

Ecological Interpretation of Regional Elements in the Design of Local and Korean Urban Public Facilities

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Abstract: *In the planning and construction of modern city, how to highlight the regional elements of the city and show the ecological design of the city has become the key content. Public facility design is an important part of urban construction. On the one hand, it is directly related to the public life, and on the other hand, it is closely related to the urban context and future development. Based on this, this paper mainly discusses the regional elements and ecological interpretation in the design of urban public facilities in our country and South Korea, aiming to provide reference for the subsequent design. To answer our research question, we begin by constructing a sample of all Chinese non-financial firms listed in the A-share market between 2007 and 2018 (n=29,181). We obtain financial statement data from the China Stock Market and Accounting Research (CSMAR) database. We obtain individual audit partner's demographic information, such as gender and educational background, from the Chinese Research Data Services CARD database and the China Institute of Certified Public Accountants (CICPA) website. We lose 1,674 observations because we cannot find the signing auditor's demographic information needed in the Heckman's model and PSM; we further delete 4,783 observations because they do not have enough firm financial data to compute the variables used in our empirical tests; we exclude 672 observations because the annual reports are signed with three auditor signatures. Our final sample consists of 22,052 firm-year observations.*

Keywords: Regional Elements; South Korea; Urban Public Facilities.

1. INTRODUCTION

Along with the continuous development of human society, industrialization, design also gradually by the basis of the industrial revolution in the field of modern design diversified, nationalization, the postmodern design and transformation of regional, and local element is one of the most important content of the performance, especially played a key role in urban construction related design [1]. In recent years, with the continuous depletion of natural resources and ecological environment of damaging, the social from all walks of life come to realize that modern human activities on the ecological environment caused by the serious negative impact, and under the background of the rapid advance of urbanization, people increasingly attach importance to the ecological environment in the important role of healthy living and sustainable development, the ecological design concept of low carbon and environmental protection has received more attention and praise. In the design industry, how to effectively highlight ecological environmental protection has become a research focus, especially in the design of public facilities related to urban construction.

The teacher-student relationship is the most basic social relationship in education and teaching activities. As a basic condition of education and an important teaching variable, it has an important impact on the smooth progress of education and teaching activities and the quality of teaching effect. In reality, the relationship between tutors and postgraduates has the problems of utilitarianism, cold desertification and contradiction. The factors leading to the alienation of teacher-student relationship are not only related to the absence of graduate education system and management, but also related to the development of social environment, the decline of traditional teacher Taoism and the influence of modern teacher-student concept. Teacher ethics construction is an important perspective to understand and construct harmonious teacher-student relationship.

2. REFINE ELEMENTS AND SIMPLIFY PRESENTATION

In general, the original form of regional elements is more concrete and difficult to be directly applied to the design. Even if it can be applied directly, it is often a serious violation of ecological concepts due to complex forms and processes, many procedures and large amounts of materials [2]. For example, in the design of bus kiosk system in Suzhou, Jiangsu Province, Suzhou's traditional architectural elements are integrated into the design of bus kiosk in

the middle and old urban areas, and the street lamps on some road sections adopt traditional lamp shapes. the design of such public facilities follows the traditional way in terms of form, material and technology.

Although the regional cultural characteristics are well displayed, the characteristics and flavor of the Times are obviously insufficient. Moreover, due to the complicated technology and high cost, it does not adapt to the ecological concept of modern cities. In the construction of new urban areas in Suzhou, the design of some road sections adopts purification of traditional elements and simplifies unnecessary and redundant elements or complex images, which not only embodies the essence of regional culture, but also conforms to the modern urban concept and better interprets the ecological design concept compared with the old urban design. While in South Korea for the use of traditional regional elements also attaches great importance to the purification and simplify the processing, such as when designing the gyeongju tower ", to "huanglong temple tower" the implementation architecture with the regional symbolism silhouette type processing, into the shadow form in the modern architectural design, simplified treatment of design form is easier to materials for processing and production. Compared with the direct application of traditional elements, the extraction and simplified expression of traditional elements can reflect novel creativity, highlight the image of regional characteristics, and effectively show the concept of ecological design.

2.1 Literature Review

Most audit literature focuses on the positive role of high-quality audit over financial reporting (see DeFond and Zhang 2014 for a review). However, many of the characteristics identified by researchers that contribute to high-quality audits, such as Big N auditors, are not specific to individual auditors who are responsible for lending credibility to clients' financial statements. One of the reasons why studies of audit quality on an individual level are limited is the lack of auditor data in many countries. Following the call from DeFond and Francis (2005), scholars begin to identify countries, including Australia, China, Finland, and Sweden, where the audit reports are signed at the individual auditor level. Using unique data from these countries, researchers are able to study auditor characteristics, such as auditor rotation and industry expertise, that contribute to high audit quality (Carey and Simnett 2006; Chen, Lin, and Lin 2008; Chin and Chi 2009; Chen, Sun, and Wu 2010; Karjalainen 2011; Zerni 2012; Gul et al. 2013). For example, Gul et al. (2013) use a large set of Chinese archival data and show that individual auditors have both economically and statically significant effects in explaining the variations in audit quality beyond those attributable to audit firm and audit office characteristics.

Among individual auditor attributes, auditor workload is a particularly important area that has attracted scholarly attention. For example, Sundgren and Svanstrom (2014) find a negative association between the number of audit assignments and the likelihood of a going-concern opinion in private Swedish companies. Gul et al. (2017) find that audit partners with more public clients are associated with lower audit quality, captured as earnings management identified by the Chinese regulators, the probability of avoiding small losses, and going concern issuance for financially distressed clients. Lai et al. (2018) show that Malaysian auditors with multiple clients are associated with lower earnings quality, proxied by their clients' total accruals and discretionary accruals. In summary, prior research generally finds that there is a negative association between heavy auditor workload and audit quality.

However, as Goodwin and Wu (2016) point out, the relations between auditor busyness and audit quality should be interpreted with caution as they "could be spurious and do not necessarily have any causal interpretation" (page 343). Using Australian data between 1999 and 2010, and authors show that the number of clients an audit partner has is not statistically associated with audit quality and interpret this lack of significance to be consistent with the argument that a rational auditor in equilibrium would not choose to take on so many clients that he becomes too busy and must sacrifice audit quality. The authors further find that when exogenous shock from accounting scandals likely deviate auditor busyness from an optimum level, there is a negative relationship between APB and going-concern opinion issuance, but not client earnings management. As such, whether and how audit quality is affected by heavy auditor workload is still unclear. Our paper revisits this important research question.

2.2 Hypothesis Development

Attention is a rare cognitive resource, as it is an individual's conscious processing of external information input (Kahneman 1973). According to Hirshleifer, Lim, and Teoh (2009), "Because minds are finite, attention must be allocated selectively. When individuals try to process multiple information sources or perform multiple tasks simultaneously, performance suffers" (page 2290). Mounting psychology literature provides evidence that an

individual performs much worse when attention is divided or when multitasking (Stroop 1935; Cherry 1953; Broadbent 1958; Moray 1959; Treisman, Davies and Kornblum 1973; McLeod 1977; Pashler and Johnston 1998; Simons and Chabris 1999). Similar results are found in accounting contexts. For example, when investors face a greater number of same-day earnings announcements, their immediate price and volume reaction to a firm's earnings surprise is much weaker (Hirshleifer et al. 2009). As the number of forecasts an analyst issues in a single day increases, forecast accuracy significantly declines (Hirshleifer, Levi, Lourie, and Teoh 2019). When the board of directors becomes busy as a result of acquiring more seats on other companies' boards, their initial company's performance suffers (Fich and Shivdasani 2006; Cashman, Gillan, and Jun 2012). Overall, prior literature suggests that an individual's work quality decreases as workload increases.

We argue that in the process of verifying annual financial statements and issuing audit opinions, the more attention an auditor assigns to each client, the higher the audit quality. Given that a large body of the auditing research suggests a negative relationship between workload pressure or time pressure and audit quality (McDaniel 1990; Malone and Roberts 1996; Otley and Pierce 1996; Willett and Page 1996; Shapeero, Koh, and Killough 2003; Caramanis and Lennox 2008; Lopez and Peters 2012; Lambert, Jones, Brazel, and Showalter 2017), we believe that when auditors have a large clientele, audit quality is likely to be compromised:

H1: Audit quality is negatively associated with the number of clients an audit partner has.

3. PARTIAL APPLICATION AND DECOMPOSITION PERFORMANCE

For the more complex phenomenon of regional elements mentioned in the appeal, in addition to purification, but also in the local application. This is because no matter how complex image is made up by several simple image, choose the typical regional element, when the expression is more easily, and is beneficial to simplify the production materials and processing technology, give full play to the advantages of modern science and technology, can be used in mass production, reduce the proportion of complex process, realize the goal of ecological environmental protection [3]. For example, in the design of the new railway station in Suzhou, Jiangsu province, jiangnan pane elements are selected as the content of image expression, and only local elements are selected, which is consistent with the modern design process.

At the same time, in the design of hangzhou Bus rapid Transit station in Zhejiang, jiangnan pane elements are also selected, and only some relatively typical elements are selected, which not only meet the requirements of bus station transparency, but also reasonably and cleverly present the regional culture. In addition, in order to ensure more convenient production and processing, regional elements can be decomposed and combined in the form of standard components. Such as South Korea busan expressway entrance design, the choice of the waves this image, the choice of regional elements well embodies the image of busan as coastal tourist city, through the same components of various Angle waves produced by the rotation of image, on the one hand, shows the regional elements, on the other hand the use of a single element is helpful to mass production, If one of the components is damaged, it can be quickly repaired and replaced. In a word, the decomposition of regional elements can better express the ecological concept. This article first elaborates on the background and connotation of blended teaching reform, as well as the current problems in the teaching of "Financial Management". Then, it proposes the specific steps for implementing blended teaching in "Financial Management", redefines the teaching objectives of the course, systematically plans the content of several modules in the "Financial Management" course, selects the BOPPPS teaching mode, equips the teaching staff, and designs a new evaluation system. Finally, it issues that students and teachers need to pay special attention to were proposed based on the implementation process.

3.1 Intelligent learning provides a prerequisite for blended teaching of Financial Management

The development of educational informatization and intelligence has given birth to intelligent learning. In the context of intelligent learning, intelligent teaching platforms such as rain classroom and superstar, as well as rich platform resources, have provided great convenience for the blended teaching of "Financial Management". This also coincides with the requirement of informatization to promote educational modernization proposed in "China Education Modernization 2035". Intelligent learning focuses on personalized and real-time interactive learning, pursuing initiative, efficiency, naturalness, and long-term learning. It advocates the use of problem-based, situational deductive, and task driven teaching methods, which is consistent with the main idea of blended teaching in Financial Management.

3.2 Blended teaching of Financial Management can help students independently develop learning plans and achieve personalized learning

The blended teaching reform helps teachers and students maximize the integration of teaching resources on the internet, and can maximize educational benefits; It helps to strengthen the interaction between teachers and students, achieve students' self summarization and improvement of the entire knowledge structure, and thus achieve the goal of talent cultivation, greatly improving teaching quality, and achieving breakthroughs in learning outcomes for students. On the one hand, in the blended teaching reform of online and offline interaction, online activities have greater flexibility and autonomy and students usually determine a relatively suitable time, location, and optimal mental state to learn based on their own situation. On the other hand, online activities mainly focus on watching online videos. For some obscure and difficult to understand knowledge, students can choose to watch multiple times or choose videos that are suitable for themselves to learn, in order to understand the obscure knowledge and achieve good preview effects.

3.3 Blended teaching of Financial Management can cater to the characteristics of current college students

In the current era of increasingly mature internet technology, various teaching software are available. The reform of blended teaching needs to be implemented through communication methods such as Tencent Meeting and QQ, as well as teaching platforms such as Mooc and rainclassroom. College students living in this era are greatly influenced by the internet and have mature internet thinking. They can use various mobile tools such as mobile phones for learning, and have a high acceptance of information technology and teaching software, making it easy to carry out blended teaching reforms.

4. LOCAL MATERIALS ARE INTENSIVELY REFLECTED

On the one hand, regional elements carry the history and culture of the city, on the other hand, they also cover geographical information, natural climate and other contents. Because of its special geographical location, many cities have a large number of special material resources that can be used, which is an important content of regional elements. It is precisely because of these materials that urban public facilities design has unique advantages. In the design process of urban public facilities, it is the most extensive and convenient choice of material source due to more materials with regional characteristics, which is convenient for local direct processing and transportation. For example, in Jeju Island, South Korea, a large number of basalt materials are produced by local volcanic activities, so they are widely used in the design of public facilities such as buildings, Bridges, sculptures and pavement, which not only reflect regional characteristics, but also reduce production costs and facilitate maintenance and maintenance. Based on the perspective of ecological design, regional materials are more green, environmental protection and practical choice.

Therefore, ecological design concepts such as localization, naturalization, intensification and integration of nature and man should be followed in the design of urban public facilities, with more emphasis on recycling, reuse and sustainable development. In addition to the regional materials mentioned above, many regional crafts and technologies are also precious resources deposited by urban history and culture for many years. They not only contain rich regional culture, but also are closely related to regional materials and crafts. For example, in the buildings of Suzhou, Jiangsu province, a large number of white walls and black tiles are used, reflecting the characteristic materials and techniques accumulated by local residents for a long time. At the same time, in the design of underground square of suzhou new railway station, the regional materials and technological characteristics are effectively used in the design of public facilities.

4.1 Determination of course teaching objectives

From the perspective of intelligent learning, there are certain differences in the teaching objectives between the blended teaching mode of Financial Management and the traditional teaching mode. Based on the current concept of precise ideological politics and big data, intelligence, mobile internet and cloud computing, teaching objectives can be fully integrated into the ideological and political objectives of the curriculum on the basis of traditional cognitive, skill, and emotional goals, making the objectives of blended teaching more comprehensive. At the same time, students will be familiar with the tool of big data, intelligence, mobile internet and cloud computing and have the ability to solve enterprise financing, investment, working capital management and profit distribution in an artificial intelligence environment.

The development of blended teaching in Financial Management cannot be separated from mobile devices such as mobile phones and tablet computers. However, in order to meet the needs of life, work, and learning, there are

many apps that need to be downloaded and used on mobile devices, occupying a large amount of memory. The teaching platform alone involves many apps such as rain classroom, Xuexitong, Zhidao, and MOOC, and different courses may choose different platforms which will cause great trouble to students. Teachers can discuss and communicate with each other when choosing a teaching platform, especially when different teachers in the same class try to choose a consistent teaching platform.

4.2 Reconstructing Course Content

The traditional content of "Financial Management" mainly includes the basic values required for financial management activities, as well as activities such as how to determine financing methods and amounts, investment feasibility analysis, current asset and current liability management, and dividend policy determination. In blended teaching, the course content is divided into five gradients: basic knowledge, basic theory, validation type experimental projects, comprehensive type experimental projects, and extracurricular quality expansion. Basic knowledge and theories mainly introduce the values, fundraising methods, capital structure, investment feasibility analysis, dividend policy formulation, etc.; Validation type experimental projects focuses on analyzing fundraising, investment, working capital management, and dividend distribution behaviors, cultivating students' application abilities; Comprehensive type experimental projects focuses on examining students' overall application and analysis of the aforementioned modules, guiding them to independently select small and medium-sized enterprises for financial management activity analysis; Extracurricular quality expansion requires students to attach importance to the future fate of small and medium-sized enterprises, analyze the prospects of enterprises through writing course papers and research reports, and improve their comprehensive abilities.

4.3 Choosing Teaching Mode

In addition to enriching teaching methods, the BOPPPS model can also be introduced, which mainly involves the steps of bridge-in, outcome, pre-test, participation, post-test, and summary. Bridge-in mainly involves raising challenging questions, introducing news and current events, celebrity quotes, stories, etc. to attract students' attention and establish learning motivation.

The outcome is consistent with the teaching objectives mentioned earlier, with the aim of enabling students to clarify the requirements that need to be achieved in each step and activity before formal learning. In the pre-test activities, it is possible to consider adding interactive Q&A between teachers and students and quizzes to understand students' mastery, and then adjust the development of participation. Participation is the process of attracting students through discussions, role-playing, practical operations, etc., in order to enhance their focus. The post-test can grasp students' dynamics and progress through tests, exercises, student presentations, and insights. Summary is to guide students to integrate learning and reflect on the content by reviewing and assigning various types of homework. These activities can be set up online or offline with the help of some teaching APP, and can be switched at any time.

5. CONCLUSION

To sum up, in-depth interpretation of regional elements from the perspective of ecology is an important design responsibility in modern urban construction in the future. In the face of severe environmental reality, the design of urban public facilities can not only reflect the characteristics of the city and excessive use of regional elements, also can not be a simple formal presentation of regional elements. Therefore, it is necessary to establish ecological design concept in urban construction, and well express the characteristics of green, environmental protection, ecology and sustainable development in the design of public facilities, so as to inspire and remind people to change their thoughts and behaviors with the help of design, so as to lead the future life direction.

In this paper, we study the impact of audit partner work overload on audit quality. We use individual audit partner data from a recent sample of Chinese firms between 2007 and 2018 and confirm prior findings that heavy auditor workload is negatively associated with audit quality. Using an IV approach, two exogenous shocks to auditor workload, a PSM analysis, and a Heckman's two-stage model, we demonstrate a causal relationship between APB and audit quality and show that the destructive effect of auditor work overload on audit quality is attributable to a busyness effect.

In our cross-sectional analyses, we illustrate that the impairment to audit quality from APB is more pronounced in firms with income-increasing discretionary accruals, inexperienced auditors, smaller audit offices with limited

team resources, and when client complexity is high. In our robustness tests, we confirm that the results are not driven by a lack of client-specific knowledge (Gul et al. 2017) and that our conclusion still holds in the alternative model and variable specifications. Finally, when we extend our analysis and investigate whether heavy auditor workload affects audit efficiency, we find that as workload increases, audit efficiency deteriorates. Overall, our paper provides evidence that audit quality is compromised when a busy partner lacks time to complete essential tasks.

Our study provides empirical support for the PCAOB's decision to use auditor workload as an indicator of audit quality in its recent Audit Quality Indicators Project. We argue that regulators should perhaps consider placing a cap on the number of clients an audit partner can sign. We also contribute to the audit literature by conducting analyses with enhanced internal validity design about the relationship between APB and audit quality and highlight the benefits of identifying determinants of audit quality based on individual auditor characteristics.

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