

Research on Ideological and Political Practice Teaching Reform of Auditing Course

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Abstract: Curriculum ideological and political thinking is to carry out the fundamental task of moral cultivation and cultivate qualified successors with excellent character and learning for socialism with Chinese characteristics. The importance of audit cause in our country increases with each passing day, at the same time along with the continuous progress of science and technology, our expectations and requirements for audit talents are more and more high. However, at present, our audit education can not meet the needs of the rapid development of the audit cause, so it is necessary to adapt to the new situation to accelerate the pace of reform and construction. Based on the ideological and political reform of auditing course in colleges and universities, combined with the current situation of the ideological and political reform of auditing course, this paper starts from the necessity of reform, explores the effective path to realize the ideological and political reform of auditing course, explores the ideological and political elements of auditing course deeply, and provides reference suggestions for further strengthening the ideological and political teaching reform of auditing course in colleges and universities and improving the quality of auditing personnel training.

Keywords: Auditing; Curriculum ideological and political; System of assessment

1. Introduction

How to integrate curriculum ideology and politics into the professional courses of today's higher education has become an important task for contemporary college teachers. If colleges and universities want to promote ideological and political construction in the curriculum comprehensively, they must put emphasis on the construction of ideological and political team in the classroom. As the main force of curriculum ideology and politics, it is very important to strengthen professional curriculum teachers' understanding of the concept of "curriculum ideology and politics" and their sense of responsibility. Colleges and universities need to carry out a series of ideological and political education related training to improve the professional curriculum teachers' ideological and political education ability. As a team of college teachers, we need to clarify the teaching ideas, refine the ideological and political content and sort out the practical experience of ideological and political courses, so as to contribute to the high-quality development of higher education in the new era.

2. The necessity of ideological and political reform of auditing courses

As a post-90s college teacher, I am well aware of the characteristics of contemporary college students. They are very keen to show their personality, independent thinking, especially willing to try new things, have a lot of novel things have a great curiosity. As the development of economy and science and technology has broken the restriction of time and space, contemporary college students are living in an explosive information age and are vulnerable to the impact of multi-cultural network. Although college students are curious about new things and are willing to try and accept them, they lack a filtering mechanism and can hardly distinguish the cultural dross among them. The university period is an important time for the formation of college students' values, so it is very important to integrate ideological and political education into the curriculum. As a required course for accounting and auditing majors, auditing has a certain weight in the professional curriculum system. Although universities have set up audit theory courses and audit course practical training experiment courses, so that college graduates have a solid theoretical knowledge and a certain practical ability, but students only grasp the basic theoretical knowledge and practical operation is far from enough^[1].

3. The main problems existing in the ideological and political construction of auditing courses in colleges and universities

3.1 The ideological and political abilities of college teachers are uneven

Teachers are the key to comprehensively promote curriculum ideology and politics. To strengthen the construction of ideological and political team is an important guarantee of the reform of ideological and political curriculum. The teacher must educate himself first. The effect of curriculum ideological and political thinking mainly depends on the teacher's professional and moral quality, which also directly determines the teacher's curriculum ideological and political ability.

3.2 The degree of integration between ideological and political thinking and auditing professional knowledge is not high

In the course teaching audit process, it is found that some teachers often just make a simple and stiff superposition of the course ideological and political education and the teaching content of professional courses in the course of teaching, without a good integration of the course ideological and political education and the course content. In the selection of teaching materials and the compilation of teaching plans, the ideological and political elements of the curriculum are not well reflected. When some teachers in charge of auditing courses prepare teaching plans, ideological and political elements are only reflected in the beginning of the teaching plans, and the selected ideological and political elements have nothing to do with the course content, but only meet the requirements of the school's teaching plans in form.

3.3 The assessment mechanism of curriculum ideology and politics is not perfect

Since the Guidelines for Ideological and Political Construction of Higher Education Courses were issued, colleges and universities have responded positively and mobilized teachers of specialized courses to participate in the program. Professional teachers have carried out a series of curriculum reform and teaching plan reform. Some colleges and universities also make part of the task requirements for students, to assign students five minutes before the class task. However, the reality shows that most teachers and students do not have high enthusiasm. The reason is that many colleges and universities have not established the ideological and political evaluation index system of the curriculum and lack a comprehensive assessment mechanism.

4. The path of ideological and political teaching reform of auditing courses in colleges and universities

4.1 Improve teachers' ideological and political awareness and ability

To strengthen the construction of professional course teachers is an important guarantee of curriculum ideological and political reform. First of all, schools should strengthen the understanding and responsibility consciousness of audit teachers on the concept of "curriculum ideological and political thinking" through the training of ideological and political ability. Secondly, colleges and universities should also actively build an exchange platform for curriculum ideological and political construction. With the help of the teacher development center, they should introduce the experience of other universities' curriculum ideological and political achievements and organize their own teachers to learn collectively.

4.2 Integrate curriculum ideological and political thinking into the whole process of theoretical teaching of audit major

Dig deep into the ideological and political elements of the theoretical knowledge of auditing major courses. Ideological and political courses do not simply superimpose ideological and political knowledge and professional theoretical knowledge. It is pointed out in the Guiding Outline of Ideological and Political Construction of Curriculum in Colleges and Universities that value building, knowledge imparting and ability cultivation must be integrated and inseparable in order to help students shape a correct world outlook, outlook on life and values, so ideological and political construction of curriculum should be well integrated into the process of professional theoretical teaching.

4.3 Improve the quality evaluation system and incentive mechanism of ideological and political construction of audit courses

Colleges and universities should improve the quality evaluation system and incentive mechanism of curriculum ideological and political thinking to improve the enthusiasm of teachers. Guiding Outline of Ideological and Political Construction in the Curriculum of Colleges and Universities points out that comprehensively promoting ideological and political construction in the curriculum is a strategic measure to carry out the fundamental task of moral education and cultivating people. Colleges and universities should

establish and improve the multi-dimensional evaluation system and supervision and inspection mechanism of the effectiveness of curriculum ideological and political construction. Colleges and universities should clarify and refine the standards and objectives of ideological and political design of auditing courses so that the curriculum quality standards and teaching plan design of auditing courses can fully reflect ideological and political elements^[2].

5. Conclusion

This paper is based on the ideological and political status of auditing courses in colleges and universities, and combined with the requirements of auditing in the new era. Due to the demand of the new era economic development and the demand of schools and students' individual professional growth, the combination of the course of auditing and ideological and political education has become a trend of audit teaching development. The audit supervision function gives auditors the role of economic police. The society needs not only new professionals with theoretical knowledge and skills of auditing, but also professional auditors with moral quality and professional ethics. The traditional classroom education of auditing professional knowledge has been unable to meet the needs of professionals in the new era. Colleges and universities should carry out the fundamental task of cultivating morality and cultivating people, increase the support for ideological and political education, and improve the ideological and political assessment system and incentive mechanism. As a member of college teachers in the new era, we need to correct our teaching attitude, have the ideological and political education idea, do not put the ideological and political responsibility group on the shoulders of the ideological and political theory course teachers, and strive to improve our ideological and political education responsibility awareness and ability. Through the reform of ideological and political teaching of audit course, we can improve the quality of audit talents in the future. Only in this way can the school cultivate more excellent audit talents with both virtue and ability to contribute to the construction of socialist economy.

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