Research on the Innovative Design of Ideological and Political Education in Auditing Courses in Higher Education Institutions

Kan Zhang[1,*], Zhichao Ding[2], Xin Liang[1], Hua Wei[1]

[1]Department of Management Engineering & Equipment Economics, Naval University of Engineering, Wuhan, 430033, China
[2]Audit Office of the Central Military Commission, Beijing, 100036, China
*Corresponding author: 1020072130@nue.edu.cn

Abstract: This paper focuses on the innovative design of ideological and political education in auditing courses in higher education institutions. It systematically explores the theoretical basis for the construction of ideological and political elements in auditing courses, conducts an in - depth analysis of the existing problems and their causes in current ideological and political education in auditing courses, and puts forward the principles and ideas for the innovative design of ideological and political education in auditing courses. It also elaborates on the specific implementation paths from aspects such as the teaching objective system, teaching content, teaching methods, and practical application, and constructs a support and guarantee system for ideological and political education in auditing courses. The purpose of this paper is to achieve the in - depth integration of professional education and ideological and political education in auditing through the innovative design of ideological and political education in courses, cultivate compound auditing talents with both professional competence and noble morality, and provide theoretical references and practical guidance for the construction of ideological and political education in auditing courses in higher education institutions.

1. Introduction

In the context of the grand reform of higher education in the new era, the construction of ideological and political elements in courses has emerged as a crucial measure to implement the fundamental task of cultivating virtues and talents. Auditing, as a vital professional field for maintaining economic order and safeguarding national economic security, requires not only solid professional knowledge and proficient skills but also a high level of professional ethics, a strict legal awareness, and a strong sense of social responsibility in talent cultivation.

However, in auditing courses in many higher education institutions [1], there is a widespread problem that ideological and political education is divorced from professional teaching, which is far from meeting the urgent needs of auditing talent cultivation in the new era. Therefore, how to innovatively design ideological and political education in auditing courses and achieve the organic integration of professional

education and ideological and political education has become an important issue to be solved in the field of higher education. Through a systematic and in - depth study of the theory and practice of ideological and political education design in auditing courses, this paper actively explores the path of ideological and political education that conforms to the characteristics of the auditing major, aiming to provide new ideas and practical methods for improving the quality of auditing talent cultivation.

2. Theoretical Basis for the Construction of Ideological and Political Education in Auditing Courses

2.1. Connotation and Characteristics of Ideological and Political Education in Courses

2.1.1. Concept Definition and Core Elements of Ideological and Political Education in Courses

Ideological and political education in courses [2,3] aims to build an educational pattern where all staff are involved, the whole process is covered, and all courses are permeated. It subtly integrates ideological and political elements into all aspects and links of the teaching and reform of various courses, achieving the educational concept of cultivating virtues and talents in an imperceptible way. Its core elements mainly include the following aspects: guided by the core socialist values, carried by the knowledge system of the courses, oriented by the three - dimensional goals of value shaping, ability cultivation, and knowledge imparting, and through the combination of implicit and explicit education, it realizes the in - depth integration of ideological and political education and professional education.

2.1.2. Particularity and Internal Requirements of Ideological and Political Education in Auditing Courses

Ideological and political education in auditing courses has distinct professional and practical characteristics. Auditing work involves multiple important fields such as economic supervision, risk prevention, and law enforcement, which requires practitioners to have a high - level sense of integrity, strong sense of responsibility, and keen legal thinking. Therefore, ideological and political education in auditing courses needs to be closely combined with the characteristics of the auditing profession, naturally integrating important contents such as professional ethics, legal spirit, and patriotism into the whole teaching process, and focusing on cultivating students' ability to adhere to professional ethics and safeguard social fairness and justice in a complex economic environment.

2.1.3. Dialectical Relationship between Auditing Professional Education and Ideological and Political Education

There is a complementary and mutually - promoting relationship between auditing professional education and ideological and political education. Professional knowledge is the foundation for auditing talents to carry out their work, while ideological and political education acts as a value - guiding compass, leading professional abilities to play a role in the right direction. Through the influence of ideological and political education, students majoring in auditing can establish correct professional values, deeply understand the important role of auditing work in the national governance system, and thus stimulate their learning motivation and enhance their professional sense of mission.

2.2. Relevant Theoretical Support

2.2.1. Constructivist Learning Theory and the Design of Ideological and Political Education in Auditing Courses

The constructivist learning theory emphasizes that learners construct their own knowledge systems

through active participation, personal practice, and in - depth exploration. In the design of ideological and political education in auditing courses, various methods such as case analysis and project - driven learning can be used to guide students to actively think about ideological and political elements such as professional ethics and social responsibility when solving practical auditing problems, so as to internalize values in their hearts.

2.2.2. Application of Implicit Education Theory in Auditing Courses

The implicit education theory advocates transmitting values in an imperceptible way. In auditing courses, ideological and political elements can be naturally integrated into the teaching process by carefully designing teaching scenarios, strengthening teacher - student interaction, and creating a strong campus cultural atmosphere, avoiding rigid preaching and enabling students to be influenced by ideas unconsciously, thus achieving better educational results.

2.2.3. Theoretical Logic of Integrating Core Socialist Values into the Auditing Profession

The important concepts of "integrity, rule of law, and dedication" in the core socialist values are highly consistent with the requirements of the auditing profession. Integrating the core socialist values into the auditing profession can provide a clear value coordinate for the cultivation of auditing talents, help students establish correct professional and social outlooks, and ensure that auditing work can closely serve the needs of national strategies and social development.

2.2.4. Points of Convergence between Auditing Professional Ethics and Ideological and Political Education

Auditing professional ethics requires practitioners to always maintain independence, objectivity, and fairness, which is internally consistent with integrity education and the cultivation of a sense of responsibility in ideological and political education. By organically combining auditing professional ethics norms with ideological and political education, students' professional identity and social responsibility can be strengthened, enabling them to adhere to moral bottom - lines and become auditing professionals with high moral standards in future work.

2.3. Policy and Regulatory Basis

2.3.1. National Policy Documents on the Construction of Ideological and Political Education in Courses

A series of national policy documents such as the "Guiding Outline for the Construction of Ideological and Political Education in Courses in Higher Education Institutions" clearly require integrating ideological and political education in courses into various professional courses, emphasizing that it is an important strategic measure to implement the fundamental task of cultivating virtues and talents. These policy documents provide a top - level design basis for the construction of ideological and political education in auditing courses and point out the direction for its implementation.

2.3.2. Professional Ethics Norms and Educational Requirements in the Auditing Industry

Auditing industry norms such as the "Code of Professional Ethics for Chinese Certified Public Accountants" and the "National Auditing Standards" put forward clear and strict requirements for the professional ethics and professional abilities of auditors. These norms are not only important contents of auditing professional teaching but also practical guidelines for the construction of ideological and political education in courses, providing specific behavioral rules and norms for the implementation of ideological

and political education in auditing courses.

2.3.3. Requirements for Ideological and Political Education in the National Standards for Higher Education Quality

The national standards for higher education quality incorporate ideological and political education into the evaluation system of talent cultivation quality, requiring professional courses to reflect the organic unity of ideology, scientificity, and practicality. As an important part of higher education professional courses, auditing courses must strictly follow this requirement, integrating ideological and political elements throughout the teaching process to ensure that while cultivating professional talents, it also cultivates socialist builders and successors with good ideological and political qualities.

3. Analysis of the Current Situation of Ideological and Political Education in Auditing Courses in Higher Education Institutions

3.1. Main Existing Problems

3.1.1. The Phenomenon of "Two Separate Layers" between Ideological and Political Elements and Auditing Professional Knowledge

In current auditing course teaching, a prominent issue is that ideological and political elements and auditing professional knowledge are in an obvious state of "two separate layers." Specifically, some teachers mechanically insert some ideological and political cases into the explanation of auditing professional knowledge during classroom teaching, without deeply exploring and analyzing the internal logical relationship between ideological and political elements and auditing theories and practices. As a result, there is a wide gap between ideological and political education and professional teaching, and they are disjointed from each other, failing to achieve a true organic integration. For example, when explaining professional content such as the basic procedures and methods of auditing, teachers simply mention some cases about integrity and responsibility, but do not guide students to understand the importance and manifestation of these ideological and political elements in auditing work from a professional auditing perspective. This makes ideological and political education an isolated entity and unable to form a synergistic effect with professional teaching.

3.1.2. Single Teaching Method and Insufficient Student Participation

From the perspective of teaching methods, auditing courses still mainly rely on the traditional lecture - based method. This teaching method overemphasizes the one - way transmission of knowledge by teachers and lacks interactive and practical links with students. In the classroom, teachers usually just explain the content in the textbook, and students passively receive knowledge, lacking opportunities for active thinking and participation. Especially when it comes to ideological and political content such as professional ethics and social responsibility, this single teaching method is even more difficult to arouse students' interest and enthusiasm. Students simply mechanically memorize some ideological and political knowledge points, but cannot deeply think about the application of these points in actual auditing work and their impact on their own professional development. For example, when discussing how auditors should adhere to professional ethics, teachers simply expound relevant principles without organizing students to conduct interactive activities such as group discussions and case analyses. As a result, students' understanding and perception of ideological and political content remain on the surface and cannot be truly internalized into their own code of conduct, thus weakening the effectiveness of ideological and political education.

3.1.3. Imperfect Evaluation System and Lack of a Scientific and Effective Assessment Mechanism

The current evaluation system for auditing courses has obvious flaws, mainly manifested in insufficient attention to the evaluation of students' ideological and political qualities such as values and professional ethics. The current evaluation system often overemphasizes the assessment of students' professional knowledge and ignores the evaluation of students' performance and growth in ideological and political aspects. This single evaluation method cannot comprehensively and objectively reflect students' learning achievements, especially in the construction of ideological and political education in courses. Due to the lack of process - based evaluation and diversified evaluation methods, teachers cannot timely understand the dynamic changes and existing problems of students in the process of ideological and political learning, nor can they provide targeted guidance and feedback to students. For example, in the final - term exams, students' learning achievements are mainly evaluated by test scores, while the ideological and political qualities demonstrated by students in classroom discussions and assignment completion are not given corresponding evaluation and consideration. This makes the construction of ideological and political education in courses lack an effective feedback mechanism and difficult to continuously improve and enhance.

3.1.4. Uneven Ideological and Political Teaching Abilities and Awareness among Teachers

Among the auditing professional teachers in higher education institutions, there is a phenomenon of uneven ideological and political teaching abilities and awareness. Some teachers do not fully recognize the importance of ideological and political education in courses and do not incorporate ideological and political education into their teaching systems. They still adhere to the traditional concept of professional education, believing that teaching professional knowledge well is enough and ignoring the importance of ideological and political education for students' all - around development. In addition, some teachers, although aware of the importance of ideological and political education in courses, lack the ability and methods to integrate ideological and political elements into professional teaching. They do not know how to skillfully intersperse ideological and political content in professional teaching and how to guide students to receive ideological and political education while learning professional knowledge. At the same time, the teacher training system is also imperfect and fails to provide systematic ideological and political teaching training for teachers, making it difficult to effectively improve teachers' ideological and political teaching levels. This leads to significant differences in teaching effects among different teachers in the process of ideological and political education in courses, affecting the overall quality of ideological and political education in courses.

3.2. Analysis of the Causes

3.2.1. Obstacles in Conceptual Understanding

In terms of conceptual understanding, some teachers and institutions face serious obstacles, which have become one of the important factors hindering the construction of ideological and political education in courses. Some teachers and institutions view auditing professional education and ideological and political education as two independent fields, failing to recognize the internal connection and mutual - promoting effect between them. There is a tendency to "emphasize professional education and neglect ideological and political education". This conceptual deviation leads to a lack of sufficient attention and support for the construction of ideological and political education in courses at the institutional level, and a lack of internal motivation and enthusiasm among teachers. Teachers often only focus on the teaching quality of professional courses and students' professional grades, while ignoring the important influence of ideological and political education on students' ideological and moral qualities and comprehensive abilities. For example, in the school's teaching management and assessment system, professional courses are given far

more importance than ideological and political courses. As a result, teachers naturally focus on the imparting of professional knowledge during teaching and perfunctorily handle ideological and political education.

3.2.2. Difficulties in Teaching Design

The teaching design of ideological and political education in auditing courses faces many difficulties. This is mainly because it requires teachers to integrate ideological and political elements naturally and skillfully into the teaching process while taking professional knowledge into account, which places higher demands on teachers' course - design abilities. However, due to the lack of mature teaching - design templates and case references at present, teachers often don't know where to start in practice and have difficulty grasping the depth and breadth of integrating ideological and political elements. On the one hand, if the integration of ideological and political elements is too shallow, ideological and political education will only be a formality and fail to play its real role. On the other hand, if the integration is too deep, it may affect the teaching effect of professional knowledge and make the teaching content too complicated. Therefore, finding a balance between professional knowledge and ideological and political elements has become a key issue that teachers need to solve in the teaching - design process.

3.2.3. Constraints from Institutional Mechanisms

In terms of institutional mechanisms, institutions have not yet established a perfect management mechanism for the construction of ideological and political education in courses, which greatly restricts the construction of ideological and political education in courses. At present, most institutions lack policy support, resource guarantee, and incentive measures for the construction of ideological and political education in courses, leaving teachers without the necessary support and motivation when carrying out ideological and political teaching. At the same time, the mismatch between the teaching - evaluation system and the requirements of ideological and political education in courses is also an important reason for the slow progress of the construction of ideological and political education in courses. The current teaching - evaluation system mainly focuses on the assessment of professional knowledge, and the evaluation indicators and weight settings for ideological and political education are unreasonable. This makes it difficult for teachers to incorporate ideological and political education into the evaluation system and effectively evaluate and provide feedback on students' ideological and political learning achievements. In addition, the management and coordination mechanism for the construction of ideological and political education in courses in institutions is not perfect enough, and there is a lack of effective communication and cooperation among different departments, resulting in difficulties in the smooth progress of the construction of ideological and political education in courses.

3.2.4. Insufficient Supply of Resource Support

The shortage of teaching resources for ideological and political education in auditing courses is also an important factor restricting the construction of ideological and political education in courses. At present, there is a lack of systematic case libraries, digital teaching resources, and practical platforms, leaving teachers with insufficient materials and means when carrying out ideological and political teaching. Case libraries are important resources for ideological and political education in courses, which can help students better understand and apply ideological and political knowledge. However, the construction of case libraries for auditing courses in most institutions is not yet perfect, with an insufficient number of cases and low - quality cases, which cannot meet the teaching needs. The lack of digital teaching resources also limits the innovation and development of ideological and political education in courses and fails to provide students with a more vivid and intuitive learning experience. In addition, the lack of practical platforms also prevents students from better understanding and applying ideological and political knowledge in practice, affecting

the effectiveness of ideological and political education.

4. Principles and Ideas for the Innovative Design of Ideological and Political Education in Auditing Courses

4.1. Basic Principles

4.1.1. Unify Knowledge Imparting and Value Guidance

In the implementation of ideological and political education in auditing courses, it is essential to closely integrate the imparting of professional knowledge with value guidance. Professional knowledge is like the solid foundation on fertile land, while value guidance is like the bright sunshine. The two complement each other and are indispensable. When teachers explain auditing theories, methods, and practices, they are building a knowledge edifice for students. Meanwhile, subtly guiding students to establish correct professional values and a strong sense of social responsibility is like adding a splash of beautiful color to this edifice. In this way, education can "moisten things silently," allowing students to be influenced by ideological and political education unconsciously, and truly achieving the perfect unity of knowledge and values.

4.1.2. Combine Explicit Education with Implicit Education

Explicit education is like bright lights that can directly illuminate students' minds, while implicit education is like gentle moonlight that influences students' hearts imperceptibly. In ideological and political education in auditing courses, we should adopt a combination of explicit education (such as thematic lectures and case analyses) and implicit education (such as scenario simulations and campus culture infiltration) to convey ideological and political concepts to students from multiple dimensions. Through thematic lectures, teachers can systematically impart ideological and political knowledge to students; through case analyses, students can deeply understand the importance of ideological and political concepts in real - life cases. Scenario simulations allow students to feel as if they are on the spot and experience the power of ideological and political concepts in simulated situations; campus culture infiltration enables students to feel the ideological and political atmosphere in every corner of the campus unconsciously. Implicit education can make up for the limitations of explicit education, making ideological and political education more infectious and long - lasting, and enabling students to form correct ideas imperceptibly.

4.1.3. Coordinate Common Requirements with Professional Characteristics

Ideological and political education in auditing courses should not only follow the common requirements of ideological and political education in courses, which is like a unified melody ensuring the implementation of ideological and political education in all disciplines. It should also combine the characteristics of the auditing major, highlighting core elements such as professional ethics, legal awareness, and patriotism, which is like unique notes adding distinctiveness to ideological and political education in the auditing major. Only by coordinating common requirements with professional characteristics can we create an ideological and political education model that meets the overall requirements of ideological and political education in courses and has the characteristics of the auditing major, making ideological and political education in the auditing major shine more brightly.

4.1.4. Promote the Interaction between Theoretical Teaching and Practical Education

Theoretical teaching is the foundation of practical education, and practical education is the extension of theoretical teaching. In ideological and political education in auditing courses, we should closely combine

theoretical teaching with practical teaching[4,5], just like the two wheels of a vehicle or the two wings of a bird, which promote and complement each other. Through on - campus training, students can personally experience the process and requirements of auditing work in a simulated auditing environment, deepening their understanding of theoretical knowledge. Through off - campus internships and social practice, students can apply the theoretical knowledge they have learned to actual work and deepen their understanding of ideological and political concepts in practice. At the same time, practical education can also enable students to more deeply understand the importance of ideological and political education, thus realizing the transformation from theoretical cognition to behavioral consciousness and cultivating auditing talents with solid professional knowledge and noble ideological and political qualities.

4.2. Overall Ideas

4.2.1. Based on the Core Competencies of the Auditing Major

The core competencies of the auditing major serve as the cornerstone of ideological and political education in auditing courses. Designing ideological and political education content around the core competencies of the auditing major (such as critical thinking, risk - identification ability, and professional ethics) is like building a magnificent palace on this cornerstone. Ensuring that ideological and political education aligns with the goals of professional - ability cultivation is like paving a clear path in this palace, enabling students to continuously improve their professional abilities while learning ideological and political knowledge. In this way, students can achieve all - around development in terms of knowledge, abilities, and values, laying a solid foundation for their future growth and success.

4.2.2. With the Core Socialist Values as the Main Line

The core socialist values are the soul of ideological and political education in auditing courses. Integrating the core socialist values throughout the entire process of ideological and political education in auditing courses is like lighting a bright lamp in the palace of this soul, illuminating the path for students. Through innovation in teaching content, methods, and evaluation, students can deeply understand and practice the core socialist values in their professional studies, which is like holding a series of wonderful performances in this palace, allowing students to be baptized by values while enjoying the shows. In this way, students can be highly consistent with the core socialist values in ideology and become socialist builders and successors with ideals, morality, culture, and discipline.

4.2.3. Guided by Auditing Practice Problems

Auditing practice problems are important entry points for ideological and political education in auditing courses. Designing ideological and political teaching cases in combination with hot issues in auditing practice (such as financial fraud and compliance risks) is like opening a series of windows in the palace of practice, enabling students to see the outside world. Guiding students to strengthen their awareness of professional ethics and legal thinking in the process of analyzing and solving problems is like holding a series of seminars in this palace, allowing students to continuously improve their abilities through communication and discussion. In this way, students can constantly temper themselves in practice and become auditing talents with solid professional knowledge and keen professional insight.

4.2.4. Centered on Students' Growth and Success

Students' growth and success are the ultimate goals of ideological and political education in auditing courses. Starting from students' learning needs and development, adopting diverse teaching methods and interactive models is like building a bridge to success for students. Stimulating students' learning initiative

and enabling them to feel joy and a sense of achievement in learning is like laying a soft carpet on this bridge, allowing students to walk across it easily. Helping students achieve all - around development in knowledge, abilities, and values is like building a magnificent mansion at the end of this bridge, enabling students to realize their life values within it. In this way, students can continuously grow in learning and become useful talents for society.

5. Implementation Paths for the Innovative Design of Ideological and Political Education in Auditing Courses
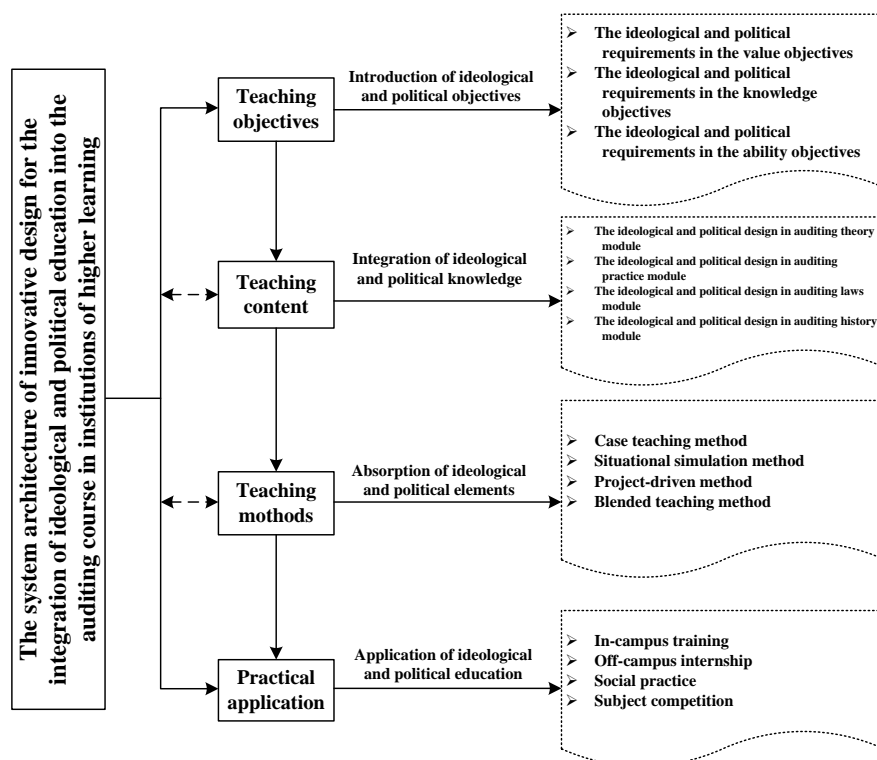

Figure 1 The system architecture of innovative design for the integration of ideological and political education into the auditing course in institutions of higher learning

The implementation paths for the construction of ideological and political education in auditing courses in higher education institutions should focus on the coordinated unity of four dimensions: teaching objectives, teaching content, teaching methods, and practical application. Strengthen the guidance of teaching objectives, highlight innovation in teaching content, adapt to changes in teaching methods, and emphasize practical application abilities. A systematic set of ideological and political knowledge points for the course should be formed to effectively improve the quality of ideological and political construction. Figure 1 shows the complete functional framework for the innovative design of ideological and political education in auditing courses.

5.1. Design of the Teaching Objective System

Construct value objectives: The value objective of ideological and political education in auditing courses is to cultivate the auditing spirit and social responsibility. Through ideological and political education in the course, students should deeply understand the crucial role of auditing work in national governance, which provides a value orientation for subsequent teaching content and methods.

Clarify knowledge objectives: The knowledge objective of ideological and political education in

auditing courses is to build an auditing knowledge system that integrates ideological and political elements. By establishing knowledge objectives, the gap between traditional professional teaching and ideological and political education is bridged. This helps students systematically master auditing knowledge while enhancing their value awareness.

Achieve ability objectives: The ability objective of ideological and political education in auditing courses is to improve students' value - judgment and decision - making abilities in auditing practice. Guided by ability objectives, students not only acquire professional skills but also make correct decisions that meet moral and legal requirements in complex situations, thereby enhancing their comprehensive qualities.

5.2. Innovation in Teaching Content

Integration of ideological and political elements into the auditing theory module: Combine integrity education and the cultivation of professional ethics closely with auditing theory teaching. Through case analysis, students can deeply understand the harm of the lack of professional ethics, thereby strengthening their sense of responsibility.

Integration of ideological and political elements into the auditing practice module: Select real and representative cases to guide students to think about the value orientation of auditing work from an ideological and political perspective. This cultivates students' critical thinking and social insight, enabling them to go beyond the learning of professional skills.

Integration of ideological and political elements into the auditing regulations module: Conduct legal education and cultivate compliance awareness during the teaching of regulations. By simulating auditing law - enforcement scenarios, students can truly understand the importance of the spirit of the rule of law in auditing work, ensuring the legality of auditing work.

Integration of ideological and political elements into the auditing history module: Sort out the red auditing culture to enable students to understand the feelings of patriotism and the sense of mission and responsibility. This enhances students' national pride and historical sense of responsibility, and helps them understand the historical inheritance and value of auditing work.

5.3. Reform of Teaching Methods

Case - based teaching method: Select cases with ideological and political value. Through various forms of discussions and role - playing, students can think about issues such as professional ethics and social responsibility in real - life cases. This achieves the organic integration of ideological and political education and professional teaching, and improves students' learning enthusiasm and participation.

Scenario simulation method: Design moral dilemma scenarios in auditing practice. Let students deepen their understanding of professional ethical norms in simulated practices, improve their ability to handle complex problems, and cultivate their practical and moral - judgment abilities.

Project - driven method: Combine real or simulated auditing projects. Let students experience the complexity and responsibility of auditing work in practice. Strengthen the effect of ideological and political education through project review, and cultivate students' teamwork spirit and professional ethics.

Hybrid teaching method: Use online resources to enrich learning content. Combine offline discussions and practical activities to achieve complementary advantages between online and offline teaching. This method widens the learning channels and improves the learning participation and effectiveness.

5.4. Construction of the Practical Application System

On-campus training: Set up a professional ethics assessment link in auditing simulation training. Through tasks such as writing simulated auditing reports, cultivate students' sense of responsibility and professional identity, preparing them for actual work.

Off-campus internships: Cooperate with practical departments to establish internship bases. Let students experience auditing work in a real environment. Enhance their social responsibility through practical reflection, and help them understand the close relationship between auditing work and social and economic development.

Social practice: Organize students to participate in public - interest auditing activities. Teachers use professional knowledge to serve the national strategy, cultivate students' patriotism and service consciousness, realize the deep integration of Ideological and political education and social practice, and expand students' vision and ability.

Subject competitions: Incorporate ideological and political assessment indicators into competitions. Through teamwork and problem solving, teachers can strengthen the formation of students' values and the improvement of professional quality, and stimulate students' competitive consciousness and learning motivation.

Overall, the construction of ideological and political education in auditing courses comprehensively promotes work in aspects such as objectives, content, methods, and practice. It demonstrates the steps and feasibility of the implementation path, aiming to cultivate auditing talents with professional qualities and ideological and political awareness, and provide strong support for the development of the auditing industry and national governance.

6. Support and Guarantee System for Ideological and Political Education in Auditing Courses

6.1. Teacher Collaboration: Building a Professional Education Echelon through Co - training of Dual Teachers

By implementing the project to improve the ideological and political qualities of auditing teachers, a bridge for collaborative education between ideological and political teachers and professional teachers is built, and the practical wisdom of industry experts is introduced. A pattern of teacher team training is formed, which integrates theory and practice and complements ideological and political education with professional education.

Implement a plan to improve the ideological and political teaching ability of auditing professional teachers: Various ways are used to enhance teachers' ideological and political teaching ability, providing a teacher - resource foundation for the implementation of ideological and political education in the course. Theoretical learning, case discussions, and teaching observations help teachers better understand and apply ideological and political elements, and the assessment mechanism can encourage teachers to actively engage in it.

Establish a collaborative mechanism between ideological and political teachers and professional teachers: This promotes cooperation among teachers from different disciplines, enabling them to leverage their respective advantages and jointly develop teaching resources. It realizes the organic combination of ideological and political education and professional education, avoiding their isolation.

Encourage industry experts to participate in the path design of ideological and political education in auditing courses: By introducing practical experiences from the front - line of the industry, ideological and political education becomes more authentic and persuasive. Students can learn about the professional ethical requirements in actual work, which broadens their horizons.

6.2. Resource Integration: Creating a Multi - dimensional and Linked Teaching Support System

Centered on the case library for ideological and political education in auditing courses [6] and relying on the digital resource sharing platform [7], the educational functions of on - campus and off - campus practice bases are expanded to build a three - dimensional teaching resource ecosystem that integrates online and offline learning and connects theory with practice.

Promote the construction of the case library for ideological and political education in auditing courses: A rich collection of cases is integrated and clearly classified, providing strong references for teachers' teaching. This helps teachers carry out ideological and political education more targeted in teaching and improves teaching quality.

Facilitate the development and sharing of digital teaching resources: Modern technologies are used to develop various digital resources and achieve resource sharing, which can meet the learning needs of different students. Big - data analysis can better adapt to students' learning characteristics and improve learning effects.

Make good use of the expansion of ideological and political functions of on - campus and off - campus practice bases: Strengthen the ideological and political functions of practice bases, set up educational modules in the practice links, and create a good ideological and political education environment. This enables students to unconsciously receive ideological and political education during practice.

6.3. Evaluation Innovation: Building a Closed - loop - oriented Quality Assurance Mechanism

A full - chain evaluation and incentive system covering students' learning outcomes, teachers' teaching quality, and the achievements of ideological and political education in the course is established. A continuous - optimization closed - loop of "evaluation - feedback - improvement - promotion" is formed to ensure the high - quality development of ideological and political education in the course. The operating principle of the quality assurance mechanism is shown in **Figure 2**.
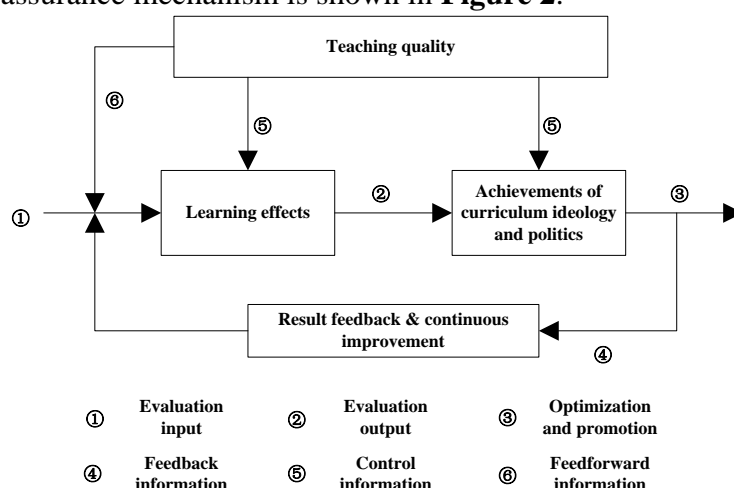

Figure 2. The operating principle of the curriculum quality assurance mechanism that incorporates elements of ideological and political education

Improving the multi - dimensional evaluation system for students' learning effects: Comprehensively assess students' various abilities and incorporate ideological and political qualities into the evaluation criteria. This encourages students to focus on cultivating their ideological and political qualities and promotes the achievement of the goals of ideological and political education in the course.

Establishing assessment criteria for ideological and political elements in teachers' teaching quality: Integrate the construction of ideological and political education in the course into the teacher evaluation system, clarify the assessment indicators, and motivate teachers to emphasize ideological and political education in teaching. This promotes teachers' active participation in the reform of ideological and political education in the course.

Optimizing the reward and promotion mechanism for outstanding achievements in ideological and political education in the course: Set up a special reward fund to encourage teachers to actively innovate and practice. Select outstanding achievements for promotion, play a demonstration and leading role, and

promote the continuous development of ideological and political education in the course.

7. Conclusion

The construction of ideological and political education in auditing courses is a crucial path to implement the fundamental task of "cultivating people with virtue" and also meets the requirements of the era to cultivate auditing talents with both ability and political integrity. By building a trinity support and guarantee system of "teacher collaboration, resource integration, and evaluation innovation", the in - depth integration of professional auditing education and ideological and political education is achieved, forming a new pattern of "educating all students throughout the whole process and in all aspects". Teacher collaboration injects professional wisdom and value guidance into ideological and political education in the course. Resource integration consolidates the foundation for education and creates a multi - dimensional and linked teaching ecosystem. Evaluation innovation improves the education mechanism and constructs a continuously optimized quality closed - loop. The three aspects complement and cooperate with each other, jointly promoting the in - depth practice of ideological and political education in auditing courses from theoretical construction. This lays a solid talent foundation for the high - quality development of China's auditing cause and writes a new chapter in the construction of an education - powerful country.

References

[1] Li Jiemei. Research on the teaching design and practical path of ideological and political education in the "Government Auditing" course [J]. Accounting Learning, 2023, 08: 146 - 148.

[2] Cui Sanchang. The "ideological and political" connotation and realization path of the construction of ideological and political education in college courses [J]. Educator (Higher Education Forum), 2021 (27): 68–73.

[3] Chen Rong. Teaching research on "ideological and political education in the course" of Auditing for applied accounting undergraduate majors [J]. Writer's World, 2020 (24): 131–132.

[4] Wang Ruyan. Design and practice of "ideological and political education in the course" of "Government Auditing" [J]. International Business Accounting, 2020 (06): 72–74.

[5] Zhao Yuting, Fang Yupeng. Exploration of the innovative integration model of "ideological and political education in the course" and the professional course of Audit Case Analysis [J]. Education Modernization, 2020 (42): 102–104.

[6] Li Yuanxia. Research on the practical path of the teaching reform of ideological and political education in the Financial Management course based on the OBE concept [J]. Journal of Hubei University of Economics (Humanities and Social Sciences), 2023, 20(04): 145 - 148.

[7] Xu Han. Teaching reform and practice of ideological and political education in the "Audit Practice" course [J]. Journal of Jinan Vocational College, 2023, (02): 76 - 80.