

# Exploration of Interdisciplinary Integration in Teaching Reform of Legal Studies and Auditing

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**Abstract:** This paper attempts to explore interdisciplinary integration from four aspects: the necessity of interdisciplinary integration between legal studies and auditing, the difficulties and challenges encountered in this integration, the ideas for teaching reform in the context of interdisciplinary integration, and the expected outcomes. The aim is to achieve an organic integration of legal studies and auditing through systematic teaching reforms, thereby providing students with comprehensive and integrated knowledge and skills training, ensuring the quality of talent cultivation, and adapting to the needs of social development.

**Keywords:** Interdisciplinary; Legal studies; Auditing; Teaching reform

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## 1. Research background

Interdisciplinary integration is a significant feature of current scientific and technological development. Vigorously developing interdisciplinary fields is a necessary requirement for improving the higher education disciplinary system in our country in the new era, and it is also an inherent demand for economic and social development <sup>[1]</sup>. Interdisciplinary fields achieve the integration, sharing, and convergence of disciplinary knowledge by crossing two or more disciplinary boundaries <sup>[2]</sup>. Therefore, the construction of new humanities disciplines emphasizes interdisciplinary integration and promotes mutual penetration and interaction among disciplines, leading to the re-creation of knowledge.

Legal studies and auditing are both important social sciences, and their intersection and integration align with the intrinsic requirements of new humanities construction, stimulating new theoretical insights. Legal studies examine laws and regulations, providing rules and standards for societal behavior. Auditing studies the authenticity and accuracy of accounting information, which forms the basis for decision-making. Both disciplines share certain connections in terms of their objects of study and objectives, which lays the foundation for interdisciplinary integration. In reality, there are many practical issues involving law and auditing, such as corporate legal affairs and financial audits, tax law matters, and tax audits. This also sets requirements for interdisciplinary talent cultivation in legal studies and auditing at institutions of higher education. Therefore,

this paper attempts to explore the interdisciplinary integration of legal studies and auditing in higher education institutions.

## **2. Necessity of interdisciplinary integration between legal studies and auditing**

### **2.1. The intrinsic connections between these two disciplines**

There is a close and intrinsic connection between legal studies and auditing. Legal studies provide the legal basis and normative constraints for auditing practices, while auditing practice, in turn, contributes to the improvement of relevant laws.

Firstly, legal studies provide a legal basis for auditing activities. Auditing must be conducted within the framework of established laws, and legal studies establish the fundamental principles that guide auditing work. Laws such as the “Auditing Law” and the “Anti-Fraud Law” clearly define the responsibilities, contents, and procedural requirements of auditing departments, setting legal boundaries for auditing activities. Auditors must adhere to the principle of independent auditing under the rule of law.

Secondly, legal studies impose normative constraints on auditing activities. Not only do they define the enforcement powers of auditing departments, but they also establish mechanisms to limit the exercise of these powers. For instance, penalties are imposed for misreporting audit results or fraudulent behaviors, reducing moral hazards. Such legal norms help ensure the fairness and authority of auditing activities.

Lastly, auditing practice can drive the improvement and development of related laws. The experience gained by auditing departments during enforcement and supervision can provide a basis for revising and improving relevant laws. If legal loopholes or inconsistencies with actual conditions are identified, suggestions for legal amendments can be proposed. New auditing matters and methods may emerge, requiring corresponding legal recognition.

### **2.2. The need for social development**

As societal and economic relationships evolve, the need for composite auditing and legal talents is growing. The integration of legal studies and auditing can cultivate professionals who meet this demand.

Firstly, cases of economic crime are becoming increasingly complex, necessitating the involvement of composite talents in investigations. With economic globalization and advancements in information technology, economic crimes exhibit transnational and organized characteristics, involving substantial amounts and sophisticated methods<sup>[3]</sup>. Investigators not only need to be familiar with legal knowledge but also to understand accounting and auditing to uncover evidence chains, thereby enhancing the efficiency of solving cases.

Secondly, the big data environment provides additional dimensions for auditing, requiring legal analytical skills. Big data offers diverse analytical perspectives for auditors, who must not only identify problems from the data but also apply legal reasoning to interpret and substantiate complex data, leading to comprehensive audit conclusions.

Thirdly, new auditing matters require legal guidance. Some new auditing areas involve specialized legal knowledge, such as environmental audits requiring familiarity with environmental protection laws, and cybersecurity audits requiring knowledge of cybersecurity laws. Without understanding the relevant laws, auditors cannot conduct audits in compliance with regulatory requirements.

Fourthly, business operations require risk management awareness, necessitating legal risk audits. As market competition intensifies, businesses face various legal risks. Legal risk auditors are needed to review contracts and study regulatory policies to identify and mitigate legal risks.

Fifthly, corporate internal controls and governance require legal oversight. Modern corporate governance

requires compliance audits to assess whether operations conform to relevant laws and internal regulations, providing legal oversight, which demands that auditors possess legal knowledge.

### **2.3. The enhancement of the quality of talent cultivation**

The interdisciplinary integration of legal studies and auditing can break down disciplinary barriers and optimize teaching content and methods. This contributes to students' comprehensive and systematic mastery of knowledge, fostering innovative thinking abilities.

Firstly, it can promote the formation of a systematic knowledge structure. Students can deepen their understanding of both disciplines, eliminate disciplinary silos, and develop a coherent knowledge system, gaining a clearer understanding of the connections between the two.

Secondly, it can cultivate students' ability to integrate knowledge and apply it comprehensively. Through case studies and simulations, students can learn to use legal analysis tools and auditing methods effectively, enhancing their ability to analyze and solve complex problems.

Thirdly, it can broaden students' career options. Students with knowledge in both legal studies and auditing can pursue a wider range of careers in auditing and legal affairs, expanding their employment opportunities.

Fourthly, it can stimulate students' agility of thought and innovative spirit. Interdisciplinary teaching can break out of traditional disciplinary frameworks, encouraging students to think across boundaries, actively acquire knowledge from multiple fields, and thus foster an innovative mindset and flexible thinking.

## **3. Existing difficulties and challenges**

The main difficulties and challenges in constructing an interdisciplinary program between legal studies and auditing include the following:

- (1) Challenges in building faculty: There are few teachers with backgrounds in both legal studies and auditing. Most instructors have expertise in only one discipline. Building a high-quality faculty team with expertise in both disciplines presents a significant challenge. Even when a team is assembled, it may take time to develop strong collaboration and teamwork.
- (2) Differences in disciplinary culture: Legal studies and auditing have distinct disciplinary cultures. Legal studies emphasize theoretical exposition and conceptual reasoning, whereas auditing focuses more on practical application. Differences exist in the selection of teaching content and methods. Finding a balance between these two cultures and achieving coherence requires coordination and time.
- (3) Complexity in selecting teaching content: Interdisciplinary programs need to identify the intersecting knowledge content between the two disciplines. Content selection should reflect the interdisciplinary nature while maintaining systematic coverage. This involves studying the knowledge frameworks of both disciplines and requires extensive exploration to establish a scientifically sound curriculum, which necessitates time and effort.
- (4) Increased student workload: Adding new interdisciplinary courses to an existing curriculum increases the student workload. It is necessary to reduce non-essential courses while introducing elective courses to maintain the overall course load. However, improper handling could lead to excessive workload issues.
- (5) Difficulty in determining assessment methods: Assessing students' comprehensive abilities and innovative thinking requires more than traditional closed-book exams. Open-ended reports, project designs, and other new assessment methods are needed. This poses new challenges for instructors in creating and evaluating assignments.

- (6) Insufficient practical training facilities: Interdisciplinary programs require new practical training projects, but cooperation with professional institutions can be challenging. Improvements and expansions in training venues and facilities are needed, which require financial support.
- (7) Challenges in management and resource allocation: Existing teaching management systems need adjustment and innovation, along with enhanced coordination among different departments. Resource allocation faces pressure and requires more support from external sources <sup>[4]</sup>.

In summary, advancing the construction of emerging interdisciplinary programs is a long-term endeavor. It requires sustained exploration and the development of targeted strategies to gradually overcome these difficulties and advance the interdisciplinary program between legal studies and auditing.

## **4. Thoughts on teaching reform for the integration of legal studies and auditing**

### **4.1. Adjustment and optimization of the teaching content system**

- (1) Increasing legal knowledge and skills courses: More legal courses are incorporated into the compulsory curriculum of auditing majors, such as auditing legal norms, civil and commercial law, and jurisprudence, to strengthen legal theory education.
- (2) Establishing case analysis courses: Specialized case study courses are offered, such as auditing case analysis and legal case analysis. Legal theory is integrated with practical cases to enhance students' ability to analyze problems using legal thinking.
- (3) Developing interdisciplinary elective course modules: Elective modules that offer courses like forensic auditing, the application of evidence law in auditing, and legal risk auditing are added to the existing curriculum, broadening students' knowledge base.
- (4) Constructing integrated course projects: Legal and auditing courses are organically combined to form integrated projects like case studies and course papers, allowing students to achieve mutual learning during the process.

### **4.2. Reform of teaching methods with emphasis on case teaching**

- (1) Focusing on case teaching: Typical cases with legal features and auditing significance are collected, covering categories like economic crimes, contract disputes, and corporate governance. Cases such as financial fraud and contract disputes are used as teaching materials to train students in identifying issues using auditing skills and proposing legal analyses and solutions.
- (2) Conducting scenario simulation teaching: Activities including simulated courtrooms, mock auditing projects, and contract negotiations can be designed, where students engage in role-playing to learn legal reasoning and verbal expression.
- (3) Combining practical training: Specific practical training projects like on-site auditing inspections and document writing exercises can be set up to enhance students' operational skills and increase their practical experience in legal practice.
- (4) Increasing classroom discussions: Recent typical cases are selected, such as a listed company's financial fraud case, for discussions on the legal and auditing issues involved to foster critical thinking and teamwork.

### **4.3. Establishment of a high-quality faculty team**

- (1) Hiring high-level part-time instructors: Professional teachers from law schools and experts from auditing practice departments are hired as part-time instructors. These part-time instructors can

complement the single-discipline knowledge structures of full-time teachers and help build a multidisciplinary teaching team.

- (2) Forming mixed-type teaching teams: Full-time and part-time instructors collaboratively teach courses as a team. Full-time instructors have a better understanding of the students, while part-time instructors bring practical experience, leveraging each other's strengths to improve teaching quality.
- (3) Supporting teachers in dual-discipline training: Teachers are encouraged and financially supported to participate in interdisciplinary training to learn about the second discipline. Training programs offered by universities or practical departments are chosen to quickly enhance dual-discipline competencies.
- (4) Establishing a bidirectional exchange mechanism: Teachers regularly participate in exchanges with related practical departments to gain firsthand experience in practice. Plus, practical experts are invited to guide teaching, fostering bidirectional exchange between school and enterprise <sup>[5]</sup>.
- (5) Providing training on teaching methods and tools: Specialized training sessions are organized to teach case teaching methods, scenario-based teaching, and multimedia presentation techniques. These sessions help teachers master various teaching methods and tools, facilitating classroom teaching.
- (6) Offering support for teaching research: Dedicated research topics are established to support teachers in conducting research on the integration of legal and auditing studies, leading to teaching achievements and enhancing teaching capabilities.
- (7) Establishing a model teaching mechanism: Highly skilled teachers are hired to conduct model classes and record excellent teaching examples for sharing. Micro-class competitions and case design competitions are organized among teachers to create a competitive atmosphere for improvement.

#### **4.4. Reform of the evaluation mechanism**

- (1) Emphasizing process evaluation: Students' regular performance, such as attendance rates, classroom participation, and homework quality, are included in the final evaluation, accounting for approximately 20%. This encourages students to prioritize their daily learning and develop good habits.
- (2) Utilizing various examination methods: Closed-book exams are used to test foundational theories, while open-book exams evaluate comprehensive analytical skills, and computer-based exams focus on operational skills. These exams ensure a variety of assessment methods.
- (3) Designing open-ended questions: Open-ended questions, such as case analysis and application essays, are included in closed-book exams to test students' ability to apply knowledge to solve problems.
- (4) Adding professional skill assessments: Assessments based on practical job needs are incorporated, such as drafting legal documents and completing specific auditing tasks, to strengthen the evaluation of professional skills.
- (5) Encouraging diversified assessments: The use of coursework is emphasized, such as papers and course designs, beyond traditional closed-book exams to assess innovative thinking and problem-solving skills.
- (6) Implementing comprehensive training assessments: Interdisciplinary training projects that test students' ability to apply knowledge to solve complex situations are designed.

By deepening reforms in evaluation mechanisms, the assessments become more objective and varied, truly testing students' mastery of knowledge and skills. This requires ongoing improvement and innovation by educational institutions to meet the requirements of new talent cultivation trends.

#### **4.5. Reform of practical training conditions to ensure teaching quality**

- (1) Establishing stable internship and practical training bases: Cooperation with courts, procuratorates, law firms, and accounting firms can provide internship positions, allowing students to gain experience at

frontline organizations.

- (2) Developing complete practical training syllabi: training objectives, practical projects, and assessment criteria are clearly defined to standardize the training process and control quality.
- (3) Building simulation courtrooms and debate platforms: Simulation courtrooms and debate platforms are built on campus for realistic case simulations and debates.
- (4) Enhancing practical training equipment and information technology: Classrooms are equipped with computers, printers, and dedicated networks for case teaching and skill training.
- (5) Designating specialized practical training classrooms and spaces: Specific classrooms for practical training are allocated within the teaching building and spaces on campus are planned for practical training needs.
- (6) Engaging practical experts for guidance: Professionals like judges, lawyers, and auditors are invited to provide guidance on practical training, enhancing its relevance.
- (7) Establishing a bidirectional evaluation mechanism: Students are encouraged to assess practical training units, while the units also evaluate the students, fostering positive interactions.
- (8) Strengthening practical training faculty team construction: Experienced professionals are hired to serve as practical training instructors and guide students.
- (9) Establishing comprehensive practical training management systems: Comprehensive management systems are developed for practical training to strictly regulate the training process and ensure its effectiveness.
- (10) Emphasizing the application of practical training outcomes: Students' practical training results are compiled into a publication to benefit more students and provide references for relevant organizations, facilitating the application of the results.

By strengthening practical training conditions, a high-level practical teaching environment is provided for students, effectively enhancing practical skills and achieving the goals of talent cultivation.

#### **4.6. Strengthening reform support measures**

- (1) Increasing resource investment: Additional resources are allocated to ensure the implementation of reform measures, such as adjusting curricula and developing new textbooks, establishing practical training bases, and organizing teacher training.
- (2) Improving management system construction: Management systems adapted to interdisciplinary program construction are established, including teaching plan management, course setting, credit system management, and practical training management. Strict quality monitoring mechanisms are formulated for teaching processes.
- (3) Enhancing team collaboration: Reform and integration construction is a systemic project that requires collaborative efforts from all functional departments of the school. Departments responsible for curriculum construction, faculty team building, and practical condition construction must work together to achieve the goal.
- (4) Refining teaching assessment mechanisms: Systematic teaching effect assessment mechanisms are established to comprehensively investigate and evaluate teaching content settings, processes, faculty levels, and practical training effects. Student evaluations of teaching are implemented to identify problems and make improvements.

By strengthening resource support, institutional construction, organizational guarantees, and process evaluations, we can promote the smooth implementation of reforms, achieve expected results, and realize the

goals of talent cultivation.

## **5. Expected outcomes**

Through the implementation of the aforementioned measures, the integration and reform of legal studies and auditing are expected to achieve the following outcomes.

### **5.1. More rational and systematic student knowledge structure**

Students will be able to grasp the foundational legal theories, such as jurisprudence, general principles of civil and commercial law, and evidence law, as well as the basics of auditing, including auditing principles, methods and techniques, and accounting ethics. They will have a clear understanding of the relationship between legal norms and auditing practices, resulting in a more systematic and comprehensive knowledge structure.

### **5.2. Improved skills in problem analysis and solving**

In case-based teaching, students will be required to use legal analytical frameworks to think critically about problems, identify their legal nature and relevant laws, and collect evidence and verify facts using auditing procedures. Students' ability to integrate knowledge and apply it to solve complex problems will be enhanced through this type of teaching.

### **5.3. Enhanced employment competitiveness and adaptability**

Students equipped with legal studies and auditing knowledge will be qualified for positions requiring expertise in both areas, such as legal advisors, auditors, and legal auditing specialists. They will have a broader range of employment options and be better prepared to meet the demands of their jobs.

### **5.4. Formation of a new talent cultivation model**

The curriculum will be integrated, with case teaching, scenario simulation, and practical training being employed as innovative teaching methods. The evaluation system will be reformed to focus on process assessment, open-ended questions, and comprehensive practical training assessments, achieving a comprehensive transformation of teaching.

### **5.5. Improved teaching quality for both disciplines**

By optimizing the faculty, improving teaching methods, and innovating assessment methods, the teaching tools for both disciplines will become more diverse. The interaction between teaching and learning will be strengthened, leading to improved teaching quality and achieving a synergistic effect.

## **Disclosure statement**

The author declares no conflict of interest.

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