

Research on Practical Teaching of Auditing Major in Chinese Local Colleges and Universities from the Perspective of Career Development

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How to cite this paper: Cheng, F. (2025). Research on Practical Teaching of Auditing Major in Chinese Local Colleges and Universities from the Perspective of Career Development. *Creative Education*, 16, 844-853. <https://doi.org/10.4236/ce.2025.166052>

Received: May 3, 2025

Accepted: June 21, 2025

Published: June 24, 2025

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Abstract

The quality of students' career development is an important basis for measuring the quality of teaching in schools, and the evaluation of students' career development has shifted from explicit indicators in the past to matching people with the environment. To improve the quality of students' career development and achieve a match between people and the environment, the practical teaching of the auditing major in Chinese local colleges and universities integrates practical teaching with career development to design the practical teaching content of the auditing major, design the operation system of auditing practice teaching based on the principle of expectation theory, and provide guarantee measures for auditing practice teaching.

Keywords

Career Development Perspective, Auditing Major, Practical Teaching, Expectation Theory

1. Introduction

Student career development is an important basis for evaluating school teaching quality. The evaluation of student career development quality has shifted from explicit indicators in the past, such as employment rate, average salary, etc., to the match between people and the environment (Luo & Chen, 2021). The theory of person-environment fit in career decision-making holds that, compared with the occupation itself, college students pay more attention to the organizational environment and regional environment of the occupation when making career choices

(Long & Huang, 2006). In the process of career decision-making, college students theoretically describe that career returns, organizational returns, and regional returns should be regarded as a system. When choosing a career, they should comprehensively consider the social and ecological environment of the occupation and select the system with the highest long-term comprehensive returns through decision-making methods, truly achieving the best match between college students and the social and ecological environment of the occupation (Cheng, 2011). Career development needs based on the matching of people and environment focus on students themselves, national strategies, industrial and industry development, enterprises, and positions from a strategic perspective, systematically considering the integration of professional education and career guidance from college entrance. Practical teaching is a key link in developing students' ability to solve practical problems, and it is also an important platform for students' career planning and understanding the reality of employment. The training of auditing professionals in China should be based on the research of the demand for auditing positions (Sun, 2025). It is difficult to fully master and apply the professional knowledge of auditing merely through theoretical teaching. Practical teaching is more important for the career choice and career development of graduates majoring in auditing. To enhance students' adaptability to future career environments, from the perspective of students' future career development, from the perspective of the integration of practical teaching and students' employment, based on the principle of expectation theory, the practical teaching system of auditing is systematically designed by stimulating students' participation in practical teaching through high-quality employment.

2. Design Logic of the Practice System for Auditing Major in Chinese Local Colleges and Universities from the Perspective of Career Development

High-quality career development is about matching people with the environment, that is, matching students with positions, organizations, industries, and regions (Cheng, 2018). High quality employment in local colleges and universities enables students to match with positions, organizations, industries, and regions, meeting the talent demands of regions, industries, organizations, and positions as well as students' career expectations. Two key issues need to be addressed for the auditing major in local colleges and universities to achieve high-quality employment. One is to solve the matching problem between the abilities of local college students and the talent demands of employers, especially the matching problem between the practical problem-solving abilities of students and the talent demands of employers; The other is how to help students make scientific career plans and how to find the most suitable regions, industries, organizations and positions for students through employment guidance. To fundamentally solve the above problems and achieve high-quality employment in local colleges and universities, a systematic design of the auditing professional practice system is needed. Specifically, the design logic is shown in **Figure 1**.

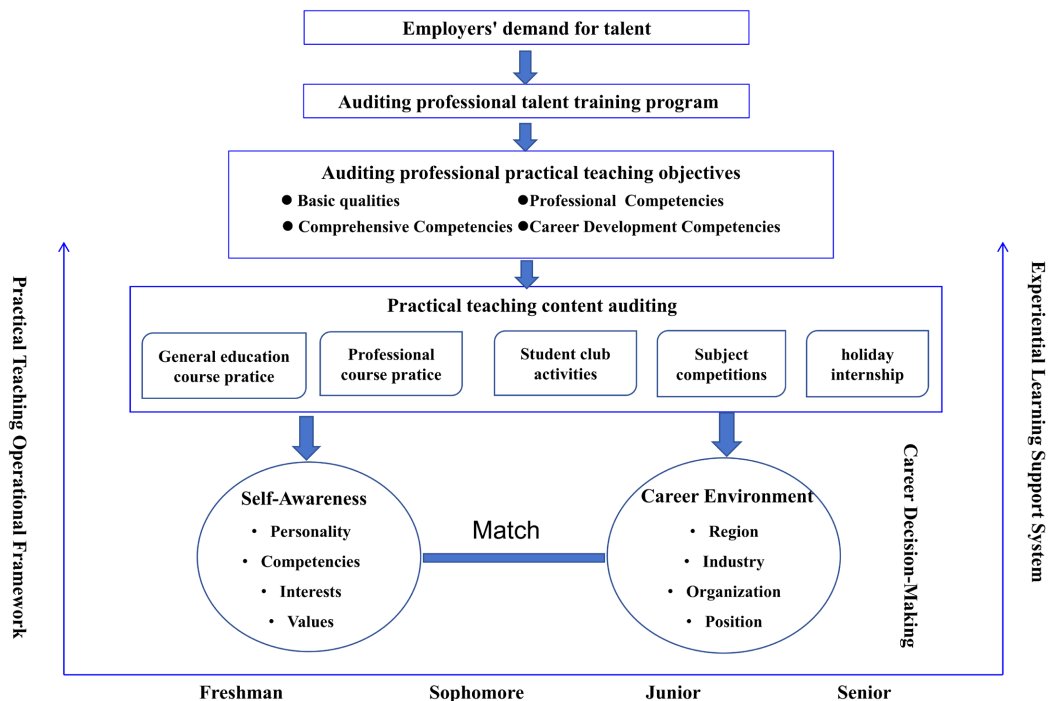


Figure 1. Design logic of the practice teaching system for the auditing major from the perspective of career development.

Specifically, local colleges and universities should first design the auditing professional course practice system based on the talent demands of employers and in combination with the positioning and talent cultivation goals of local colleges and universities, which generally includes general course practice, professional course practice, student club activities, subject competitions and vacation internships. Secondly, students’ employment guidance and career development planning should be integrated into the practice of the auditing major, guiding students to find and discover quality employment opportunities in practice, thereby achieving high-quality employment for students. Auditing practice can not only cultivate students’ basic qualities, professional abilities, comprehensive abilities and career development abilities, but also obtain employment information such as regions, industries, enterprises and positions; At the same time, it enables students to identify their own character, abilities, interests, values, etc. in practice. At the same time, professional teachers provide career and employment guidance to help students find positions that match them and achieve high-quality employment. Finally, to ensure that the practical teaching program of auditing achieves high-quality employment, it is necessary to establish a scientific and efficient practical teaching operation and guarantee system.

3. Practical Teaching Content of Auditing Major in Chinese Local Colleges and Universities from the Perspective of Career Development

According to the design logic of the practical teaching system for the auditing

major from the perspective of career development, on the one hand, it is necessary to consider the career development needs of students, and on the other hand, it is necessary to consider the talent demands of employers. Students majoring in auditing in local universities choose practical teaching contents that are beneficial to their career development based on their own career development directions and the practical teaching course arrangements of the school, and adjust the practical teaching contents year by year according to the practical situation of the previous academic year, and participate in vacation internships, subject competitions or student social team activities in a targeted manner. Secondly, the practical teaching of the auditing major in local universities needs to obtain the talent demands of employers through various channels such as employers, graduates, and teachers' research, and design practical teaching contents for auditing professionals. Then, different practical teaching projects are selected according to the academic progress and logical sequence (Figure 2). Practical teaching instructors reflect on and adjust the practical teaching contents and operation methods based on the practical teaching and students' practical teaching situations each year. Specifically, the practical contents of the auditing major in local universities include general education course practice, professional course practice, student club activities, subject competitions and vacation internships.

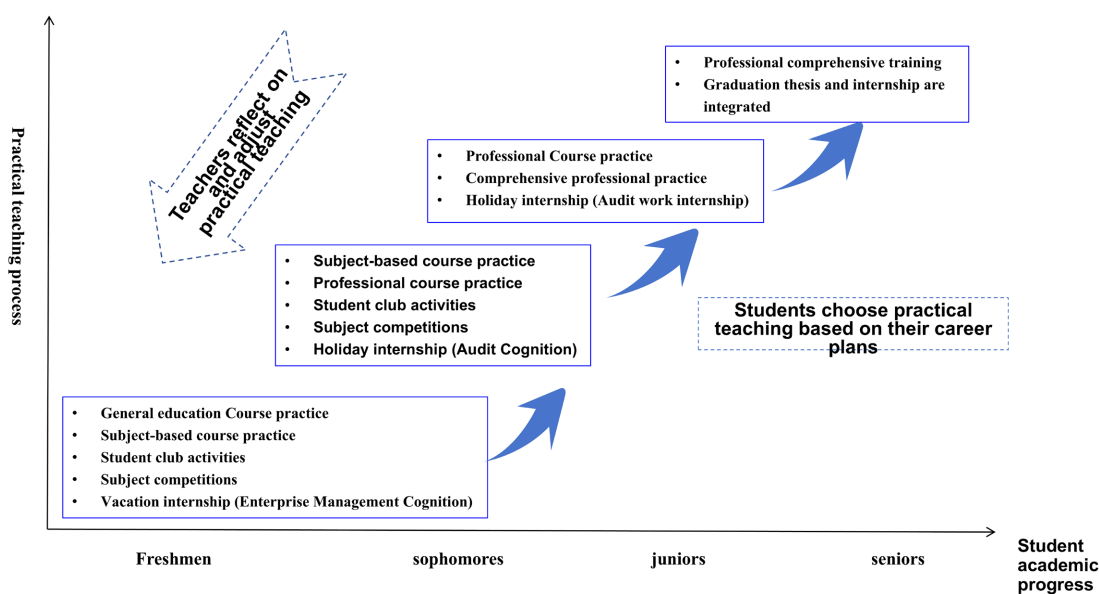


Figure 2. Practical teaching content and arrangement of the auditing major from the perspective of career development.

Professional course practice teaching focuses on cultivating students' professional abilities and is most important for improving the quality of students' career development. Integrating real industry, organization and career information into the course practice and practical course teaching process will comprehensively enhance students' ability to solve practical accounting and auditing problems in real organizations (Figure 3), while providing organizational information for ca-

reer development. In professional course practice, the principle for designing the specific content of practice is virtual practice tasks and a real enterprise environment. Each professional practice course needs to choose a real organizational background: region, industry and organization, different groups choose a specific real organization to carry out professional practice, and after the professional practice, they report and communicate with each other to obtain solutions to the problems of auditing and accounting practice in major industries in our country. In the course of professional practice, it is generally recommended to choose listed companies on various listed platforms in China, which have relatively complete company information and rich industry information, which is conducive to students' research; Students can also choose organizations that interest them and obtain the information needed for practical tasks through various forms of investigation.

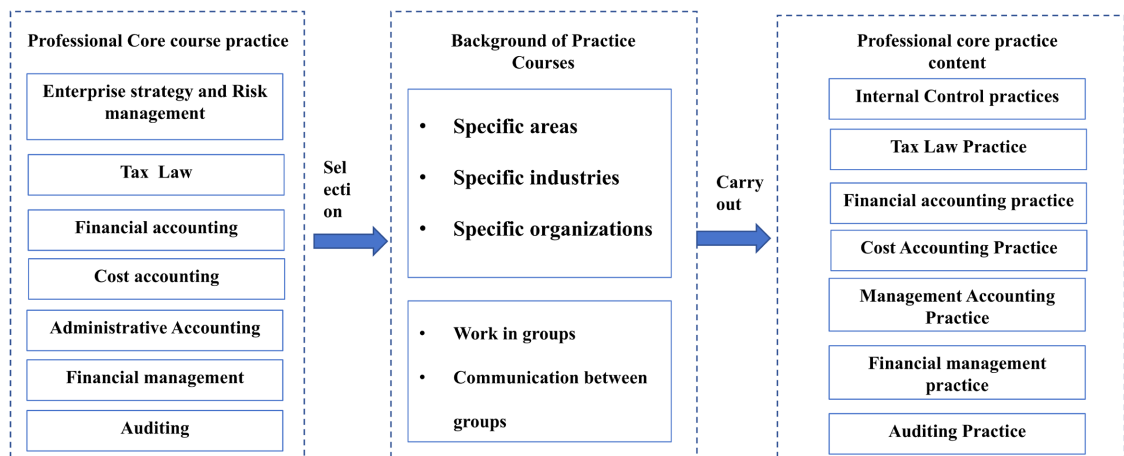


Figure 3. Design of practical content for auditing professional courses from the perspective of career development.

Student club activities, especially student cadres and club leaders, have a significant positive effect on students' high-quality employment (Jiang et al., 2018). Therefore, in the practical teaching of auditing, guide students to actively participate in student social team activities in their freshman and sophomore years and strive to become the person in charge of club activities.

Subject competitions include various levels of departmental competitions related to the auditing major. Due to the competitive nature of these subject competitions, students can be placed in a competitive environment, consider auditing accounting as part of the system, and improve their comprehensive abilities.

Internships, especially those related to the major and the main internship, play an important role in high-quality employment (Zhu & Ding, 2018). Combined with the auditing major program, the vacation internship includes three summer internships in university, namely the enterprise management internship in the first year, the auditing and accounting cognition internship in the second year, and the auditing and accounting work internship in the third year. This kind of internship is self-directed by the students, and the teachers are responsible for

guiding the students to find self-directed internship opportunities. Through the internship, the professional knowledge learned is compared with enterprise management and auditing accounting practice. On the one hand, it serves as the accumulation of practical experience for solving practical problems in enterprises with professional knowledge, and on the other hand, it serves as the basis for practice and career choice.

4. Practical Teaching Operation System of Auditing Major in Chinese Local Colleges and Universities from the Perspective of Career Development

Empirical research shows that the higher the degree of students' participation in practical teaching, the higher their employability (Zhang & Hang, 2016). Students who participated more in active learning and active activities at school had significantly higher average starting salary for employment (Guo & Wu, 2018). Therefore, how to attract students to actively participate in practical teaching is particularly crucial. Expectation theory holds that the intensity of incentives depends on the possibility of achieving job performance, rewards, and satisfying personal goals. The greater the degree of consistency or correlation among them, the greater the effect; otherwise, the smaller the effect (Miao, 2024). According to the content of expectation theory, the positive process of students' participation in practice is shown in Figure 4.

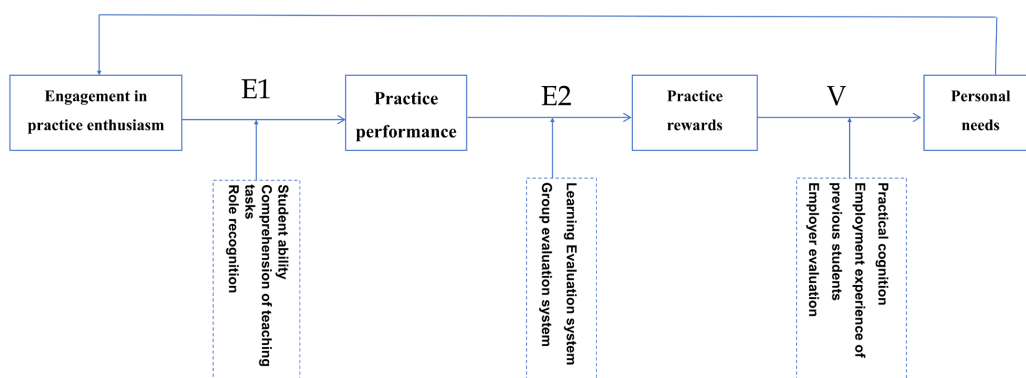


Figure 4. The operation of practical teaching based on expectation theory.

Specifically, the enthusiasm (M) of students' participation in practice depends on the following three aspects:

First, the probability E1 of students actively and diligently participating in practical teaching to complete the goals of practical teaching tasks is highly correlated with students' abilities, teamwork status, effort level, depth of task understanding, etc. The operation process of practical teaching in the auditing major: Practical teachers need to have a very clear understanding of students' abilities, practical task goals, and teamwork status, and provide students with effective guidance, such as different task decomposition for students at different ability levels, explanation and communication of practical task goals, and how to configure the team.

Second, the probability E2 of the practice reward obtained based on the completion of the practice task target, which is related to the rationality, fairness and scientificity of the practice evaluation system. In the evaluation of auditing practice teaching, the design of evaluation indicators should reflect multi-dimensional evaluation indicators such as practice results, practice process and practice attitude; The subjects of the practice evaluation should include the evaluation from all parties interested in the practice task, such as the practice instructor, the members of the practice group, the group leader, and the employer. The practice process requires continuous communication between the practice instructor and the student to help the student solve problems that arise during the practice process; The results of practice should be promptly fed back to the students.

Third, consistency between the practice rewards received and the student's personal goals (V). For local college students, high-quality employment is the dominant demand of recent graduates. It is crucial to make students feel that practical teaching achievements are highly consistent with high-quality employment, which depends on the evaluation of employers during the practice process, the employment experience of previous graduates, and the students' own practical feelings. Therefore, the closer the specific content of the practice is to real enterprises, the more it can solve the actual problems of real auditing and accounting, and the more it can reflect the value of practical teaching. For example, an auditing practical teaching system based on the needs of employers and integrated with employment guidance is more conducive to motivating students to participate in auditing practical teaching.

5 The Guarantee Mechanism of the Professional Practice System of Auditing Major in Chinese Local Colleges and Universities from the Perspective of Career Development

5.1. Establish a Classified Training Mechanism

Generally, the employment intentions of auditing students can be divided into three categories: employment in accounting firms, banks, other enterprises, post-graduate studies, and entrepreneurship. As different types of students have different employment directions, different demands from employers, and different requirements for ability and quality, local colleges and universities should provide individualized training programs and design corresponding practical teaching systems. For example, a classified talent cultivation model can be established based on the individualized development of students. On the basis of making the core courses of the auditing major compulsory, a personalized expansion module has been added, which is divided into the industry and enterprise talent course module, the academic reserve talent course module and the innovation and entrepreneurship talent course module. The industry and enterprise talent module can be further subdivided into three directions: accounting firms, banks, and other enterprises. Students can choose any one of these modules on the basis of their career planning to study more in-depth professional knowledge, enabling them to

meet the employment requirements of the multi-level auditing talent demand.

5.2. Encourage Teachers to Participate in Practical Teaching

From the perspective of career development, the design and operation of practical teaching in the auditing major require practical teachers to have strong auditing professional skills and rich industry experience, be able to integrate the most advanced auditing accounting practices in society into practical teaching, and optimize practical teaching. Therefore, on the one hand, it is necessary to mobilize and guide teachers to transform into application-oriented teachers and apply their research to practical teaching. At the same time, schools need to establish a platform for teachers to transform into application-oriented teachers and adjust the promotion mechanism, such as increasing the weight of participation in application-oriented research, serving society, and guiding students to participate in subject competitions in the conditions for professional title evaluation. In addition, there are ways to enhance teachers' practical teaching skills, such as visiting or exchanging at home and abroad, job assignments, and undertaking off-campus horizontal research projects.

5.3. Establish an Integrated Teaching Team System

Subject competitions represent one of the crucial practical teaching components for fostering students' professional practical operation capabilities, social adaptability, and employment competitiveness. To ensure the high-quality development of subject competition activities, it is necessary to establish a system that matches subject competitions. For instance, a teaching team integration system has been established, with a management system where the chief teacher is responsible, the staff of the youth league and student union organize and coordinate, and the student union, clubs and associations implement specifically. In accordance with the requirements of projectization, systematization and standardization, efforts have been made to create teaching team integration projects, build professional teaching practice platforms, and organize professional teachers to conduct concentrated training for students and participate in competitions. In addition, select and organize students for centralized training to participate in various types of auditing and accounting-related competitions held by governments at all levels or enterprises. These integrated teaching group projects focus on cultivating students' practical operation skills, improving their social adaptability and employment competitiveness through innovative practices.

5.4. Establish Off-Campus Practice and Exchange Platforms

After graduation, most auditing students are engaged in auditing, accounting, financial management, etc. in enterprises. The final decision-making power in enterprise recruitment is in the hands of the direct supervisor. Therefore, we should make full use of the advantages of auditing graduates in recruitment, establish auditing professional communication groups, and frequently recruit interns and

graduates in the communication groups to promote student employment. Facilitate professional communication between students and personnel from the human resources management department of the organization. At the same time, through communication with previous graduates, understand the personnel needs of each organization and adjust practical teaching in a timely manner according to the talent needs of the organization.

5.5. Establish an Assessment System for Science Practice Courses

From the perspective of career development, the scientific teaching evaluation mechanism simulates workplace scenarios and tasks, and provides real workplace feedback to establish a closed-loop incentive system of “teaching-practice-employment”. This evaluation model binds short-term classroom performance with long-term career development, motivating students to actively engage in the teaching process to accumulate professional competitiveness. To motivate students to actively participate in practical teaching, especially team-based practical teaching, the assessment of practical courses should be divided into a group evaluation index system and a practical report evaluation system. The weight of group evaluation can be appropriately increased to encourage students to attach importance to both the process and the results of practice. The group evaluation index system is jointly developed by the group members, and each group member’s score is determined through mutual evaluation within the group. The group performance evaluation index system usually designs assessment indicators from the perspectives of practical ability, teamwork, practical attitude, etc. The evaluation index system for practice reports usually designs specific assessment indicators in three aspects: practice content and practice presentation. The practical teaching instructor organizes professional teachers and enterprise auditing and accounting personnel to form an evaluation group to conduct a comprehensive evaluation of the group’s practical content and reports.

6. Conclusion

In the face of the new economic normal and the increasing number of graduates from local universities in China, the design of the practical teaching system for the auditing major in local universities from the perspective of career development can not only enhance the employment rate and quality of auditing major students in local universities, but also meet the talent demands of various regions and achieve a match between people and the employment environment. In the future, the practical teaching system for the auditing major in local universities based on the perspective of career development can be applied and continuously improved, ultimately enhancing the career development of auditing major students.

Conflicts of Interest

The author declares no conflicts of interest regarding the publication of this paper.

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