

Research on Ideological and Political Teaching Reform of Audit under the Background of "Three-wide Education" in the New Period

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Abstract

In the new era, universities are responsible for the important task of building a "great ideological and political" education work pattern, in order to achieve the strategic goals of full education, full education, and comprehensive education. Under the background of "Three Comprehensive Education", enhancing the effectiveness of moral education and effectively strengthening the ideological and political construction of courses are important measures to implement the fundamental task of cultivating morality and cultivating people. The course of Audit should actively carry out ideological and political teaching reform, deeply tap ideological and political elements, and integrate them into the course teaching. On the basis of expounding the importance of ideological and political teaching reform of Audit under the background of "Three-wide Education", this paper analyzes the problems existing in ideological and political teaching of Audit at present, and puts forward suggestions to optimize the reform of ideological and political teaching of Audit under the background of "Three-wide Education" in the new period, hoping to contribute to the reform of ideological and political teaching of Audit.

Keywords

Three Complete Education; Curriculum Ideological and Political Education; Teaching Reform.

1. Introduction

"We must adhere to taking moral education and talent cultivation as the central link, integrate ideological and political work throughout the entire process of education and teaching, achieve full and all-round education, and strive to create a new situation for the development of higher education in China." In 2018, the General Office of the Ministry of Education issued a notice on carrying out the pilot work of the comprehensive reform of "three comprehensive education". The working mechanism of "all staff, all process, and all aspects (three comprehensive education)" has become a normalized exploration and practice of ideological and political education reform in various levels and types of universities. The proposal of the concept of "three complete education" reflects the importance that the country attaches to ideological and political work in universities in the new era. In the new era, universities are responsible for the important task of building a "great ideological and political" education work pattern, in order to achieve the strategic goals of full education, full education, and comprehensive education. Under the background of "three comprehensive education", enhancing the effectiveness of moral education and effectively strengthening the ideological and political construction of courses are important measures to implement the fundamental task of cultivating morality and cultivating people.

2. The Importance and Existing Problems of Ideological and Political Teaching in Audit

2.1. The Importance of Ideological and Political Education in Audit

Audit is the core course of Accounting. Teachers should adhere to the principle of morality, combine knowledge teaching, ability training and value building, and strive to cultivate all-round talents. We should explore and practice how to integrate the elements of ideological and political education into the teaching of Audit courses like saline water, so as to realize the organic combination of knowledge teaching and value guidance. Through the implementation of the ideological and political education reform of the Audit course, students can learn professional knowledge and have rigorous, careful professional quality and professional ethics such as honesty and trustworthiness, dedication, not being seduced by interests, and not revealing secrets, so as to promote students to form correct auditing learning methods and thinking methods, and enable students to have a correct outlook on life, values, and the world.

2.2. Problems in Ideological and Political Teaching of Audit

2.2.1. Emphasizing Professional Knowledge Teaching and Neglecting Investment in Moral Education

Some teachers stopped at the point of ideological and political education in the course of teaching, and did not dig deeply into the ideological and political elements of the Audit course. The focus of teaching and students was on "how audit work is carried out", and paid little attention to the professional ethics and legal responsibilities of certified public accountants. In this way, there is a lack of guidance on students' values, which cannot effectively implement the fundamental task of cultivating morality and talents, and cannot fully utilize the educational function of universities.

2.2.2. The Integration of Teaching Content of Audit Course and Ideological and Political Elements is Not High

Strengthening the ideological and political construction of courses is an important means of implementing the fundamental task of cultivating morality and cultivating talents. At present, the depth of ideological and political construction of the curriculum in the teaching of Audit is not enough. Due to the insufficient cognition of some teachers on the ideological and political elements of the curriculum and the insufficient understanding of students, there is an obvious phenomenon of two skins between the professional teaching of Audit and the ideological and political teaching of the curriculum. The teaching content of Audit has not been organically integrated with the ideological and political elements.

2.2.3. The Teaching Method of Audit is Single and Inflexible

The continuous emergence of new technologies has deepened the level of educational information. However, the current classroom teaching of Audit still has a teacher centered one-way indoctrination phenomenon. Lack of communication and interaction between teachers and students makes it more difficult to teach professional knowledge, making it more difficult to effectively carry out ideological and political education in courses, and making it difficult to implement ideological and political education in courses.

2.2.4. The Implementation Path of Ideological and Political Teaching Practice of Audit Course is Not Clear

Although many teachers have carried out ideological and political teaching in the Audit course, and many scholars have conducted a series of research on ideological and political teaching in the Audit course, the implementation path of ideological and political teaching practice in the Audit course is not very clear, and there is a lack of specific and systematic ideological and political practice teaching measures.

3. Suggestions on Optimizing the Ideological and Political Teaching of Audit under the Background of "Three Complete Education" in the New Era

3.1. Deeply Explore and Refine the Ideological and Political Elements of Audit Course

The ideological and political elements of the Audit course mainly include: ideals, beliefs and social responsibilities; Honesty and professional prudence; Craftsmanship spirit and professional skills; Cooperation awareness and spirit; Professional skepticism and objective impartiality; For example, moral education should be provided to students on the professional ethics of certified public accountants and the legal responsibilities of auditors, so that they can understand the social and legal responsibilities of auditors. Another example is to introduce the position and role of audit in the Party and state supervision system, so that students can realize that the most distinctive feature of the Socialism with Chinese characteristics audit system is to adhere to the leadership of the Party.

3.2. Carefully Design the Ideological and Political Teaching Content of Audit Course by Module and Level

The teaching content of Audit course can be basically divided into four modules: basic auditing theory, auditing technology and methods, auditing process, and auditing practice. By closely combining different knowledge modules with ideological and political elements through typical cases, political explanations, and situational simulations, the effect of salt melting into water is achieved. For example, when teaching the sales and payment cycle, when introducing the audit failure case of Lianda Certified Public Accountants on Jiu hao Group, teachers can not only design professional knowledge points such as revenue audit and accounts receivable letter audit procedures, but also deeply explore the deep-seated reasons for audit failure caused by Lianda Certified Public Accountants' failure to maintain professional prudence. The inspiration and educational significance of the case resonate with students, achieving the sublimation of moral education.

3.3. Emphasize Individualized Teaching and Flexibly Adopt Diversified Teaching Methods

In the teaching process of Audit, diversified teaching methods are adopted to impart professional knowledge and correct ideological values to students. For example, when explaining the development of auditing, teachers can let students read the story of "Newton and the first CPA in history", stimulate students' interest in Audit, and guide students to establish a correct world view. Teachers can use audit stories, case teaching methods, situational teaching methods, project-based teaching methods, problem-oriented teaching methods, and a combination of online and offline teaching methods to organically integrate professional knowledge and curriculum ideological and political education. Through knowledge embedding, implicit infiltration, and other methods, professional knowledge and value ideas can be transmitted to students.

3.4. Exploring and Practicing the Path of Ideological and Political Teaching Reform of Audit Course

Firstly, teachers should carefully design and write typical audit teaching cases for ideological and political education in the new era. Design and sort out teaching cases of Audit courses based on solving practical problems. For example, Luckin Coffee, Kangmei Pharmaceutical and Zhangzi Island are good teaching cases of auditing. Audit teaching cases should not only be based on the characteristics of the times, but also originate from social practice, and also

contain ideological and political education. A selected case reflecting Social phenomenon has typical educational significance for students at the beginning of the world. It not only promotes Core Socialist Values, but also exerts a subtle influence on students' thoughts, behaviors and value choices.

Secondly, the teaching approach should be clear, clear, and precise. The basic teaching approach is to preview pre class tasks, discuss and learn in class, and analyze and apply after class. When teaching the content of audit reports, the teacher: pre class task preview, allowing students to watch the video "I am a Chinese Certified Public Accountant", enhancing students' understanding of the certified public accountant industry, guiding students to understand the role of certified public accountants as economic police in ensuring the safety of the capital market and the quality of accounting information. In class discussion and learning can start from the background of the introduction of the new audit reporting standards, guiding students to understand that China is in a period of comprehensive deepening reform. The new audit reporting standards not only converge with international standards, improve our discourse power in international exchanges, but also conform to China's national situation, showcasing the characteristics of China's audit work. The "personalized" audit language expression in the new audit report is a reflection of "cultural confidence" After class inspiration application can enable students to watch the video of the National Audit Office's keynote speech on "full audit coverage" during the two sessions, inspire students to discuss how to optimize audit supervision responsibilities, actively promote Big data audit, and better play the role of audit as a sword in anti-corruption.

4. Conclusion

According to the problems existing in the teaching of Audit, the ideological and political elements of Audit can be deeply explored to make the professional knowledge of Audit and ideological and political elements mutually penetrate and organically integrate. Adhere to the problem oriented, student-centered, adhere to moral cultivation, carry out the exploration and practice of ideological and political teaching reform of the Audit course in a planned way, and strive to achieve "three qualities" education. Based on practice, summarize and reflect on the teaching effectiveness, and further adjust and optimize the reform plan of ideological and political education in the curriculum. Through the ideological and political teaching of the Audit course, combined with the students' learning feedback results, summarize and reflect on the advantages and problems in teaching practice, constantly optimize and improve the ideological and political teaching reform plan, and better complete the exploration and practice of the ideological and political teaching reform of the Audit course.

Firstly, we should effectively improve students' professional literacy and help them establish correct values. Teachers should be student-centered, adhere to the principle of "cultivating moral character and cultivating people", adopt diversified teaching methods, organically integrate ideological and political education and emotional cultivation in a silent and nourishing way, improve students' professional literacy, cultivate their sense of social responsibility and patriotism, and achieve the teaching goal of "three aspects" (full staff, full process, and all-round) education and peer guidance.

Secondly, teachers should improve the teaching level of ideological and political education in Audit. Teachers carefully organize and design the ideological and political teaching content of the Audit course, properly use the ideological and political teaching cases of the Audit course, strengthen the communication between teachers and students, teachers and teachers, and improve the education and teaching level of teachers.

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