

# *Research on the Ideological and Political Teaching with Integrating Craftsmanship into Auditing Course*

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**Abstract:** Educating and promoting *Craftsmanship* are the inherent requirements for the professional development of auditing. During the teaching, one should instruct students to pursue the following concepts: establishing a professional attitude of dedication, striving for excellence in professional character, and promoting the truth-seeking spirit of unity of knowledge and action. This paper analyzes the current teaching situation of auditing courses and integrates the *Craftsmanship* into the real class. A novel “E-Class” teaching mode based on the Rain Classroom is proposed and applied in auditing courses. This initiative can effectively enrich the school’s educating environment on the *Craftsmanship*, which could further enhance the teaching effect of auditing significantly.

## 1. Introduction

Craftsmanship is a spirit of seeking truth and refinement, perfection, pioneering and innovative. China issued the *Opinions on Comprehensively Strengthening Labor Education in Universities, Secondary and Primary Schools in the New Era*, which made comprehensive arrangements for strengthening labor education, of which cultivating the spirit of craftsmen has become a major content in 2020. The promotion and cultivation of craftsman spirit is particularly important in the field of auditing, and the Chinese Institute of Certified Public Accountants has clearly launched the theme of “Professional Construction Year” in the whole industry in 2019 to promote the “craftsman spirit” of practitioners and promote the high-quality development of the industry with professionalism<sup>[1]</sup>. In the audit education work, we should do a good job of ideological work, cultivate the spirit of artisans who strive for excellence, so that the spirit of artisans becomes the mental quality of auditors and the core strength of audit career development. Therefore, in the new era should pay attention to the spirit of artisans, in the campus teaching of the tree-making, nurturing people, the spirit of artisans into the audit course teaching is of great significance.

## **2. The Value of the Integration of Craftsmanship into the Ideological and Political Education of Auditing Course**

### **2.1. Craftsmanship is at the Heart of the Correct Values Set by Auditors**

Through perfecting the cultivation and education of ideal beliefs and professional values, the spirit of artisans is guided by the core values, and the “artisan spirit” of auditing talents is cultivated with due diligence. In the curriculum design, to help college students in the future career to adhere to the correct professional values, to join the artisan spiritual education is particularly important<sup>[2]</sup>.

Audit has the characteristics of interdisciplinary, marginal and comprehensive, which requires audit professionals to have a complex knowledge structure. The training of audit professionals who cultivate the visual threshold based on the spirit of artisans needs to combine the audit course to cultivate students’ attitude towards lifelong learning and the quality of daring to innovate.

### **2.2. Craftsmanship is the Source of the Auditors’ Practical Skills**

The ability of auditors to hone their skills in practice, apply knowledge to practice, and solve practical problems is the goal of skill development of audit professionals. Colleges and universities need to improve the personnel training system, coordinate the relationship between professional theory and practice, skill training and all-round development, attach importance to and strengthen the training of artisans in the “knowledge and practice” of audit professionals, so as to transport more qualified “artisan-type” audit professionals to the society<sup>[3]</sup>.

## **3. The Problems of the Integration of the Craftsmanship into the Ideological and Political Education of the Audit Course**

### **3.1. Insufficient Attention**

Many colleges and universities pay insufficient attention to the cultivation of the spirit of the artisans of college students, and most of the courses in the courses of thought and political education are based on the generalization of theoretical teaching methods, lack of targeted and case analysis, lack of corresponding supporting teaching materials, and no in-depth education of artisan education. The traditional teaching mode is “classroom teaching-passive acceptance-repeated memory-unified examination”, audit teaching materials based on *Enterprise Accounting Standards*, *China Certified Public Auditing Standards*, which contain a large number of professional terms, students are difficult to understand passive acceptance of memory, step by step according to the progress of teachers teaching learning, learning enthusiasm is difficult to be stimulated.

### **3.2. Lack of Innovation**

The cultivation path of artisan spirit in most colleges and universities is relatively single and old, and lacks new ideas. For the artisan spirit cultivation method is more to use the method of centralized teaching, mainly to indoctrinate, no heuristic teaching, students’ understanding of the spirit of artisans is still stuck at the theoretical level. In addition, the audit course time is limited, many knowledge points cannot be extended explanation, students do not understand enough, but can only interact with teachers in the classroom, teaching effect is not very good.

### **3.3. Synergies are not yet Available**

Traditional artisan spiritual education is mentioned only in the ideological and political education

curriculum, most of the professional course content does not involve the education content of artisan spirit. As a result, students may think that the spirit of artisans is not relevant to their audit ingress, or even that they have nothing to do with themselves, and that there is a lack of thinking in the learning process<sup>[4]</sup>.

## 4. The Way of the Ideological and Political Education of the Craftsmanship into the Ideological and Political Education

### 4.1. Value-oriented, Integrated Teaching Content

Relying on the campus environment to educate people, to create a good campus atmosphere of artisan spirit. In order to carry out in-depth cultural education, we can carry out “great-power artisans”, “Created in China” and other topics of education<sup>[5]</sup>. By displaying the Museum of Audit Culture and Education, students are guided to maintain inner justice and adhere to audit guidelines. At the beginning of teaching, the introduction of teaching and application of all links to do a number of times, the spirit of artisans in the whole learning process to be introduced. In addition, in different chapters to use the topic and case, combined with the corresponding audit theory, so that students feel the audit artisan thinking<sup>[6]</sup>.

### 4.2. Task-driven, Design Teaching Mode

In the course of audit course teaching, the teaching mode based on rain classroom is the optimization of the teaching mode of *Auditing*, and it also allows students to cultivate the quality of “excellence” throughout the course of study. The specific design is shown in Figure 1, the curriculum structure is mainly “rain classroom” task-driven, including the following four aspects:

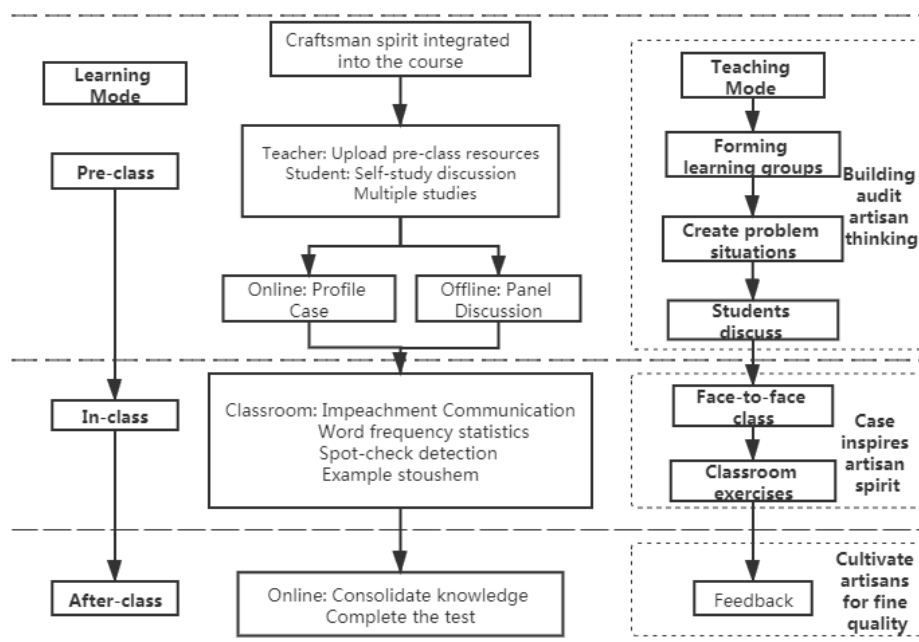


Figure 1: Teaching mode of ideology and politics into auditing course by “Rain Classroom”

#### 4.2.1. Building a Learning Community

Teachers in the semester before the start of the course to generate the “audit” curriculum

corresponding class two-dimensional code, set up online classes, students in the first class through the mobile phone WeChat sweep function to join the online class, open the online course “seeking refinement” journey. Mutual learning is also the core of the traditional Chinese artisan spirit, rain classroom has a systematic random, student freedom, teachers designated three grouping methods can be selected to form a study group.

#### **4.2.2. Implement Task-driven Before Class**

When designing audit preview tasks, teachers first determine the purpose of the overall design, then define the design specific objectives of individual audit course tasks, and select research topics. For example, the case analysis of financial fraud audit is to cultivate students to dig up some kind of audit method and audit idea<sup>[7]</sup>. The task can be clearly communicated to the students through the form of micro-course speech, create the problem situation, let the students think and answer mainly, improve the initiative and enthusiasm of students to learn, and realize the task-driven. Before learning in a new class, students preview, exchange discussions, and complete the teacher’s pre-learning tasks through self-study or group-cooperative learning. For those who do not understand the place, students can be feedback to teachers through the “do not understand” key under the courseware, teachers collect “do not understand” questions, in the later class face-to-face, targeted to provide guidance to students<sup>[8]</sup>.

#### **4.2.3. Enhanced Interactive Teaching in Class**

According to the completion of the pre-study tasks and the “don’t understand” problems, teachers design teaching content and adjust the difficult points, and summarize students’ problems as an important knowledge point<sup>[9]</sup>. In the teaching process, the use of a variety of teaching methods, for thinking questions, you can use real-time screen exchange, generate word cloud statistics, understand the students’ general ideas; In the classroom roll-out process, the use of random roll-out, but also can pay attention to the student’s attendance rate.

#### **4.2.4. Collect Feedback and Evaluate**

After the end of teaching face-to-face teaching, through the rain classroom platform, push supplementary teaching resources and post-test questions to help students consolidate the knowledge points learned, so that students can test what they have learned and give timely feedback<sup>[10]</sup>. Teachers can use the platform to automatically push test scores and answer detailed questions. Collect student test status as a regular performance statistics to provide students with online tutoring.

### **4.3. Case Teaching to Stimulate Students’ Interest**

In the course of teaching, appropriately add video cases, in audit integrity education can introduce the film about Enron incident, in the audit professional education can be introduced to review the case of Rayson Corporation, in the responsibility of national audit can be introduced on the new crown pneumonia outbreak emergency audit case. Through the case, attract students to participate in the classroom, and can combine practical discussion, train students to establish a correct three views, cultivate serious and detailed character, to minimize the risk of future audit. In case teaching, the rapid development of big data technology and audit full coverage of the case can be combined to guide students to establish a sense of learning, so that students can absorb knowledge in many aspects, such as computer, law, political science, project management and other multidisciplinary knowledge and skills. This requires auditors to have and thus continuously

improve professional ism and professional skills, to become a new era of knowledge, skills, quality of all-round development of the audit “big country artisans.”

## 5. Conclusion

In the course of *Auditing*, the task-oriented approach is conducive to students to build a knowledge system, encourage students to complete learning tasks, think many times, multi-channel study of case details, in the process to establish a craftsman’s thinking. Using the “case guidance and task-driven and interactive discussion” approach, the use of mixed teaching, the use of Internet technology to create students active participation, independent communication, in-depth inquiry and repeated knock-on course model, not only in the audit professional ethics norms mentioned in the integrity of pragmatic artisan thinking, but also in the overall operation of the classroom, the case of repeated analysis, students in the exchange and cooperation to understand the spirit of artisans. The curriculum design allows students to bring unprecedented experience after pre-class, the number of teaching resources and information input processing speed are greatly improved, enhance the two-way interaction between teachers and students in the classroom, teaching becomes more dynamic and efficient.

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