

Comparison and Analysis of the Training Philosophy for Master of Auditing Programs --Based on the Study of "Master of Auditing Training Programs" of 48 Training Institutions

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Abstract. Based on the attention given to the training of Master of Auditing programs, this study collected the "Master of Auditing Training Programs" from 48 training institutions across the country and conducted a comparative analysis of the key elements such as training objectives, training directions, training requirements, curriculum design, and degree awards. It was found that all training institutions primarily refer to the national guiding training program, while emphasizing their own disciplinary and educational advantages, reflecting the understanding and practical implementation of the training philosophy for Master of Auditing programs by each institution.

Keywords: Master of Auditing, training program, comparison, analysis

1 Introduction

The professional degree of Master of Auditing (abbreviated as "MAud") was established on February 13, 2011, following the decision of the 28th meeting of the Academic Degrees Committee of the State Council. It is the 39th type of master's professional degree in China¹. The first cohort of Master of Auditing students enrolled in September 2012, marking the beginning of the era of postgraduate talent cultivation in the field of auditing in China. Up to now, the training of Master of Auditing programs in China has entered its 11th year. The training philosophy of each training institution is primarily reflected in the training programs. This article focuses on the "Master of Auditing Training Programs" collected from 48 training institutions and conducts a panoramic scan and in-depth comparative analysis of the training philosophy for Master of Auditing programs¹. The aim is to provide reference for deepening the reform of Master of Auditing training and promoting the high-quality development of Master of Auditing education.

2 Analysis of the Basic Elements of Training Programs

2.1 Training Objectives

The training objectives for the Master of Auditing programs in various training institutions are generally based on the national "Guidelines for the Training of Master of Auditing

Professionals." They are formulated according to the characteristics and advantages of each institution's disciplines, and they are oriented towards the needs of national and regional socioeconomic development. The objectives aim to cultivate professionals who possess a good political and ideological quality, professional ethics, a systematic understanding of modern auditing and related fields, a broad international perspective, strong professional judgment in auditing, adaptability to solving practical problems in auditing, good professional competence, high comprehensive qualities, and the ability to creatively engage in high-level, applied, and multi-disciplinary auditing work².

Some training institutions highlight the integration of their distinctive training directions in the formulation of training objectives. For example, Tianjin University of Finance and Economics emphasizes the cultivation of high-level and applied auditing professionals who can play important roles in national governance, capital market governance, and organizational governance. Shanghai Jiao Tong University proposes a characteristic approach based on internationalization, informatization, and socialization. It supports research in the fundamentals and applications of accounting and auditing, with the aim of nurturing strategic auditing professionals who have both virtue and talent (potential career directions include certified public accountants, internal auditors, government auditors, CFOs, investment banking, market research, risk management, investment management, etc.)³. They aim to develop individuals with keen insight, dedicated learning ability, rigorous thinking, extraordinary leadership, and precise execution, possessing high levels of competence, high quality, and a comprehensive international, managerial, and leadership-oriented auditing expertise.

Central University of Finance and Economics describes the training objectives from the perspectives of guiding ideology, distinctive positioning, and meeting demands. Particularly in terms of distinctive positioning, they rely on the research achievements of three different research teams for characteristic training. Sun Yat-sen University, based on economics, cultivates applied and comprehensive senior professionals who can engage in government auditing, social auditing, and internal auditing work in a complex market economic environment. Zhejiang Gongshang University focuses on cultivating "management-oriented senior auditing professionals" with a sense of the overall situation, international perspective, innovative spirit, and expertise in big data auditing techniques. Chongqing Technology and Business University aims to cultivate high-level auditing professionals that meet the needs of China's economic and social development, especially in the Yangtze River Economic Belt and Three Gorges Reservoir Area. Their main focus areas include social responsibility and environmental auditing, national governance and government auditing, capital markets and certified public accountants auditing, digital finance, and big data auditing⁴. They aim to develop high-level auditing professionals with a solid foundation, strong capabilities, high quality, broad perspectives, and the ability to creatively engage in complex, applied, innovative, international, and intelligent ("three types, two transformations") auditing work, among others.

2.2 Training Directions

Among the 32 training institutions, there are varying numbers of training directions, ranging from 2 to 6. The training directions can be broadly categorized into government auditing, social auditing, internal auditing, certified public accountant (CPA) auditing, big data auditing,

and auditing theory and methods. Due to differences in disciplinary foundations, professional characteristics, regional economic and social development needs, and talent cultivation positioning, there are more than 40 specific training directions. The three most commonly offered directions are internal auditing, CPA auditing, and government auditing⁵.

2.3 Training Requirements

The specific requirements for the training of Master of Auditing programs generally include the following aspects:

2.3.1 Possess good professional ethics, academic ethics, and dedication.

2.3.2 Master the basic theories and practices of modern auditing and related fields, and have a high level of comprehensive quality and innovative potential. Possess strong adaptability, professional judgment, and practical skills to solve actual auditing problems.

2.3.3 Proficient in at least one foreign language and have good computer application skills.

2.3.4 Have good physical and mental health.

Some institutions have provided more detailed descriptions of specific requirements for the training of Master of Auditing programs. For example, Shanxi University of Finance and Economics lists the basic qualifications (academic ethics, professional qualities, professional dedication), basic knowledge (fundamental knowledge, professional knowledge), and basic abilities (acquisition of knowledge, communication and coordination abilities, problem-solving abilities, systematic analysis abilities, decision-making abilities, professional judgment abilities) that should be possessed to obtain a Master's degree in auditing.

2.4 Learning Modes

According to the national guiding training program, Master of Auditing programs can be offered in full-time or part-time learning modes. As of 2020, there were 46 institutions offering full-time programs, 4 institutions offering part-time programs, and 6 institutions offering both full-time and part-time programs.

2.5 Program Duration

The national guiding training program specifies that the study duration for Master of Auditing programs is generally 2-3 years, with a maximum limit of 4 years. Most institutions have provided clear regulations on the study duration, ranging from 2 years, 2.5 years, to 3 years. Some institutions also adopt flexible study durations, such as 2-3 years, 2-4 years, or 2-5 years. In 2020, there were 23 institutions with a 2-year full-time study duration, 3 institutions with a 2.5-year duration, and 13 institutions with a 3-year duration. For part-time programs, there were 5 institutions with a 2-year duration, 3 institutions with a 2.5-year duration, 2 institutions with a 3-year duration, and 1 institution with a 3.5-year duration.

Regarding the maximum study duration, 13 institutions did not specify a limit. Institutions that have specified the maximum study duration usually set it as 1.5 to 2 times the basic study duration. For example, among the 4 institutions offering part-time programs and the 11 institutions offering both full-time and part-time programs, the maximum study duration is consistently stated as 4-5 years. In addition, Sun Yat-sen University, Yunnan University of

Finance and Economics, and Hunan University of Commerce implement flexible management of the maximum study duration³.

There are significant differences in the study duration between different learning modes. The part-time programs generally have a study duration at least 1 year longer than the full-time programs.

2.6 Credit Requirements

The national guiding training program specifies that Master of Auditing programs should adopt a credit system, with a total of no less than 38 credits, including 32 credits for coursework and 6 credits for compulsory practical activities. The program also provides modules and course catalogs. All institutions offering Master of Auditing programs implement the credit system and follow the national guiding training program in terms of course modules and credit requirements. The minimum credit requirements in the training programs of different institutions vary, ranging from 32 to 51 credits. The main reason for the differences is that institutions have different policies regarding whether to include professional practice and thesis work in the credit requirements. Among the 37 institutions, the practical activities are credited, while the thesis work is not credited.

2.7 Curriculum Design

The specific requirements for the Master's program in auditing generally include the following aspects, as outlined by various training institutions:

2.7.1 Good professional ethics, academic integrity, and dedication.

2.7.2 Mastery of modern auditing theories, practices, and related knowledge and skills, with high comprehensive qualities and innovative potential. Strong adaptability, professional judgment, and practical abilities to solve auditing problems.

2.7.3 Proficiency in a foreign language and good computer skills.

2.7.4 Physical and mental health.

Some institutions have provided detailed descriptions of the specific requirements for the Master's program in auditing. For example, Shanxi University of Finance and Economics outlines the basic qualifications (academic integrity, professional qualities, dedication), basic knowledge (foundational and professional knowledge), and basic abilities (knowledge acquisition, communication and coordination, problem-solving, systematic analysis, decision-making, professional judgment) required to obtain a Master's degree in auditing.

2.8 Credit Requirements

The national guidance for training programs stipulates that the Master's program in auditing should adopt a credit system, with a minimum of 38 credits required. This includes 32 credits for coursework and 6 credits for mandatory practical components. The guidance also provides modules and course catalogs for curriculum design. Each training institution implements the credit system and sets course modules and credits based on the national guidance. The minimum credit requirements vary among institutions, ranging from 32 to 51 credits. The main reason for this variation is whether the institutions include credits for professional

practice and thesis work. Among the 37 institutions, practical components are included in the credit requirements, while thesis work is not. The minimum credit requirements range from 38 to 43 credits. Some institutions, such as Shandong University, also include credits for overseas exchange programs.

2.9 Degree Awarding

In the training programs of 41 training institutions, the conditions for degree awarding are explicitly stated. The basic requirements are mostly consistent with the requirements in the national guiding training program. These requirements include completing course studies, practical internships, earning the required credits, and passing the thesis defense⁴. After the evaluation by the degree evaluation committee of the degree awarding institution, the Master of Auditing professional degree is conferred⁶.

Some training institutions stipulate additional research requirements for the Master of Auditing program. For example, Tianjin University of Finance and Economics, Harbin University of Commerce, Hangzhou Dianzi University, Chongqing Technology and Business University, Sichuan Normal University, Lanzhou University of Finance and Economics, and Xinjiang University of Finance and Economics require certain research accomplishments as a condition for applying for the degree. These research accomplishments can take the form of academic papers, conference papers, investigation reports, case analysis reports, etc. Xi'an Jingong College has established the "Four Ones" training requirements as the basic conditions for obtaining the degree. This means that during their studies, graduate students should publicly publish one paper related to auditing, write one auditing-related case for the database, participate in at least one auditing-related practical project, and obtain one professional qualification certificate related to auditing⁷.

3 Conclusion

Based on the comparative analysis above, it can be observed that training institutions formulate the Master of Auditing training programs with the national guiding training program as the basic reference⁵. They emphasize highlighting their own disciplinary specialties and educational advantages, reflecting each training institution's understanding and practical implementation of the Master of Auditing program. Whether it is the establishment of training objectives, clarification of training requirements, duration of study, course offerings, course assessments, or degree awarding standards, there are both commonalities and differences, forming a vibrant landscape of Master of Auditing training. Conducting a time-series analysis of the adjustments and changes in the Master of Auditing training programs of various institutions would likely lead to valuable discoveries.

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