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Research on the Practical Path of Integrating Ideological and Political Education into the Teaching Reform of Audit Course

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Abstract: With the in-depth promotion of the construction of the new liberal arts and the comprehensive implementation of the fundamental task of building morality and cultivating talents, auditing, as the core backbone course of finance and economics majors, urgently needs to promote the deep integration of ideological and political education and professional teaching, and strive to solve the outstanding problems such as the weak integration of ideological and political elements in the current teaching, the shortage of high-quality ideological and political cases, and the disconnection between assessment and the goal of ideological and political education. Guided by the core concept of ideological and political education in the course, combined with the current situation of the teaching of auditing major in colleges and universities, and drawing on the relevant research results of teaching reform in China, this paper constructs a practical framework for the ideological and political teaching reform of auditing course from three key dimensions: the systematic mining of ideological and political elements, the accurate design of teaching cases, and the scientific optimization of the assessment system, so as to provide a practical reference for the ideological and political teaching reform of auditing course in colleges and universities, and help cultivate audit professionals with both ability and political integrity, professional quality and ideological and political quality.

Keywords: Auditing; Curriculum ideological and political education; Teaching reform; Practice path; Assessment system

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1. Introduction

With the continuous deepening of the construction of the new liberal arts, the education of Finance and economics majors has gradually broken the shackles of traditional professional teaching and paid more attention to the collaborative progress of "moral education and professional education". Curriculum ideological and political education has become the key support to promote the reform of professional teaching in colleges and universities and improve the quality of talent cultivation. Auditing is a core course integrating professionalism, practicality and standardization. While imparting auditing professional knowledge and cultivating auditing practical skills, it also shoulders the important educational mission of shaping students' integrity literacy, strengthening the sense of responsibility and cultivating the concept of rule of law. At present, China's audit industry is moving towards a new stage of high-quality development, which puts forward stricter requirements for the professional ethics level, professional ethics bottom line and social responsibility of audit practitioners, which also puts forward urgent practical needs for the ideological and political teaching reform of audit course in Colleges and universities.

Many scholars have carried out relevant research. For instance, Xu Qi (2026) has constructed a thinking framework for the reform of audit course in colleges and universities, providing ideas for the integration of ideological and political education in the course [1]. Liu (2026) focused on the construction of the course ideological and political demonstration team and explored the integrated organizational guarantee path [2]. Cui and Li (2026) clarified the reform direction of ideological and political education from the perspective of talent training mode optimization [3].

2. The core connotation and practical significance of curriculum ideological and political teaching reform

2.1. Core connotation

The reform of ideological and political education in the course of auditing is not to implant the ideological and political knowledge into the professional teaching link, but to take the professional knowledge of auditing as the core carrier, run the ideological and political education concept through the whole process and links of the course teaching in an all-round way, and realize the organic integration and collaborative development of "professional knowledge teaching, professional ability training and ideological and political literacy training". Its core connotation is reflected in three levels:

(1) The value leading level, mining the professional ethics and spirit of the audit industry, and cultivating students' professional quality of honesty, integrity and self-discipline;

(2) At the ability synergy level, the ideological and political education is combined with the cultivation of audit practice, logical thinking and other abilities to improve students' comprehensive quality;

(3) At the scene integration level, combined with the real audit scene, the abstract ideological and political theory is transformed into practical requirements to achieve the educational effect of "moistening things silently".

Compared with the traditional teaching, the teaching reform of auditing under the guidance of ideological and political education highlights "morality first", emphasizes the deep integration of ideological and political education and major, puts an end to the "separation of ideological and political education and major", pays attention to practice orientation, and guides students to integrate knowledge and practice. Zou (2026)'s research shows that the ideological and political elements in the audit course are highly consistent with professional knowledge points, providing theoretical support for the integration of the two [4].

2.2. Practical significance

From the perspective of industry development, audit being an important part of the national governance system, the professional ethics of employees is directly related to the audit quality and credibility. At present, the environment of the audit industry is becoming increasingly complex, and high-quality audit talents are urgently needed. The integration of ideological and political education in the course can make up for the shortcomings of traditional teaching, cultivate students' integrity, law and responsibility consciousness, and provide talent protection for the high-quality development of the industry.

From the perspective of education in colleges and universities, the implementation of the fundamental task of building morality and cultivating people requires the ideological and political education to run through the whole process of professional teaching. As the core course of finance and economics, auditing contains rich ideological and political resources. Promoting the ideological and political reform of its course can guide students to establish correct values and realize the collaborative promotion of "morality cultivation" and "professional education".

From the perspective of students' development, college students are in the critical period of forming values. The course of ideological and political education can enable students to accept the influence of ideological and political education in professional learning, and realize the synchronous improvement of professional and ideological and political literacy. At the same time, ideological and political education can guide students to establish a correct career outlook, clarify the development direction, and lay the foundation for their career growth. The research of Lan and Wang (2026) shows that ideological and political case teaching can enhance students' sense of substitution and improve the effectiveness of education [5].

3. The existing problems of ideological and political teaching reform

3.1. Integration of Ideological and political elements into stiffness

At present, in the ideological and political teaching of auditing course in some colleges and universities, the integration of ideological and political elements is lack of systematic planning, and most of them are randomly inserted by teachers, which has low consistency with professional knowledge points, resulting in serious disconnection between Ideological and political education and major. For example, when explaining the audit professional ethics, some teachers simply emphasized "honesty and integrity", and did not explain the practice methods in combination with the practice scenes. When explaining laws and regulations, only the provisions were listed, and the elements of rule of law and responsibility behind them were not excavated. It is difficult for students to understand the practical significance of Ideological and political requirements.

In addition, the mining of ideological and political elements is lack of pertinence. It uses common materials and is not closely combined with audit practice, which cannot stimulate students' interest. Some teachers have a one-sided understanding of ideological and political elements, only pay attention to professional ethics, and ignore the cultivation of national feelings and innovative spirit. The coverage of ideological and political education is narrow.

3.2. Lack of Ideological and political teaching cases

Case teaching is an important way of ideological and political course, but there are obvious deficiencies in the current ideological and political cases of college audit. For instance, lack of high-quality cases, mostly theoretical cases, lack of real audit scene support, and weak sense of substitution. Some of the cases are old, not combined with the industry development trend, and cannot reflect the ideological and political requirements of the new era. Some cases focus on ideological and political transmission and ignore the combination of specialties, which is difficult to achieve the goal of collaborative education.

At the same time, the case application mode is single, and the mode of "teachers' explanation and students' listening" is mostly adopted, which is lack of interactivity, unable to mobilize the enthusiasm of students, and difficult to guide students to deeply explore the ideological and political connotation of cases, and cannot achieve the expected teaching effect. The lagging construction of the case base has become an important factor restricting the promotion of the ideological and political reform of the curriculum.

3.3. Imperfect assessment system

Assessment and evaluation is the "baton" of the ideological and political reform of the course. At present, there are still problems in the assessment of the audit course, such as "attaching importance to specialty, ignoring ideological and political education", "attaching importance to result, ignoring process". Most colleges and universities mainly take the final examination, accounting for more than 70%. The examination content focuses on professional knowledge, and the proportion of ideological and political examination is very low. The proportion of process assessment is low, and it mainly focuses on attendance and professional homework, which is not included in students' ideological and political performance, and cannot reflect students' comprehensive ability.

In addition, the assessment of ideological and political literacy is lack of operational standards. As the ideological and political literacy is inherently abstract, it is difficult for teachers to evaluate objectively, which leads to the assessment becoming a mere formality. At the same time, the assessment results are not linked with the students' evaluation, which cannot mobilize the enthusiasm of students to participate in Ideological and political learning.

3.4. Teachers' lack of ideological and political teaching ability

Teachers are the core force of curriculum ideological and political reform. At present, some audit teachers lack systematic ideological and political training, and do not understand the connotation of curriculum ideological and political deeply. It is difficult to excavate ideological and political elements and use scientific teaching methods, which leads to the integration of ideological and political education. Some teachers' awareness of educating people is weak, and they pay one-sided attention to the teaching of professional knowledge. They believe that ideological and political education is the responsibility of Ideological and political teachers, and lack the concept of "three complete education".

In addition, some teachers lack first-line experience in the audit industry, do not understand the requirements of audit ideological and political practice, and are unable to design practical ideological and political cases, which restricts the effectiveness of curriculum ideological and political reform. The lagging construction of the ideological and political demonstration course also affects the improvement of teachers' overall teaching ability.

4. Practice path of curriculum teaching reform

In view of the current prominent problems, combined with the research results of relevant scholars, this paper constructs the practice path of integrating ideological and political education into audit teaching reform from the four dimensions of ideological and political elements mining, case base construction, assessment system optimization and teacher team construction, so as to ensure that the path is operable and targeted.

4.1. Build a "professional + ideological and political" integration system

Combined with the professional characteristics and teaching content of the audit course, the ideological and political elements in the professional knowledge points are systematically excavated, and a trinity integration system of "knowledge points–ideological and political elements–educational objectives" is built to avoid the randomness and stiffness of integration, and promote the deep integration of Ideological and political and professional. Combined with the core knowledge points of the course, the ideological and political elements are excavated from the five dimensions of professional ethics, the concept of the rule of law, responsibility, family and country feelings, and the spirit of innovation, so as to clarify the educational objectives, sort out the corresponding relationship table, and provide support for teaching, as shown in **Table 1**.

In the process of mining, we should pay attention to pertinence and systematicness as follows:

(1) Combine the requirements of the audit profession, excavate the elements of professional ethics such as integrity and probity, and guide students to establish correct professional values;

(2) Combine with audit laws and regulations, excavate the awareness of rule of law and rules, and strengthen students' thinking of rule of law;

(3) Combine various audit work contents, excavate responsibility and national feelings, and enhance students' sense of social responsibility;

(4) Combine the audit technology innovation, excavate the innovative spirit, and improve the students' ability to adapt to the industry.

Table 1. "Specialty + ideological and political" integration system

Core knowledge points of the course	Corresponding ideological and political elements	Ideological and political education objectives
Audit professional ethics	Honesty and trustworthiness, integrity and self-discipline, objectivity and fairness, dedication to work	Cultivate students' audit professional ethics and establish correct professional values
Audit laws, regulations and audit standards	Legal awareness, rule consciousness, acting in accordance with the law, fairness and justice	Guide students to establish legal thinking and conduct audits in accordance with the law and regulations
Overview of national audit	Patriotism, sense of responsibility, serving the overall situation, loyal performance of duties	Enhance students' understanding of national audit and cultivate their patriotism and social responsibility
Audit evidence and audit working papers	Prudence and meticulousness, seeking truth and pragmatism, striving for excellence, sense of responsibility	Cultivate students' rigorous and meticulous work style and enhance their sense of responsibility
Preparation of audit reports	objectivity and fairness, honesty and trustworthiness, sense of responsibility, rigor and standardization	Guide students to adhere to the principle of objectivity and fairness and enhance their sense of responsibility
Internal audit and social audit	Dedication to work, integrity in service, win-win cooperation, innovation awareness	Cultivate students' dedication spirit and integrity service concept, and develop their cooperation and innovation abilities
Audit methods and audit technology innovation	Innovation spirit, enterprising awareness, lifelong learning, adaptability	Cultivate students' innovative thinking, establish the concept of lifelong learning, and improve their industry adaptability

4.2. Construction of ideological and political teaching case base

Combined with the core knowledge of auditing and the goal of ideological and political education, we should follow the principle of "authenticity, pertinence, practicability and timeliness", build a high-quality case library of ideological and political teaching, and realize the deep integration of case teaching with ideological and political education and professional teaching. The case library gives priority to the real audit cases, combines the hot spots of the industry, excavates the ideological and political connotation, and ensures that each case is both professional and ideological and political oriented, so as to help the collaborative education. The construction and application of teaching case library is an important support to promote the implementation of Ideological and political education and improve the effect of education.

The content of the case library is divided into four categories as listed:

(1) Professional ethics, including positive cases of auditors' adherence to integrity and negative cases of violations of rules and disciplines, to guide students to establish a correct concept of professional ethics;

(2) The concept of rule of law, combined with audit according to law, illegal accountability cases, strengthen students' awareness of the rule of law;

(3) Responsibility bearing, which focuses on the cases of major audit projects and cultivates students' feelings of home and country and sense of responsibility;

(4) Innovative development, combined with audit technology innovation cases, cultivate students' innovative spirit.

At the same time, the ideological and political connotation and corresponding knowledge points of each case are clarified to facilitate teaching selection, as shown in **Table 2**. The case application adopts the mode of "case introduction analysis discussion summary" to mobilize students' enthusiasm.

Table 2. Set of ideological and political cases

Case category	Case name	Ideological and political connotation	Corresponding core knowledge points
Professional ethics category	A Case of an Auditor Refusing Bribery from the Audited Entity and Adhering to Audit Principles	Honesty and trustworthiness, integrity and self-discipline, objectivity and fairness, dedication to work	Audit professional ethics
Professional ethics category	A Case of Auditors in an Accounting Firm Illegally Issuing False Audit Reports	Warning and restraint, sense of responsibility, bottom line of integrity	Audit professional ethics, audit responsibility
Legal awareness category	A Case of an Enterprise Being Investigated and Punished in Accordance with the Law by Audit Authorities for Financial Fraud	Legal awareness, rule consciousness, conducting audit in accordance with the law, accountability for violations	Audit laws and regulations, audit standards
Sense of responsibility Category	Case of National Major Policy Implementation Follow-Up Audit (Rural Revitalization Policy Audit)	Patriotism, sense of responsibility, serving the overall situation, Loyal performance of duties	Overview of national audit, functions and roles of audit
Sense of responsibility category	A Case of an Internal Audit Department Discovering Enterprise Internal Control Loopholes and Preventing Operational Risks	Sense of responsibility, prudence and meticulousness, seeking truth and pragmatism	Internal audit, audit evidence and audit working papers
Innovation and development category	A Case of the Application of Big Data Audit Technology in Enterprise Financial Audit	Innovation spirit, enterprising awareness, lifelong learning, adaptability	Audit methods and audit technology innovation

4.3. Optimize the evaluation system

By following the principle of "combination of process and summative assessment, and combination of professional and ideological and political assessment", optimizing the assessment system of audit courses, fully integrate the ideological and political literacy into the assessment, clarifying the assessment weights and standards, and playing the ideological and political guiding role of assessment, the model of "30% process assessment + 70% final examination" is constructed. The process assessment focuses on the content of Ideological and political case reports. The final examination includes the questions of the ideological and political question bank, so as to realize the goal of "promoting learning and education through examination".

The process assessment (30%) focuses on the assessment of students' learning process and ideological and political practice. The ideological and political case report (10%), the group combines the case library or independently collects case reports to assess students' case analysis, language expression and ideological and political literacy. Followed by classroom performance (10%), which assesses students' classroom attendance, classroom participation and ideological and political views. The completion of homework (10%), including professional and ideological and political-related homework, to assess students' knowledge mastery and integration ability.

The final examination (70%) is mainly closed book examination, which is divided into two parts: professional knowledge (60%) and ideological and political knowledge (10%). The ideological and political questions are from the ideological and political question bank. The question bank covers four types of questions: choice, short answer, discussion and case analysis, and focuses on the assessment of students' ability to understand and apply ideological and political elements.

The "qualitative + quantitative" evaluation method is adopted to ensure that the ideological and political assessment is objective and fair. The qualitative evaluation is based on the comprehensive evaluation of students' classroom performance and case reports, and the quantitative evaluation is based on the quantitative score of the examination and process assessment results, as shown in **Table 3**.

Table 3. Audit course evaluation system

Assessment type	Weight in total score	Assessment content
Process assessment	30%	Ideological and political case report (10%) Classroom performance (10%) Homework completion (10%)
Summative assessment (final exam)	70%	Professional knowledge part (60%) Ideological and political knowledge part (10%)

4.4. Strengthen the construction of teaching staff

From the three dimensions of training, practice, and incentives, we should strengthen the development of the audit teaching team, enhance teachers' capacity for ideological and political instruction, and reinforce their sense of educational responsibility, thereby providing strong talent support for curriculum-based ideological and political reform.

Systematic ideological and political training should be implemented. Teachers should be organized to participate in training programs and seminars to study the concepts and methodologies of integrating ideological and political elements into courses. They should be guided to embrace the philosophy of "three-wide education" (education by all staff, throughout the whole process, and in all aspects), and their ability to identify ideological and political elements and design relevant teaching cases should be improved.

Moreover, practical training should be strengthened. Teachers should be encouraged to conduct field research on the front lines of auditing practice, collect real-world cases, accumulate practical experience, and enhance their applied teaching skills. Participation in industry practice projects should also be promoted to improve the relevance and effectiveness of ideological and political instruction.

In addition, the incentive mechanism should be improved. Curriculum-based ideological and political reform should be incorporated into performance evaluations and professional title assessments. Outstanding teachers should be recognized and rewarded to stimulate enthusiasm and initiative. A model team for curriculum-based ideological and political education should be established to play a leading and exemplary role, encouraging all teachers to enhance their teaching competence. Teachers should also be supported in conducting research on curriculum ideology and politics, exploring innovative ideas and methods, and continuously improving teaching quality.

5. Safeguard measures

5.1. System guarantee

Colleges and universities should establish and improve the management system of the ideological and political teaching reform of the course, clarify the objectives, tasks, division of responsibilities and implementation steps of the ideological and political reform of the audit course, and integrate the ideological and political education of the course into the professional talent training program and syllabus, so as to ensure the orderly progress of the reform. Formulate scientific teaching quality evaluation standards, regularly evaluate the teaching effect, and rectify problems in time. A resource sharing mechanism should also be established by integrating high-quality ideological and political resources inside and outside the school, and provide support for teaching.

5.2. Resource guarantee

We will increase investment in educational resources and prioritize the development of high-quality materials, including an ideological and political case database, a dedicated question bank, and instructional videos. Necessary teaching facilities will be upgraded, and smart teaching platforms such as "Rain Classroom" and "Learning Link" will be actively promoted to support integrated online and offline instruction, thereby enhancing the effectiveness of ideological and political education. On top of that, cooperation with audit institutions and accounting firms will be strengthened to establish practical teaching bases. These partnerships will provide students with experiential learning opportunities and practical platforms that integrate professional training with ideological and political education.

5.3. Atmosphere guarantee

We will foster a campus environment that embodies the concept of "three-wide education" (education by all staff, throughout the entire process, and in all dimensions). Through campus radio, official social media accounts, and other communication channels, we will actively promote the ideological and political significance of the curriculum as well as the professional ethics requirements of the auditing discipline. A variety of activities, such as lectures on auditing professional ethics and workshops on ideological and political case analysis, will be organized to encourage student engagement and stimulate their enthusiasm for participation. By integrating auditing culture with ideological and political education, we aim to create an immersive educational atmosphere in which students can continuously enhance their ideological awareness and moral literacy in a subtle and meaningful way.

6. Conclusion and prospect

Promoting the integration of ideological and political education into auditing course reform is an important measure to fulfill the fundamental task of fostering virtue and cultivating talent, respond to the high-quality development of the auditing industry, and enhance the overall quality of professional training. Based on existing research and the key challenges in current ideological and political teaching, this study constructs a practical framework from four core dimensions, clarifying integration content, case support, and assessment standards. The results show that through systematic exploration of ideological and political elements, development of high-quality case resources, optimization of diversified assessment methods, and strengthening of the teaching team, the deep integration of value guidance and professional education can be effectively realized, thereby cultivating auditing professionals with both strong competence and sound integrity. With the continuous advancement of the auditing industry and curriculum-based ideological and political reform, further improvement remains necessary. Future efforts should focus on enriching case resources, especially by incorporating emerging trends such as big data auditing, and refining more scientific and operable evaluation systems. These measures will provide sustained support for improving teaching quality and ensuring high-level talent development in the auditing field.

Disclosure statement

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