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INVESTIGATION OF THE AUDIT TEACHING AND LEARNING PROCESS IN THE NURSING COURSE: CROSS-SECTIONAL STUDY

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ABSTRACT

Audit is a careful and systematic examination of the activities carried out in a given institution or sector, the purpose of which is to ascertain whether they are in accordance with the arrangements planned and / or established in advance, whether they have been effectively implemented and are (in accordance with) objectives. The objective of this study was to investigate audit teaching at a higher education institution (HEI) in the southern center of Ceará. A descriptive exploratory study was carried out, with a quantitative approach, with 40 students from the nursing course, whose data were collected through a semi-structured questionnaire. It was verified that the average age of the interviewees was of 25.9 ± 6.77 years with age varying between 18 and 42 years. It was observed that only 21.27% of the students had a health audit class during graduation. It was verified that there is a statistically significant difference between the knowledge of audit and the erroneous perception of the knowledge of audit, being that the nursing academics have a false perception of the knowledge of audit, that is, the knowledge is mistaken or superfluous. Among the main difficulties observed in health audit teaching was the scarcity of bibliographies, low workload, followed by lack of practical experience of the teachers. We verified that the teaching of audit in the nursing course should be rethought, as well as a curricular reform with the objective of improving the teaching and learning process of the audit.

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INTRODUCTION

The Audit, although its importance only in the last years has been valued, is approached in rare works, and few books on this subject have been published until today in Brazil.

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Similarly, health professionals who perform such activity gradually have been devoting more time to their study and improvement (PREGER *et al.*, 2005). The tendency of the nurse auditor role, around a blended conception of cost control and quality improvement, may result from a panorama of restructuring of health production demarcated by a new management logic of the organizations, called Managed Attention (SCARPARO *et al.*, 2010). Nursing audit is a management tool capable of assisting in the improvement of care quality and efficiency of hospital charges and may be

performed concurrently, in other words, while the patient receives care (VIANA *et al.*, 2016).The nursing auditor, in a process of continuous education and articulation with the assistance and administrative team, can intermediate the discussion of these paradigms in the institution (SCARPARO *et al.*, 2010).However, in Brazil, the teaching of health science courses is incipient, requiring a review of the syllabus and the syllabus contents in order to provide the teaching of this science in the academic environment since at the end of the graduation there is the possibility of the student to specialize and work in this area. Brazilian education has undergone a series of reformulations, both in the organization of educational systems and in theoretical and methodological references that suggest "new" procedures for educators (VALE; GUEDES, 2004).The reality of higher education in Brazil has not responded satisfactorily to the market's expectations in recent years. In recent years there has been an explosion of university and commercialization of education, generating problems such as a decrease in the quality of education, a teacher without pedagogical preparation, unqualified specialization and agglomeration of professionals in the great centers and scarcity in the interior of the state, leading to an imbalance in the distribution of professionals.

Thus, some studies report the lack of didactic-pedagogical preparation of the teachers of Nursing courses. Many, even have professional ability, but nevertheless do not have the skills to transmit their knowledge to the students or to stimulate them to seek the knowledge. In addition, we can observe the case of some teachers who in a certain way practice their activities in a mechanical process and end up not making a reflection about the program content taught in the classroom. Another problem faced in the process of teaching and learning audit is the abusive use of traditional methodologies and few active methodologies, leading the student to use a lot of mechanical learning. Thus, the objective of this study was to investigate the conditions of audit teaching in the nursing course through the evaluation of students' knowledge about audit in the Nursing course of a higher education institution in Icó, Ceará.

METHODOLOGY

This is an exploratory descriptive, cross-sectional study with a quantitative approach. The research scenario was given in Institution of Higher Education (IES) of the city of Icó, Ceará. This city is one of the south central region of Ceará, standing out in agriculture. The municipality of Icó, which is approximately 384 km from the capital Fortaleza. The city of Icó, CE has a population of about 65,456 inhabitants distributed in the urban rural zone, being the largest agglomeration in the urban zone (IBGE, 2007; NICOLAU *et al.*, 2011).The study population consisted of 60 nursing students distributed in two semesters; the sample being composed of 40 students, this small sample was due to the inclusion criterion to have taken the nursing administration discipline. The instrument used for data collection was a semi-structured questionnaire, containing easy-to-understand questions and previously tested in a pilot study. This instrument was elaborated by the author based on the works of Cerqueira *et al.* (2010), modified by Costa *et al.*, (2017), containing elements for the identification and characterization of the participants, as well as objective questions. Demographic, socio-economic data and questions related to the teaching process and audit knowledge were collected.

For the application of the questionnaire were selected and trained two interviewers, academics of the course of administration. A pilot study was conducted previously to test the research instrument. Individual consent was obtained for the individual interview, where the Free and Informed Consent Form was presented. The data analysis was of the descriptive type in order to identify issues related to the process of teaching from audit. It was used to organize the database Excel 2003 computer program and as a tool for statistical analysis the application Graph Pad Prism version 5.0.This study complied with all principles of National Health Council Resolution 442/12. This study has no conflict of interest. This study does not have any conflict of interests according to the norms of the national health council and following a universal tendency and recommendations of forums of scientific editors that regulates research involving human beings (VALE *et al.*, 2008).

RESULTS

It was verified that the average age of the interviewees was of 25.9 ± 6.77 years with age varying between 18 and 42 years with a median of 24 years of age, which shows relatively young academics

Table 1. Descriptive statistics of the ages of the interviewees who evaluated the audit teaching

Data	Mean \pm DP	Median	Max	Min
Ages	25,9 \pm 6,77	24	42	18

Values represent the mean \pm standard deviation of the mean

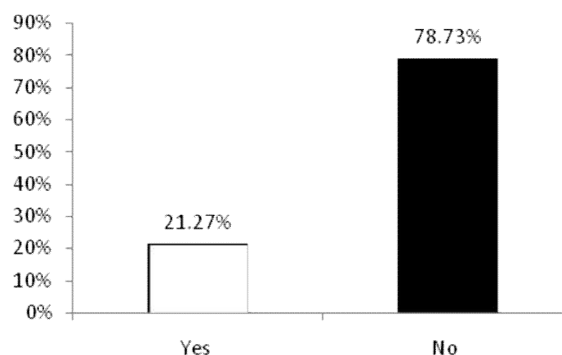


Figure 1. List of students who had a class on health audit during graduation

It was observed that only 21.27% of the students had a health audit class during graduation, while 78.73% had no class during graduation.

Table 1. Relation of adequate perception and lack of perception about audit

Self Perception	Audit Knowledge				X ²	p-value
	Yes	No	Yes	No		
Knows	9	14	22,5	35	15,92	0,0001
False knowledge	17	0	42,5	0		

It was verified that there is a statistically significant difference between the knowledge of audit and the lack of knowledge of audit, being that the nursing academics have a false perception

of the knowledge of audit that is the knowledge is mistaken or superfluous.

Table 2. Knowledge of audit in relation to gender

	Audit Knowledge				X ²	p-value
	Yes		No			
Proven Knowledge	n	%	n	%		
Male	3	7,5	4	10	2,016	0,1551
Female	6	15	27	67,5		

It was found that there is no statistically significant difference between audit knowledge regarding gender. Although the percentage of correctness is higher among female students.

Table 3. Relationship of knowledge by age range

	Audit Knowledge				X ²	p-value
	Yes		No			
Proven Knowledge	n	%	n	%		
18 – 24 years old	2	5	19	47,5	4,26	0,038*
Over 25 years	7	17,5	12	30		

It was found that there is a statistically significant difference between audit knowledge and age, observing that academics over the age of 25 have adequate and consolidated audit knowledge when compared to younger academics, it seems that this knowledge seems to be partly due to life experience, since they experienced the same during graduation.

DISCUSSION

The health audit can be developed in several sectors and by different professionals, especially physicians and nurse auditors who, although working in specific areas, have as common objectives to guarantee quality in customer service, to avoid wastage and to assist (GUERRER *et al.*, 2015). It was observed that few students had undergraduate audit class which compromised audit learning. In this way we can verify this regrettable fact where the auditory classes are absent compromising the teaching of this science in the nursing course. The absence of these classes may jeopardize the training of future auditors in the health area, since this area is already so lacking. With regard to the lack of audit knowledge on the part of the students, it was observed that few had adequate knowledge.

This lack of knowledge may be due to the reduced number of classes during graduation or even the fact that the students reproduce mechanical learning rather than meaningful learning. Significant learning emphasizes the importance of selective anchoring between existing ideas and new ideas in the process of knowledge acquisition (RIBEIRO *et al.*, 2012). The efficiency of this process depends, among other factors, on the presence of subsumers. In their absence, we can include previous organizers, didactic mechanisms that aid the preparation of anchor ideas (RIBEIRO *et al.*, 2012). Nursing actions directly interfere in the results of the audit of hospital accounts, since the care processes generate revenue through the records of actions performed (SILVA *et al.*, 2012). It should be noted that a significant part of the payment for materials, drugs and procedures is linked to the records of health professionals, which are generally inconsistent, illegible

and subjective, resulting in the glossing of billing items (Rodrigues *et al.*, 2004). Thus, there is a need for the importance of nursing audit learning in the undergraduate course. The introduction of notions of audit should be introduced in the discipline of administration in nursing, however many universities do not implement audit teaching in the Curriculum. Regarding the perception of the audit knowledge, it was noticed that the students have a low perception of the audit knowledge. The culture of learning, inherent in the knowledge society, in which learning is a growing social requirement, started to demand new cognitive skills (POZO, 2005). The learning of knowledge ceased to be a responsibility of the school alone, breaking the limits of the classroom, the library, the wheels of conversation and the internet. Therefore the need to exist a connection between the theory seen in the classroom and the reality of the student.

In this perspective, the pedagogical strategy proposed by Ausubel (1968) reaches this proposal, considering what he calls meaningful learning, a strategy that proposes in the teaching process an articulation with the students' previous knowledge. In the understanding of Moreira (2005), in meaningful learning, the learner is not a passive receiver, rather, "[...] He must make use of the meanings he has already internalized, substantively and not arbitrarily, in order to grasp the meanings of educational materials".

This lack of knowledge may be due to the reduced number of bibliographies on health audit or patient unpreparedness since none of the three do not have specific training in the area of health audit. In all areas of vocational training are people who use erroneous terms and knowledge about something and it is through this student sin that the future professionals when in contact with the market evidence the disorders to the process, in addition to the damages generated (GARCIA, 2005). The audit goes through the fundamental idea is to administer organizations, especially hospitals and specialized clinics, with guarantee of an appropriate cost / benefit ratio. In this perspective, the insurance companies gain space in health care and recruit nurses to manage according to this market logic, thus demonstrating the importance of the audit knowledge by the parts of the nurses (SCARPARO *et al.*, 2010)

Conclusion

It was verified that the knowledge of the students of the center of south of Ceará is far from ideal since less than half of the students knew how to describe what is really auditing in nursing, this consequence of the lack of optional subjects for these courses or even extension courses to highlight knowledge of the subject. In this way it is worth carrying out the curricular reform and implanting the discipline of health audit since many professionals enter this area without much experience.

Conflict of interest

Conflict of interest declared none.

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