

Research on the Integration of Ideological and Political Education into Auditing Curriculum in the Era of Digital Intelligence

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Abstract: In the era of digital intelligence, economic development imposes increasingly higher professional requirements on financial and auditing professionals. and their civil, administrative and criminal responsibilities have also been significantly increased. In the training of talents, more attention should be paid to the education of business ethics, professional ethics and correct values. The goal of ideological and political teaching of auditing course is high and the task is arduous. Only by fully exploring ideological and political materials, fine designing teaching process and adopting diversified teaching methods can we achieve the expected teaching effect. Based on the requirements of relevant laws and regulations and auditing standards for auditing profession in China, this paper combines the characteristics and contents of auditing curriculum, guides students to pursue value and cultivate professional spirit, and integrates ideals and beliefs, patriotic feelings, scientific spirit and professional ethics education into the whole teaching process.

Keywords: Auditing; Age of Digital Intelligence; Curriculum Ideology and Politics.

1. Introduction

"Guidelines for Ideological and Political Construction of Curriculum in Colleges and Universities" Pointed out that, Professional education courses should be based on the characteristics and advantages of different disciplines, expand the knowledge and humanity of the courses, and enhance the leading, The Times and the openness of the courses from the perspectives of the majors, industries, countries, international, culture and history involved in the courses. [1] In the process of teaching professional courses, in addition to passing on knowledge and skills, teachers must also combine curriculum content to guide students with personality and cultivate their emotions, so that students can keep up with the pace of The Times and better serve the country and society with what they have learned.

2. The Ideological and Political Teaching of Auditing is Faced with Major Problems

According to the statistics of the subjective statements of students' learning questionnaires in the past three years, "What to learn", "unable to learn" and "what is the use of learning" have become frequent problems, which are the key problems to be solved in curriculum and teaching reform.

2.1. "What to Learn?"

As the first professional core course, the principles of auditing are characterized by many new concepts, professional terms and a large and scattered knowledge system. The "digital natives" who grew up in the age of digital intelligence have a strong sense of self, diversified cognitive habits, and no way to start learning. How to build an information-based learning ecological environment, guide learners to quickly and accurately clarify their learning ideas, find a starting point for learning, and learn with ease is the

key problem to be solved.

2.2. "Unable to Learn!"

It is difficult for pre-courses such as auditing and accounting to make reciprocal logical transitions between knowledge, experience and experience. After completing accounting courses for one and a half years, students begin to develop the knowledge system and logical habits related to finance and accounting. How to let students distinguish the logic, role positioning and sense of responsibility between the two kinds of knowledge, how to inherit, develop and transform knowledge content, learning habits and emotional experience, is the second key problem to be solved.

2.3. "What's the Use of Learning?"

There is a serious mismatch between the demand for applied talents and the actual employment of graduates. The rapid development of local economy is in urgent need of applied audit talents with both virtue and ability. Application-oriented undergraduate students are mostly employed in local small and medium-sized accounting firms or enterprises after graduation. Graduate employment is often confused because of "high vision and low skills". How to guide students to practice their practical ability down to earth and enhance their willingness to serve local economic governance; How to improve the ideological and political temperature of the classroom and achieve the expected goal is the key problem of teaching.

3. Teaching Design

Aiming at the practical problems in the ideological and political teaching of auditing course, this paper carried out the online and offline hybrid teaching innovation of "6346" (namely, "six modernizations", "three levels of advanced", "three dimensional linkage" and "six degrees of space") under the guidance of ideological and political guidance and the ability of mathematical intelligence. The ideological and

political teaching design of audit course is as follows: the four professional requirements of abiding by discipline and law, abiding by professional ethics, professional competence, diligence and responsibility are taken as the teaching objectives of ideological and political courses; Put forward the use of "inquiry", "case", "digital" and "interactive" teaching methods to organize teaching; The evaluation should be carried out from four aspects: teachers' teaching process, students' learning process, teaching effect and curriculum influence. The teaching reflection should follow the principles of experience theory, method systematization and problem visualization.

3.1. Construction of Curriculum System

3.1.1. Curriculum System:

Take learners as the center, build a closed-loop teaching curriculum system containing information, intelligence, modularization, pedigree, personalization and lifelong, meet the learning habits of "digital natives", improve learning efficiency, and solve key problem 1.

3.1.2. Teaching Mode and Means:

Design a problem-oriented "investigative" teaching mode combining virtuality and reality. The comprehensive application of case analysis, team cooperation, mind mapping and scene simulation is not only in line with the logic of audit work, but also can stimulate the desire to learn and explore, and crack key problems 1 and 2.

3.1.3. Ideological and Political Cognition:

Dig deep into the natural cultural genes and value paradigm contained in auditing, cultivate students' auditing quality and spirit such as being down-to-earth, diligent and responsible, and respecting facts while teaching professional knowledge, guide them to be willing to become first-line financial auditing talents serving local economic good governance, and solve key problem 3.

3.2. Curriculum Content and Resource Construction Reform

3.2.1. Course Content Construction

The course mainly teaches the basic theory, basic knowledge and basic methods of auditing. The teaching focuses on the theory of entrusted economic responsibility, the essence and function of audit, audit business process, audit evidence decision-making, and the application of audit techniques and methods. Ideological and political content mainly includes developing independent learning, lifelong learning, audit feelings, audit responsibility, audit behavior habits and audit professional confidence.

3.2.2. Resource Construction

In order to meet the needs of students' online learning, the "three-dimensional linkage" teaching resources which set ideological and political guidance, platform support, and virtual learning are created.

a. Construct three-dimensional and multi-form high-quality teaching resources to ensure the supply of independent learning. Optimized integration of national high-quality MOOCs with 36 self-built 346-minute micro-class videos, SPOC localization and customization in six modules. Auxiliary resources such as big data knowledge, audit informatization and professional English vocabulary will be added to support "information +" and "foreign +" featured education. Cooperate with the school and enterprise cooperation units to develop practical teaching case database

and practice database.

b. Excavate ideological and political elements in the curriculum, combine timely news reports such as audit professional ethics and audit failures, and build 39 transferable and multi-carrier ideological and political cases, so that knowledge imparts and value leads complement each other.

c. Developed the first audit virtual simulation experiment teaching project, connecting theory and practical skills to enhance interest, challenge and advanced.

3.3. Innovation of Teaching Methods

The virtual simulation experiment platform adopts a combination of team, self-service, interactive and game learning methods, so that students can experience many different learning scenarios, stimulate the game effect, and cultivate students' practical ability and innovative thinking.

Combining the characteristics of application, emphasizing the application of knowledge, breaking down specific learning tasks, designing problem-oriented "investigative" teaching method, and organizing the learning process in reverse.

Offline flipped classroom mainly adopts the cross-use of teamwork, case teaching, knowledge graph, role playing and scene drama performance to stimulate the maximum learning efficiency through complementary advantages.

3.4. Teaching Organization Implementation Plan

The principle of auditing is the core course of auditing, accounting and financial management. The curriculum integrates the characteristics of "information +" and "external +", responds to the requirements of the new era, takes the cultivation of "three perspectives" correct applied, compound and international professionals as the guidance, and sets the four-dimensional curriculum objectives of ideological and political, knowledge, ability and moral education.

3.4.1. Course Teaching Content

The teaching content is reorganized into six modules to realize the design of the "six" curriculum system (see Figure 2), and the optimal way integrates different teaching modes to meet the diversified learning needs of digital natives.

Module 1: Design of the "Six Transformations" Curriculum Teaching System

3.4.2. Deeply Excavate Ideological and Political Education Resources to Reconstruct Curriculum Content and Ensure the Supply of Ideological and Political Teaching

Excavate and collect ideological and political cases and examples to form an ideological and political teaching case base; Deconstruct teaching knowledge points and integrate ideological and political materials into teaching knowledge points; Explore ideological and political elements, restate teaching cases, and complete ideological and political education while completing knowledge transfer.

a. Combine ideological and political objectives to excavate ideological and political elements and restate teaching cases corresponding to relevant teaching content

b. In order to solve the key problems 1 and 3, the ideological and political goals, knowledge goals and audit business processes are deeply integrated to achieve "smooth and silent" synchronous education (Fig 1).

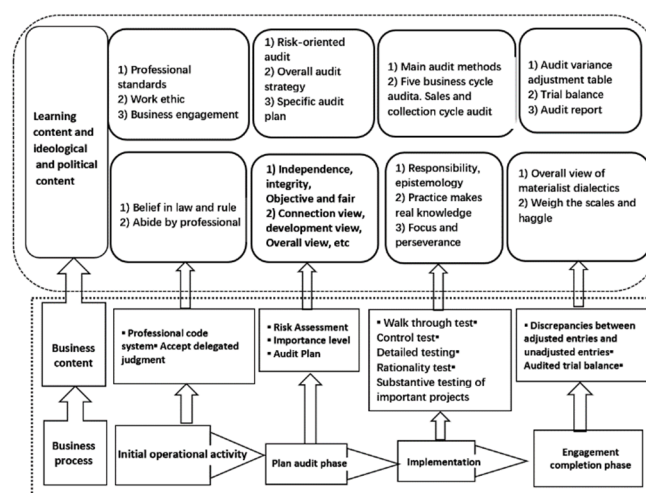


Fig 1. Fusion diagram of ideological and political objectives and audit business flow

c. Solve key problems 1 and 2, create a "three-level advanced" teaching process (Fig 2), comprehensively use Love Course, Super Star platform, virtual simulation experiment platform and course QQ group to implement

intelligent teaching, guide the teaching starting point and reasonable layout, and accurately guide students to deep learning.

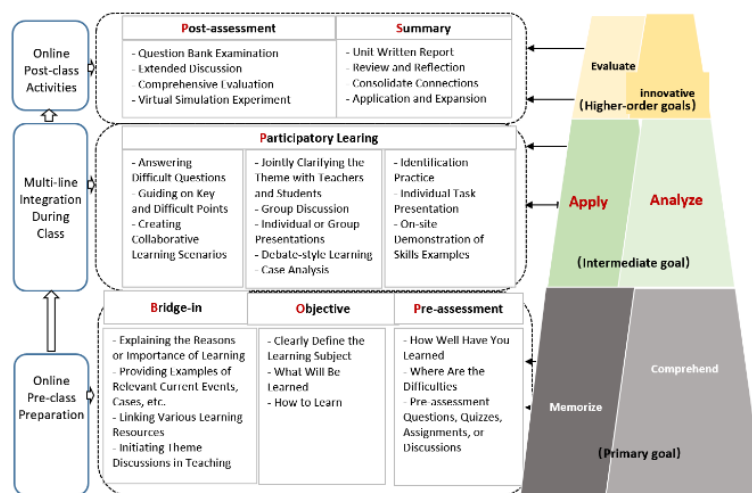


Fig 2. Implementation Process of "Three-Level Advancement" Teaching Organization Based on BOPPPS

d. In order to solve key problems 2 and 3, the teaching of key difficulties, the implementation of "investigative" teaching method to stimulate the sense of "learning to apply", experience the "reciprocal" logical relationship between audit and accounting.

4. Conclusion

The main exploration of blended teaching of "Auditing" : How to integrate the cultivation and practice of socialist core values into the whole process of teaching and education under the background of the digital intelligence era, deeply explore the ideological and political elements and content of the course, so that students can understand the source and essence of Chinese audit culture while having a deep theoretical foundation, inherit the excellent traditional Chinese culture, establish a good audit professional image for students, and cultivate a sense of professional honor and mission? Make them have a deep theoretical foundation and a strong sense of family and country, a responsible high-quality audit talents. On the basis of teaching practice, this paper constructs a rich, three-dimensional and multi-dimensional information teaching ecosystem integrating asynchronous SPOC, learning

channel and virtual simulation experiment. The information teaching means can meet the daily teaching activities such as theme discussion, team cooperation, questionnaire interview and virtual simulation, and realize the complementary advantages of various teaching means. Teachers and students can grow together from time to time, and it is a ideological and political teaching base with speed, width and temperature.

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