

# System Construction and Path Exploration of Ideological and Political Education of “Financial Fraud Auditing” Course in Digitalization Era

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**Abstract:** Nowadays, there are still many issues in the ideological and political education (abbreviated as ‘IPE’ thereafter) of university financial fraud audit curriculum, such as incomplete IPE integration, obsolescent curriculum contents, etc. This paper proposes such measures as creating a closed loop of IPE for the financial fraud audit course, and enabling the IPE of with digital technology, in order to help universities, build a high-level IPE system for the financial fraud audit course in the new era.

**Keywords:** Financial fraud audit; Ideological and political education; Digitization

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## 1. Introduction

IPE integrates the elements of ideological and political elements, including theoretical knowledge, values, and spiritual pursuits into various courses, and has a subtle influence on students’ ideology and behavior <sup>[1]</sup>. From the perspective of the current IPE implementation of financial fraud audit in universities, there are still problems such as the integration of IPE is not comprehensive. Judging from the latest financial and audit practice, universities have failed to fully integrate the big data, AI and other emerging technologies in the current digital transformation era. This status quo makes it difficult for the cultivating of financial fraud audit talents to reach the expected IPE level of the curriculum, and the teaching lags behind practice will damage the professionalism of students, which is contrary to the goal of IPE. Therefore, how to make full use of the digital high-techs to achieve the IPE goals of the financial fraud audit course is a necessary problem to be solved.

## 2. IPE Status of the financial fraud auditing course in universities

Although the audit courses in most universities have begun to pay attention to the close combination of audit theory, practical skills and professional ethics, there are still two problems in the IPE implementation process.

First, semi-closed loop for IPE. In most IPE classes in universities now, the formulation of teaching objectives and the integration design of IPE elements basically remain are mainly teacher-oriented, presenting a “semi-closed loop” situation which is a one-way infiltration from teachers to students. In the course of financial fraud audit, teachers should not only to provide a close loop for professional knowledge, but also for IPE.

Second, providing contents at the traditional transaction level. The rapid iteration and application of new digital technologies have greatly changed the traditional business transaction scenarios. In recent years audit failures, many are due to the lack of professional competence of auditors in the context of new technology. If the course of financial fraud audit still only focuses on the identification of traditional financial fraud means and the teaching of traditional audit methods, it is bound to continue the problem of audit failure highlighted in the existing capital market.

## 3. Improvement measures for IPE system of the financial fraud audit course

### 3.1 Create an IPE closed-loop of the course

As shown in Figure 1, teachers should first determine the IPE guiding ideology, i.e. the process of establishing the basic core of IPE of the curriculum. Second, establish the curriculum professional cultivating objectives. The objectives should combine the actual audit scenarios, covering the whole process of the audit project, and combine with IPE elements. Third, the IPE objectives of the professional courses are refined to each knowledge point, and the elements containing IPE are excavated from them to effectively support the construction of the IPE goal system [2]. Fourth, teachers should collect and archive teaching traces to lay a foundation for the subsequent data analysis. Fifth, further adjust and improve according to the feedbacks to make the IPE system a close loop. At last, the students will be investigated to further improve the subsequent IPE teaching process.

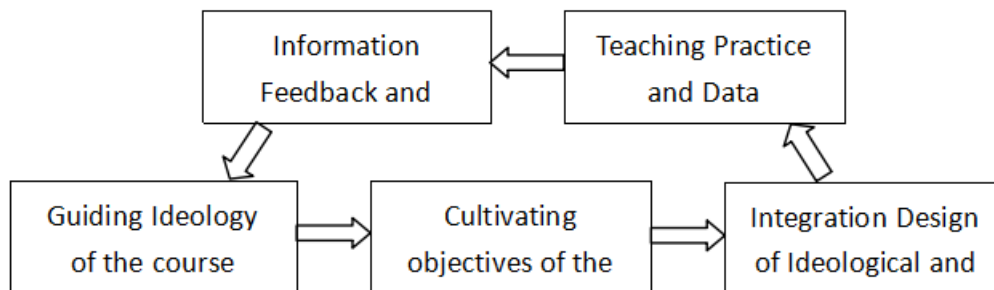


Figure 1 Closed loop of IPE

### 3.2 Empowering with Digital Technology

First, subvert the case teaching and introduce digital scene teaching. The auditing field has begun to focus on digital technologies such as big data, block-chain, cloud computing, AI to enable audit practice. In the era of digitalization, the professional ability of financial talents must be reshaped, and the application of new digital technologies must also be embedded in them. The timeliness of the contents of traditional case teaching is limited and compared with the scene teaching, the case teaching cannot make the knowledge points more understandable. Therefore, accounting majors in universities should break through teaching barriers by introducing different digital technologies and platforms, and achieve digital scene teaching of financial fraud auditing. Second, use scene simulation to drive students' role perception. As shown in Figure 2, simulation experiments can be designed based on the current audit practice, allowing students effectively feel the technical application in actual audit projects. The simulation scenario is firstly built, including data and materials simulation. Students are grouped into audit group and financial fraud group. They enter into the information interaction simulation section in which they 'battle' as if they were real auditors and fraud-makers. Students are required to provide their true 'feelings' as their self-assessments. Finally, the teacher should ensure that the students know that their fraud decision is just a 'performance' through IPE, ensuring that the students of the two groups deeply understand the professional ethics. Third, establish a school- enterprise linkage mechanism. The cultivating of financial fraud audit talents in universities must use the power of society and enterprises if they want to make students walk in the forefront of theory and technology. Through the cooperation between universities and enterprises, universities can cultivate advancing financial and auditing talents and also truly achieve the goal of serving the society, making universities and enterprises a close community of mutual benefit and win-win results.

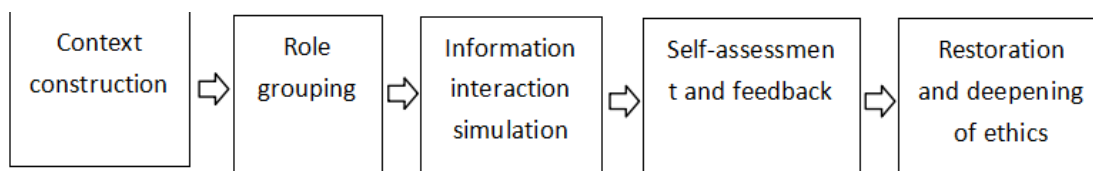


Figure 2 Digital simulation teaching of financial fraud audit

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