Study on Cultivation Mode Forensic Auditing Talents in Application-oriented Colleges and Universities

Zhe Wang
Fuzhou University of International Studies and Trade, Fuzhou 350202, Fujian, China

Abstract. With the continuous advancement and implementation of China's national rule of law, there is an increasing demand for talents who possess knowledge of both financial auditing and law in the employment market. Under the background of the construction of application-oriented universities, it is of great practical significance to strengthen the cultivation of forensic auditing talents in universities. Forensic auditing should be aimed at the cultivation of senior compound talents, and improve the forensic auditing talents training mode through the construction of an appropriate curriculum system, application-oriented teachers, and innovative teaching methods.

1. Research background, significance and ideas

1.1. Research background
With 40-year development of reform and opening up, China’s economy has entered a transformation and upgrading era. Many new problems that have emerged in the new era are no longer confined to one study field only. The special roles of multidisciplinary professionals play in dealing with new issues have been increasingly highlighted. Originated from fraud auditing at the beginning of the 20th century, forensic auditing targets to find out whether fraudulent accounting data exists mainly through techniques such as analytical review. In recent years, the financial fraud of listed companies continued despite repeated prohibition, which has undermined the legitimate rights and interests of small and medium shareholders for a long time. Apart from national conditions and institutions, from the perspective of human resources, the shortage of applied talents who are proficient in auditing, accounting, and legal knowledge to supervise the financial fraud effectively to protect the interests of the public is also one of the reasons. Since the coming of the new era, the organizational form and financial capital structure of China's enterprises have been continuously innovated, and sophisticated financial frauds have emerged endlessly. From the perspective of business, economic disputes and crimes caused by financial fraud or fraudulent accounting information become increasingly complex. Thus, how to investigate fraud, collect evidence, crack down on economic crimes, protect the legitimate rights and interests of investors, and maintain market order have become the common focus of the whole society. In addition, the number of college students graduating each year in China has been increasing year by year, and the pressure on student employment has increased correspondingly. Therefore, how to cultivate talents that meet the needs of the market is also the research background of the forensic auditing talents cultivation mode. The number of university graduates in China in the recent five years is shown in Figure 1.
1.2. Research Significance
With the continuous development of science and technology, the innovation of financial markets and financial instruments, and the upgrading of information system, the sophisticated financial frauds are coming forth constantly. Facing the intricate auditing issues in the new era, auditors not only need to master traditional knowledge such as auditing, accounting, but also legal theory and practical skills, and only in this way can they become real integrated talents of forensic auditing. The cultivation of forensic auditing talents under the background of application-oriented colleges and universities construction precisely meets the need to adapt to social progress and industrial transformation and upgrading, and it can really make a difference. It is also a positive change of the traditional situation that auditing talents training couldn’t come up with social development. In terms of graduate employment, graduates with a comprehensive knowledge structure are more competitive in employment and will have a better career prospect. Take part of the 15-year professional employment information of Nanjing Audit University as an example, the average employment rate of forensic accounting, forensic finance, and engineering auditing students with interdisciplinary knowledge background is higher than the average employment rate of students only with auditing or accounting knowledge. As show in Table 1, the number of graduates and employment rate. At present, China is in a special period of economic restructuring and continuous improvement of the legal system, meanwhile, it is also a period of high incidence of fraud. In view of this, forensic auditing talents cultivation mode has a broad development prospect in China.

![Figure 1. The number of graduates.](image)

| College Major | Auditing | Accounting | Forensic Accounting | Forensic Finance | Engineering Auditing |
|---------------|----------|------------|---------------------|-----------------|---------------------|
| Number of graduates | 326 | 251 | 206 | 165 | 121 |
| Employment rate | 97.26% | 98.80% | 97.57% | 98.79% | 99.17% |

1.3. Talent training ideas
The objective of forensic auditing talents cultivation is the guide of how those students are cultivated. When formulating the goals, colleges and universities shall follow these basic principles: First, take the market demand as the basic direction. In the current job market, traditional auditing talents are surplus, while compound talents with different academic disciplines such as law and auditing are badly needed. Therefore, the auditing professional talent training program should make timely and appropriate adjustments to meet market demand. Second, the goal should be set in accordance with the school’s situation. Colleges and universities should not copy the theoretical and practical experience of other countries without any adjustment. They should combine the characteristics of the local school with advanced foreign experience and come up with new ways for the cultivation. As far as the idea of
3. The innovation, difficulties and safeguard measures of forensic talent cultivation mode

2.1. Innovation
Through the study on the reform of forensic auditing talents cultivation, new ideas and innovations are put forward. First of all, this paper explains the situation that traditional talents are saturated while compound talents are in great demand, which provides realistic conditions to some degree for the cultivation of forensic auditing talents. Secondly, a comprehensive set of theoretical and practical training programs are proposed to make the talents cultivation feasible from the perspectives of objectives, curriculum system, teaching and assessment methods for forensic auditing talents cultivation as well as the teaching-staff building, etc.

2.2. Implementation difficulties
There are two challenges: First, forensic auditing talents are cross-disciplinary talents. In addition to mastering professional knowledge such as auditing, accounting, and economics, they also need legal theory-related knowledge and practical skills, and it requires fine learning ability. Therefore, colleges and universities can select pilot students with strong learning ability to explore a path suitable for the development of the university. Second, the cultivation of forensic audit talents also requires teachers have rich knowledge of financial auditing and law. Meanwhile, they must have comprehensive experience of auditing legal practice. This puts forward higher requirements for the faculty for forensic auditing talents training. In addition, from the perspective of practical ability training, multi-sectoral collaboration among legal departments, government auditing departments, and social auditing departments are required to achieve the best results.

2.3. Safeguard measures of implementation
Take Fuzhou University of International Studies and Trade as an example, a complete project and a management system have been established there, forming a good research guarantee mechanism, encouraging and strongly supporting teachers to conduct teaching and research activities, and in this way, the orderly and smooth implementation of teaching reform can be ensured. At the same time, the university encourages and supports the teachers to go to various accounting firms, taxation firms, and other offices to work or intern to improve their professional skills. In addition, school-enterprise cooperation is actively carried out to provide good practice for auditing students. For example, the Department of Business Administration and Ruihua Certified Public Accountants have cooperated for many years. In addition, the Department of Business Administration supports the development of the professional talent training program in the form of the introduction of professional divisions, and the introduction of lectures given by experts outside the school.
3. The construction of forensic auditing talents cultivation mode

3.1. To accurately position forensic auditing talents cultivation objectives
Forensic auditing is a practical and professional course, and its scientific positioning decides the goal of forensic auditing talents training. From the employment perspective, its proper positioning can effectively alleviate the long-standing problem of mismatch between the talent cultivation and market demand. Under the national strategy for cultivating compound talents, the cultivation objective must be to cultivate senior professionals with innovative spirit and practical ability. The training content is mainly to teach students the professional theoretical knowledge and extracurricular practical skills such as law and auditing.

3.2. Curriculum system construction for forensic auditing talents
In addition to the key traditional auditing courses, the curriculum program must also provide law courses such as civil law, administrative law, and securities law. However, students' ability is different in different colleges and universities. Therefore, colleges and universities must design appropriate teaching contents in accordance with their students' characteristics. And then, appropriate professional teaching materials can be chosen and suitable content can be designed. At the same time, in the promotion of students to master theoretical knowledge, colleges and universities should also highlight the cultivation of students' practical ability, thus the arrangement of courses, teaching materials and teaching content should also be based on the consideration of how to cultivate students' auditing practice and legal practice skills, and ultimately improve their social practice ability.

3.3. Strengthen the construction of forensic audit teaching-staff
From an overall perspective, the construction of the teaching staff is the key to the realization of the goal of talents training, the successful construction of the curriculum system, and the goal of the teaching method design. In undergraduate majors such as general auditing and accounting, almost all teachers are graduates of accounting and auditing. Judging from a nationwide perspective, in the pool of talents engaged in forensic auditing teaching, compound cross-teachers who understand both auditing, accounting, economics, and law are scarce. This problem needs to be solved comprehensively through the introduction of talents and the cultivation and upgrading of the school’s teachers.

3.4. Teaching methods innovation and assessment methods optimization
Theoretical teaching is the premise of practical teaching, while practical teaching is the sublimation of theoretical teaching. As a direction spanning many fields such as accounting, auditing, economics, law, etc., forensic auditing not only needs students to absorb comparatively crude theoretical knowledge, but also a strong professional practice. Therefore, the cultivation of forensic auditing talents requires not only the well design of theoretical knowledge, but also a key concern factor of the practical ability cultivation. From the perspective of theoretical teaching, teaching methods must be innovated, and the traditional duck-feeding teaching methods must be changed. Schools should constantly introduce effective experiences and methods such as situational teaching, simulated teaching, task-driven teaching, and case teaching to stimulate students' interest and passion for learning and to help them master the great theoretical knowledge. In terms of practical teaching, forensic auditing is a vast project in which a specific subject relies on auditing, accounting, and legal expertise to verify the authenticity and completeness of financial statements and effective accounting data, and a report will be given. In practice, many technical issues and skillful solutions are involved. For better results, teachers with rich practical experience need to teach the students personally in a cooperative enterprise or a simulated practice base inside schools. Forensic auditing also involves legal documents writing and the providing of litigation support services to protect the legitimate rights and interests of related parties. For example, teachers can divide the collection and analysis of accounting data, the collection and collation of audit evidence, the writing of legal documents, and the interpretation of legal litigation services in the forensic
auditing process into several small modules for students to complete and learn, forming a self-learning mode for students.

4. Conclusion
Forensic auditing is a complex professional across different disciplines such as accounting, auditing, management, and law. Thus, there will be higher requirements for talents cultivation in colleges and universities. After years of practice and exploration, some colleges and universities have been at the forefront in cultivating forensic auditing talents and have trained a number of high-end talents that meet market and social needs. With the construction of applied colleges and universities, to continuously strengthen the theoretical research and practical summary of the forensic auditing talents training mode will effectively promote the legal auditing profession to develop better in China.

Acknowledgements
This research was financially supported by the education reform and research project fund of Fuzhou University of International Studies and Trade (Grant NO. JF2018052).

References
[1] Cao Zhe. Analysis of the Similarities and Differences between Forensic Accounting and Independent Auditing [J]. Audit Monthly, 2009 (08).
[2] Gao Xing. Double Insurance for Governing Financial Fraud: Independent Auditing and Forensic Accounting [J]. Commercial Accounting, 2017 (11).
[3] Hu Zhiqiang and Cao Guizhen. Application of Forensic Accounting in State Auditing [J]. Chinese Audit, 2009 (11).
[4] Shu Chang. Research on the Relationship between Forensic Accounting and Independent Auditing——Based on the Perspective of Financial Fraud Control [J]. Chief Accountant in China, 2007 (07).
[5] Sui Yuming. Research on the Theoretical Relationship between Forensic Accounting and Judicial Auditing [J]. Chinese and Foreign Entrepreneurs, 2014 (01).
[6] Yang Junrui. Research on the Reform of Economic Law Course for Forensic Auditing [J]. Journal of Jixi University, 2014 (02).
[7] Yin Lijuan. Preliminary Study on Training Program of Forensic Accounting Major in Higher Vocational Education [J]. Modern Vocational Education, 2017 (01).
[8] Zhou Youmei. The International Development of Forensic Auditing and Its Enlightenment to China [J]. Journal of Finance and Trade Research, 2002 (04).