enhancing and exerting one's subjectivity in the process of socialization.

The research on the innovation of the construction system of ordinary auditing comes from the internet. Teachers can freely choose as cases according to the needs of teaching content, enriching teaching resources, revitalizing teaching content, meeting the artistic and aesthetic needs of students, and thus stimulating their interest in learning. In the practical stage of theoretical teaching and practical teaching, excellent microfilms completed by students who

"seek their own way out" demonstrate their aesthetic value and reflect their aesthetic emotions. After uploading them to the internet, students experience their own sense of value and happiness through click through rates, positive reviews, and other factors.

#### **4. Microfilms: The Practical Value of a New Carrier for Auditing Teaching**

The implementation of the micro film teaching method in my auditing studies originated from the teaching of auditing theory and practice for graduate students in 2015. Over the past two years, teachers have guided students to complete 12 works. These microfilms have a wide variety of genres, rich themes, and strong ideological content, reflecting the methods of accounting fraud in the capital market, defects in internal control of companies, and improper audit procedures. They reflect the attention and thinking of college students on major practical issues such as capital market auditing, accounting, internal control, and risk management, and have achieved good teaching results and social response.

#### **5. Microfilm Teaching Mode in Audit Teaching**

With the continuous deepening of teaching reform in auditing, traditional teaching methods can no longer meet the current teaching needs, resulting in knowledge-based and abstract teaching content, and a disconnect between learning and practical application. The traditional teaching of auditing adopts an exam oriented and teacher centered teaching method, emphasizing knowledge over practice; Emphasizing personal abilities and neglecting communication and exchange; Classroom teaching methods are single and outdated, teaching methods are outdated, and the amount of classroom information is small; The teaching methods of teachers do not match the learning methods of students; Students generally lack the ability to learn and practice independently, and their input and output are disproportionate. This teaching model not only fails to stimulate students' thirst for knowledge and enthusiasm for participating in teaching activities, but also restricts their creative expression, limits the cultivation of their self-learning ability, and leads to teaching deviating from the actual needs of students and society.

College students are young and energetic, with strong acceptance and learning abilities towards new things, and a strong desire to showcase themselves. Zhang Minxuan pointed out: After entering the era of popularization, higher education will inevitably develop towards a diversified direction on the basis of a huge scale, including the diversification of the characteristics of higher education levels, the diversification of talent requirements in higher education institutions, the diversification of talent training specifications in higher education institutions, and the diversification of university courses and training methods. The diversification trend of higher education will be in line with the society's demand for talent diversification, and will also be in line with students The requirements of comprehensive development, individual development, and free development are in line (Zhang Minxuan, 2014) Diversified development is the inherent logic behind the popularization of higher education. It is imperative to implement diversified and personalized auditing teaching through new teaching methods and methods.

Microfilms, also known as microfilms, are also known as microfilms. Microfilms refer to short videos ("genre" films) that are specifically designed for playback on various new media platforms, suitable for viewing in mobile and short-term leisure states, with a complete planning and system production system support, and have a complete storyline of "mini (ultra short) time (30-300 seconds) screening", "micro (ultra short) cycle production (1-7 days or weeks)", and "micro (ultra small) scale investment (thousands to thousands/tens of thousands of yuan per film)". The content integrates themes such as humor, fashion trends, public welfare education, and commercial customization, and can be written separately or in series. (Cui Zhaoqian, 2012). Microfilms have the characteristics of short time, simple plot, single content

theme, and low creation cost. With the popularization of smartphones, the development of new media such as the Internet, 3G telecommunications technology, and mobile phones, the production and dissemination of microfilms have become more convenient and efficient. Once launched, they have developed rapidly, becoming a new force in university campus culture and a popular knowledge carrier. The first International College Student Microfilm Festival and Summit Forum in China was successfully held in October 2012, with over 100 universities, more than 50 television stations, and more than 40 film and television companies participating, covering all provinces in the country, and attracting works from college students from the United States, Germany, Italy, and Asian countries. Microfilms are flourishing on university campuses.

Teaching design based on microfilms. Combining micro films as a new knowledge carrier with auditing teaching is a new teaching model.

(1) Teachers guide students to watch classic movies or microfilms. Read the script, recite movie dialogues, and understand the writing standards for movie scripts and lines. In practical teaching activities, students collaborate in teams of 4-5 people. Students can freely form groups, or teachers can designate groups, but factors such as gender, major, auditing level, interests, computer operations, etc. need to be considered to ensure that the comprehensive level of each group is consistent as much as possible.

(2) Create a script. First, each student independently writes a story summary for the script, and after group discussion, they jointly determine the best story summary; Each student will independently write a script based on the best storyline, and after group discussions, jointly determine the best script; Each student will take turns revising the script and ultimately determine the script for filming the microfilm. The combination of independent creation and team collaboration can extend and shorten this process based on the actual auditing level of students.

## 6. The Significance of Using Microfilms in Teaching

(1) To achieve mutual benefit and win-win situation between audit theory and practice. Introducing micro films into auditing teaching, constructing a teaching model of "micro film appreciation+micro film production", and repositioning the teaching objectives accordingly, achieving a shift from teacher centered to student-centered, which can create more opportunities for students, fully stimulate their initiative and creativity in learning, and achieve "learning by doing". Form a mutually reinforcing driving mechanism to further improve the quality of auditing teaching.

(2) Stimulate students' interest in learning auditing and stimulate their learning enthusiasm. Wang Shouren pointed out that "personalized teaching should be based on individual differences among students, guided by their different needs, propose differentiated goals, and use different teaching methods and means to help students achieve the set goals." (Wang Shouren, 2015) Compared to traditional teaching content, the themes and styles of microfilms are more diverse, and some students prefer to use topics that are light hearted, humorous, and humorous, Some students exhibit profound reflections on humanistic phenomena when creating; The creative environment of microfilms is free, providing more opportunities for expression. Teachers fully respect the individual differences of students, conduct differentiated teaching, and achieve personalized teaching. There is no unified bar or fixed scoring standards, which greatly protects students' learning enthusiasm. The "micro" characteristics of microfilms are low investment, short cycle, fast dissemination, strong interactivity, and strong entertainment. These characteristics have broken the traditional artistic pattern of high and low content, creating a "grassroots show" era where "everyone shows". Students always have

a great passion and interest in new things, and share their micro movie works on the internet to gain a sense of achievement, thereby improving their motivation.

(3) Guide divergent thinking and cultivate innovative abilities. Human creativity mainly relies on divergent thinking, and teachers cannot and should not incorporate the thinking of the entire class into one pattern. The process of completing a microfilm project is a process of independent thinking and seeking similarities and differences. On the basis of a large amount of input, being inclusive and innovative requires students to have innovative awareness and ability. Students rely on their own wisdom and abilities to actively and independently think about problems, actively explore knowledge, creatively solve problems from multiple perspectives and perspectives, and present their unique perspectives and innovative thinking in the final work.

(4) Improve self-learning ability and cultivate versatile talents. Teaching objectives are an ideal and vision of teaching. The goal of auditing education is to cultivate applied talents with comprehensive literacy. Teacher initiation is a prerequisite for microfilm teaching, and teachers provide guidance on learning objectives and methods; Students are the main body of teaching activities: self-study is the foundation, group discussion is the key, and inter group communication is the test. Students need to independently complete all tasks from script writing to post production. By completing project tasks centered around micro film production, not only can they improve their auditing skills, but they can also learn to use various channels including the internet to acquire knowledge, and learn how to use post production software and internet applications through auditing learning. The establishment of study groups has further broken down the barriers between majors, providing students from different majors and disciplines with more opportunities for communication, combining the emotional thinking of humanities and the rigorous spirit of science, and improving comprehensive abilities.

(5) Cultivate students' team values and participation spirit. Throughout the entire teaching process, each group member undertakes different tasks and is jointly responsible for the completion of the microfilm. This requires them to divide labor and cooperate reasonably, communicate effectively, and solve problems and conflicts in a timely manner. During this process, students' learning ability, innovation ability, management ability, coordination ability, adaptability ability, and cooperation ability are improved.

## 7. Conclusion

Regarding microfilms, many experts have expressed their views: microfilms are often associated with the youth and ignorance of the 80s and 90s generations... " Media scholar Shi Tongyu said. "The emergence of microfilms has opened up a new field of new media research, which is conducive to the formation of new models for cultivating relevant professional talents and new formats for the development of new media," said Professor Hu Zhifeng from Changjiang College of Communication University of China. "Micro movies will deeply penetrate people's hearts, because when watching them, you can take out your phone anytime, anywhere on the subway or train, jump in front of us, and become a part of our lives. What reason do we not attach importance to it in teaching and research?" said Professor Mu Deyuan from Beijing Film Academy.

"The current development of microfilms is in line with the trend and trend of national cultural development, especially the small characteristics of microfilms themselves, which can attract students from relevant disciplines in higher education to participate, improve their professional quality, and cultivate their innovative and practical abilities. By combining this event with social needs, we can stimulate college students' creative passion and cultivate talents through social activities and practice." Wang Wanliang, Dean of the School of Ethics at Capital Normal University, pointed out.

Professor Hu Zhifeng, a doctoral supervisor at the Communication University of China, pointed out that there are four fundamental changes in the development of microfilms and traditional films, namely technology, content, channels, and market industries. These changes will be a flourishing new form of media art, conducive to the formation of new models for cultivating relevant professional talents and new formats for the development of new media. Mr. Gong Jijiu stated that promoting and opening up new fields of academic research in new media through the International College Student Micro Film Festival is conducive to the formation of relevant majors, the cultivation of talents, and the encouragement of college students to create micro films.

With the further deepening of the reform of auditing teaching, auditing will combine "instrumental" and "humanistic", "localization" and "personalization". To achieve the combination of instrumental and humanistic aspects, the auditing teaching model based on microfilms is not only a requirement of the teaching stage and the development of the times, but also in line with the psychological needs of contemporary college students. Microfilms are a popular knowledge carrier for students. However, current research on this emerging phenomenon is mostly from the perspective of communication studies and has not been fully integrated with auditing teaching. The research and practice of teaching models in this field are still blank both domestically and internationally. Drawing inspiration from the project-based teaching method, conducting teaching and research practice on auditing micro film courses has strong practical significance and broad application prospects.

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