

Exploration of Teaching Reform in the "Government Auditing" Course from the Perspective of Curriculum Ideology and Politics

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Abstract: This article analyzes the influence of ideological and political concepts on the government auditing course and proposes a teaching reform path in the framework of government auditing. Specifically, ideological and political elements should be integrated into syllabus development, courseware production, teaching content, teaching methods, and faculty team construction.

Keywords: Government auditing, Ideology and politics, Teaching.

1. Introduction

In the present era, government auditing plays a crucial role in safeguarding national property security. In response to national policies, schools integrate ideological and political education into classroom teaching to enhance students' political literacy. Against this backdrop, it is important to explore how government auditing can be organically integrated with ideological and political courses to help students better understand the role of government auditing, enhance their social responsibility.

2. Influence of ideological and political education on the government auditing course

Ideological and political education emphasizes the integration of ideological and political education into daily professional courses to enhance students' political literacy and promote their comprehensive development. Introducing the concept of ideological and political education into the government auditing course will have a positive impact on the teaching objectives.

2.1 Ideological and political education can improve the objectives of government auditing

Ideological and political education has a significant influence on the objectives of government auditing. The micro objectives of government auditing include enabling students to understand the tasks, procedures, and the legitimacy and authenticity of fiscal revenues and expenditures reflected in government auditing. The macro objectives of government auditing are to integrate with national governance and help students understand the significance of government auditing as an important guarantee for stable national development. Ideological and political education can help students understand the objectives of government auditing from a macro perspective and deepen their understanding of the practical significance of government auditing. Moreover, ideological and political education can provide guidelines and guiding principles for government auditing. For example, in government auditing work, auditors must adhere to the principles of openness, fairness, and transparency to enhance the credibility of audit results. Furthermore, ideological and political education can promote innovative development in government auditing, thereby improving the effectiveness of government governance and management. Therefore, ideological and political education is an indispensable part of the government auditing curriculum system. It can help students understand the micro knowledge of the government auditing course and grasp the significance of government auditing from a macro perspective, laying a foundation for future work.

2.2 Ideological and political education can help students establish correct professional ethics

Government auditing not only requires strong professionalism but also requires students to have a sense of social responsibility and mission. Integrating ideological and political education into the classroom can convey positive values to students, helping them clarify moral bottom lines and professional ethics. Through the integration of ideological and political concepts in case analysis in government auditing, students can enhance their awareness as citizens and better serve the country and the people.

2.3 Ideological and political education can promote the improvement of students' comprehensive qualities

Government auditing work requires students to have high professional competence, strong analytical skills, and communication abilities. Introducing ideological and political education into the classroom allows students to participate in social practices with a more positive attitude.

2.3.1 Ideological and political education can enhance students' innovative abilities

Under the influence of ideological and political education, teachers can guide students to understand the essence of problems, clarify their thinking, and creatively solve problems, thereby improving their innovative abilities. Additionally, teachers can use case studies and practical simulations to help students have a more realistic understanding of the requirements of government auditing work, preparing them adequately for future careers.

2.3.2 Ideological and political education can help students form correct career planning

Government auditing is a profession that prioritizes national and public interests. Introducing ideological and political education into the government auditing classroom can enable students to objectively understand their strengths, weaknesses, and development directions. Based on this understanding, students can maintain a positive mindset and adhere to behavioral norms in their future work, better adapting to the needs of social development. In conclusion, the concept of ideological and political education has a significant impact on the government auditing course. Its introduction can help students establish correct professional ethics, enhance their innovative abilities, and assist in forming appropriate career plans. Through education, a group of high-quality and specialized government auditing professionals can be cultivated, making positive contributions to the country's modernization.

3. Reform methods for teaching the government auditing course from the perspective of ideological and political education

3.1 Incorporate ideological and political concepts into the curriculum design

The curriculum outline reflects the content, key points, and difficulties of a course. When developing the government auditing course outline, equal attention should be given to both ideological and political points and knowledge points, planning them appropriately and elaborating on them in detail. This ensures the effective implementation of ideological and political education. Teachers can incorporate ideological and political concepts into the curriculum design to provide targeted guidance for courseware production and classroom teaching. For example, clear ideological and political points help teachers clarify specific teaching content and can be accompanied by appropriate animations and sound presentations for students. When incorporating ideological and political concepts into the curriculum outline, attention should be paid to both specificity and flexibility in planning. Only when ideological and political concepts are fully reflected in the outline can students be provided with more relevant action guidelines.

3.2 Incorporate ideological elements into courseware production

Courseware production is an indispensable part of lesson preparation for teachers, and incorporating ideological elements into courseware has significant implications for teaching. As the main tool for teaching, courseware provides students with the most intuitive experience. It presents important knowledge points to students, allowing them to accurately grasp the key points of the lesson. By incorporating ideological elements into courseware production, teachers can provide clear instructions and prompts, facilitating the integration of teaching and ideological education. Ideological guiding questions can be included in the courseware to encourage students to actively participate and think deeply. This approach allows students to understand ideological themes from different perspectives and increases the depth of classroom content. Through proper design and careful production, courseware can have a significant impact on classroom teaching. Additionally, incorporating ideological elements into courseware can add interactivity and fun to the classroom, encouraging students to actively engage in the learning process.

3.3 Improve the design of teaching activities

Starting from the problems related to professional ethics in reality and using them as the basic elements of organizing teaching, it helps cultivate students' critical thinking and professional qualities. In classroom teaching, teachers can carefully select several ethical dilemmas related to professional ethics as pre-class tasks and distribute them to students through class leaders or student representatives. In class, teachers first guide students to construct the basic knowledge framework of the lesson and then analyze the feedback from students' pre-class tasks. Through literature reading, classroom discussions, and other methods, teachers introduce the theoretical starting point of the course and conduct a new lesson introduction. Based on this, the professional knowledge points of the course and accounting professional ethics are derived. They are interdependent and dialectically unified, with professional knowledge providing accountants with necessary foundational knowledge and skills, while accounting professional ethics being the soul that runs through the entire process. Subsequently, through sharing typical cases of professional ethics, cooperative exploration, and computer experiments, multiple subjects are involved. At the end of the course, teachers compare the viewpoints discussed in class with the theories of professional ethics and the initial professional ethics issues, explaining their relevance and aiming to elevate students' value identification.

3.4 Government Audit course to carry out ideological and political education integration points

The ideological and political education of the government Audit course can be integrated from the government audit introduction, the basic business process of government audit, financial audit, foreign capital audit and other aspects. By integrating ideological and political education into the teaching link, students can cultivate their correct professional ethics and improve their professional quality. First of all, in the introduction of government audit, by inspiring and guiding the generation and development of government audit, the nature and meaning, goal, function and function of government audit, the connection and difference between government audit and private audit, establish a solid concept of honesty, with honesty as the foundation of people. Secondly, in explaining the standardization of government audit organization and audit regulations, clarify the responsibilities, authority and legal responsibilities of government audit organization, the professional ethics of government auditors, cultivate the concept of honest audit, and establish a good professional image. Through the government audit basic business process learning link, the control audit plan, audit plan, audit project implementation plan, control test, substantive test, audit evidence, audit work papers, audit report and other basic concepts, audit project implementation plan, into the process of ideological education to strengthen the risk consciousness, improve the quality of government audit. Finally in understanding the financial audit, financial audit, state-owned enterprise audit and other kinds of audit link, ideological education into the budget implementation of the audit principle and the definition of the target, the time and the scope of the budget implementation audit, the content and method of state-owned enterprise financial statements audit content and method, the state-owned

enterprise leading cadre economic responsibility audit content and method. It can cultivate to adapt to the new situation and new requirements, keep up with the pace of The Times, actively explore and innovate, cultivate the ability to think about problems, and analyze and solve problems from multiple angles.

3.5 Introduce case analysis on professional ethics and social responsibility Section Headings.

In order to provide students with a deeper understanding of government auditing work, teachers can introduce case studies on professional ethics in the classroom. Government auditing requires students to not only master certain professional knowledge but also possess a strong sense of social responsibility. By guiding students to analyze typical cases, especially those related to professional ethics, and encouraging them to engage in deep thinking, teachers can help cultivate students' professional ethics. Through this approach, students can gain a more comprehensive understanding of the characteristics of government auditing work and its connection to professional ethics, as well as develop a deeper understanding of how to fulfill their professional ethical obligations in the future.

Furthermore, government auditing involves national property security, and auditors must have a sense of social responsibility to fulfill this role. By guiding students to analyze cases related to social responsibility, teachers can inspire students' sense of mission and lay a solid foundation for their future professional development.

3.6 Implement innovative teaching models

Under the guidance of ideological concepts, diverse teaching methods such as classroom discussions and social practice can be employed to stimulate students' interest in learning and help them better understand how to apply their skills appropriately in practice, reflecting the targeted, directive, and practical requirements of ideological education. First, interactive teaching methods such as group discussion are introduced into the teaching of "government audit" to guide students to judge the value of government audit work. Nowadays, most students are still in a state of passive learning. In the process of teaching, teachers simply teach students relevant knowledge points, so that they do not really participate in the classroom teaching process, and can not do the state of active thinking and active participation. Especially in the government audit course teaching classroom, this phenomenon is particularly serious, doing so not only can not mobilize the enthusiasm of students to learn, but also limited the scope of students' thinking, so that students become passive and recipients of learning. The dominant position of students is increasingly prominent. The implementation of more interactive teaching in college teaching is of great significance to strengthen the communication between teachers and students, enhance the relationship between teachers and students, and build a harmonious and equal community relationship between teachers and students, but the actual teaching situation can not keep up with the pace of reform. The course content of government audit is boring. If the traditional one-to-many teaching method is adopted, the teaching knowledge cannot take into account the students' course absorption and emotional experience, and the teaching effect will be greatly reduced. Through group discussion, introducing ideological and political concepts in appropriate links, and guiding the ideological and moral discussion, it can help students understand the humanistic spirit and values involved in the government audit work, and clarify how to contribute their own strength to the national development. Interactive teaching has the characteristics of high student participation, teaching content close to life, diversified teaching methods and remarkable learning effect. The interaction and communication between students can broaden students horizons, cultivate students to adapt to the new situation and new requirements, keep up with the pace of The Times, actively explore and innovate, and improve students' ability to solve problems.

Secondly, the social practice activity is introduced in the teaching of government audit. Social practice plays an important role in teaching. Practice helps students to better master and use government audit knowledge and understand audit procedures. Practical activities can make students better understand the specific process of government audit work and the complexity of the work content, so as to deepen their understanding of the skills learned. Teachers can arrange students to

visit the National Audit Office, local Audit institutions, audit service companies and other units, so that students can personally feel the specific operation process and practical experience of the government audit work. Such education methods can improve students' social practice ability and fully prepare for entering the society in the future. Thirdly, the flipped classroom is introduced in the government audit. Flipped classroom is to give full play to students' subjective initiative, take students as the main body of the classroom, and make them take the initiative to find relevant policies and regulations through the Internet, research and other ways. Usually, teachers first determine the research topic, students collect the answers independently, and finally present them in the form of PPT or video in class. Teachers should give guidance according to the problems found, and strengthen the theoretical knowledge to ensure that students complete the learning tasks. Flipped classroom pays more attention to students autonomy and creativity, giving students the opportunity to understand ideological and political themes through practice and communication, so as to deepen their understanding of relevant concepts and better apply them to practical situations. Through this process, students can have a deeper understanding of the ideological and political themes, and also improve their thinking ability. For example, in the theme of poverty alleviation audit, students understand the government's determination to poverty alleviation through the background of the government's poverty alleviation policies. At the same time, students feel the responsibility and responsibility of the motherland through investigating the effect of poverty alleviation policies. Students can also look at and think about the problems facing the current society from a broader perspective through the feedback of the audit results, and draw nutrition from them, so as to promote students to establish correct political views and values. Finally, encourage students to participate in internships or practical training programs in the teaching of government auditing. Through practical training, students can master practical application techniques and improve their teamwork abilities. Students may make mistakes or face difficulties during internships or practical training, and teachers need to uphold the correct values, provide correction and guidance, help students understand the essence and root causes of problems, and enhance their problem-solving abilities and qualities.

3.7 Introduce online resources

In the ideological teaching of the government auditing course, online resources can be utilized to integrate relevant policies, cases, and regulations, providing students with abundant learning resources. Firstly, the use of online resources allows students to keep up with the changes in relevant policies in a timely manner. Government auditing, as an important means of financial supervision and risk management, involves a wide range of content and requires students to have a certain grasp and understanding of current regulations and policies. As relevant regulations and policies are constantly being improved and changed, teachers can use online platforms to provide students with resources such as the latest policy interpretations, development trend analysis, and case summaries, enabling students to have a more systematic and comprehensive understanding of current policies.

Secondly, the introduction of online resources provides students with more convenient learning approaches. Teachers can make full use of online learning resources such as We Chat public accounts and online courses, which facilitate students' consolidation of learned knowledge and exploration of new knowledge. These online learning resources are more in line with the learning habits of contemporary students, stimulating their interest in learning and improving their learning abilities. In addition, online platforms provide a more convenient way for students to discuss after class. For example, students can discuss cases together through the group chat function of We Chat, promoting communication and interaction among classmates.

3.8 Strengthen the construction of teaching staff

3.8.1 Enhance the ideological and political awareness and abilities of teachers in the teaching of the government auditing course

Ideological education stimulates teachers' enthusiasm and improves their awareness and importance of professional ethics education. As the main responsible person for classroom teaching, teachers must have a conscious awareness of education in order to enhance students' professional qualities. However, due to conceptual deviations, many teachers fail to recognize their educational responsibilities and believe that focusing on imparting professional knowledge is sufficient. In fact, an excellent teacher should not only have a solid understanding of professional skills but also shoulder the mission of education. Comprehensive teaching of government auditing requires teachers to have not only solid professional knowledge but also a high level of ideological and political literacy to connect professional knowledge with the overall social situation. Therefore, we need to focus on enhancing teachers' awareness of professional ethics education and help them truly recognize their educational responsibilities to improve teaching quality. We should focus on the combination of enlightening education and indoctrination education to enhance the practical effects of professional ethics education. Specifically, the political awareness of the teacher team can be cultivated through the following methods: Government audit teachers can enhance their political awareness and abilities in teaching government auditing by reading relevant books and journals on ideological and political education. This will help them grasp the essence and characteristics of ideological and political education. Second, government audit teachers can participate in ideological and political education training programs offered by schools or training institutions to learn about the latest teaching theories and methods. Moreover, teachers can strengthen exchanges with their peers, learn from their teaching philosophies and methods, and enhance their own abilities.

3.8.2 Establish a mentorship program for ideological and political education

Firstly, schools need to establish criteria for appointing mentors for ideological and political education, selecting teachers with high moral character and rich achievements in ideological and political education as mentors. Secondly, schools should form a mentor team with the selected mentors to provide multi-level guidance to professional course teachers. Finally, mentor training should be conducted to better guide government audit teachers in ideological and political education.

3.8.3 Establish an evaluation and assessment mechanism

(1) Determine evaluation criteria

Schools need to determine evaluation indicators based on the specific situation of the government auditing course, such as the faculty, students' learning abilities, etc. At the same time, schools can establish a dedicated evaluation organization and collect data on the teaching of ideological and political education, student feedback, and other relevant information regularly to dynamically adjust the evaluation indicators for the improvement of ideological and political education in the course.

(2) Regularly conduct evaluations of ideological and political education and strengthen the feedback and application of evaluation results.

Through regular evaluations of ideological and political education, schools can promptly grasp the strengths and weaknesses of the government auditing reform in ideological and political education. Schools need to provide timely feedback on evaluation information, provide guidance and suggestions for improving ideological and political education to teachers, and apply the evaluation results to the improvement and optimization of the government audit course. When problems are identified during the evaluation, teachers can make timely corrections to enhance the effectiveness of teaching government auditing.

(3) Incentivize excellent teachers

In order to incentivize and promote continuous innovation and development of political education, schools can select and commend teachers who have demonstrated excellence in ideological and political education, thereby increasing their motivation and sense of achievement in their work.

3.8.4 Actively explore social teaching resources and expand cooperation channels

Schools can invite entrepreneurs and social philanthropists to provide diverse perspectives and experiences for ideological and political classes. At the same time, schools can establish long-term and stable cooperative relationships with social organizations, enterprises, and government departments to improve the quality of teaching and lay a solid foundation for cultivating well-rounded talents with both competence and integrity.

3.9 Synergy between government, industry, academia, and research

Professional ethics education is an essential part of cultivating talents in economics and management. However, relying solely on the internal teaching quality assurance of universities is not enough to comprehensively enhance students' professional ethical literacy. Therefore, it is necessary to leverage external forces, such as the government, enterprises, and research institutes, to jointly promote the development of professional ethics education. At the same time, universities should strengthen internal teaching quality assurance, focus on innovative teaching methods and content improvement, to ensure the effectiveness and quality of teaching. Only by fully utilizing internal and external resources can we establish a complete pathway for cultivating professional ethics education and foster outstanding talents in economics and management with a strong sense of professional ethics and responsibility. Universities need to strengthen cooperation with enterprises and research institutions in the field of professional ethics education, integrating the concept of coordinated development among government, industry, academia, and research into the education of economics and management professionals to cultivate talents that meet the requirements of financial intelligence. The cultivation of accountants with integrity, innovation, and solid skills can be achieved through the coordinated education model of government, industry, academia, and research. This model is guided by the actual ethical requirements of enterprises, aiming to promote cooperation between universities and various entities such as enterprises and governments, through collaborative projects and the establishment of practical bases, to promote talent development and knowledge innovation.

Universities can enhance students' professional qualities by collaborating with enterprises through practical projects and the establishment of practical bases, understanding and meeting the actual ethical demands of the industry. At the same time, the government should act as a bridge, encouraging universities to actively participate in the coordinated development of government, industry, academia, and research by enacting ethical policies and regulations and redefining criteria for economics and management talents. Through the joint establishment of discipline majors with research institutions, universities can focus on theoretical research in professional ethics education to enhance students' level of professional ethics education. Research institutions can leverage their expertise and academic advantages to lead theoretical research in professional ethics education, thereby deepening and broadening the field and cultivating high-quality talents that better meet the needs of enterprises. In this way, it will promote a good interaction between industry, academia, and research institutions, and form a more active and innovative teaching model in the field of professional ethics education. It will also contribute to the integration of talent cultivation in universities with the needs of enterprises and the promotion of the healthy development of the accounting industry. The characteristics of this collaborative education model are to combine education with practice through joint discussions on talent needs. It focuses on meeting the professional needs and industry development directions, aiming to provide high-end management talents that meet market demands for enterprises and society. At the same time, it shares advantageous resources by integrating the resources and advantages of universities, enterprises, and research institutions to form a more comprehensive and powerful talent cultivation system. In addition, collaborative talent cultivation can achieve continuous tracking and development of high-end talents, making talent education more accurate and effective. In conclusion,

the "industry-university-research" collaborative education model has many advantages and can effectively promote the cultivation of high-end management talents. Only on this basis can professional ethics education truly combine with practical needs and achieve efficient development.

4. Summary

In today's society, the demands on the government are increasing, and government auditing has become one of the aspects that people pay close attention to. Government auditing is the process of supervising and inspecting the legality, accuracy, and effectiveness of the financial income and expenditure, economic activities, and normative documents of administrative agencies such as government departments, organizations, and enterprises. Introducing ideological and political concepts in the government auditing classroom teaching can improve students' ideological and political literacy, professional ethics level, and practical abilities, laying a solid foundation for their future career development. The implementation of ideological and political education in the government auditing curriculum needs to comprehensively consider factors such as syllabus development, courseware production, teaching content, teaching methods, online resources, and faculty team construction. By effectively integrating these factors, the ideological and political elements can be better integrated into the teaching of the government auditing curriculum, strengthening the ideological and moral construction and practical abilities of students in the process of their growth and development. This not only has a positive impact on students' future career development but also injects new vitality into the progress and development of society.

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