

Research on the generation path of ideology and politics in auditing courses from the perspective of " Three-Dimensional Holistic Education "

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Abstract: The construction of "curriculum ideology and politics" is of great significance for colleges and universities to adhere to the socialist direction of running schools, implement the fundamental task of cultivating people with virtue, and ensure that the work of educating people runs through the whole process of education and teaching. As an important tool to maintain and stabilize the capital market, it is necessary to cultivate audit talents with "firm beliefs, proficient in business, pragmatic style, integrity and integrity". Therefore, this paper takes the perspective of "three comprehensive education" as the starting point, and focuses on the current problems in the ideological and political education of the auditing major, such as the poor connection of the integrated all-staff education team, the discontinuity of the whole process of education, and the lack of organic linkage of all-round education. The synergistic effect of ideological and political education and professional education is not significant, and the supply of ideological and political work is not matched with the growth needs of students, and it is impossible to integrate ideological and political concepts into all stages of education. In order to clarify the logical way of thinking, adhere to the problem-oriented, focus on the four dimensions of "governance, concept, channel, supply and demand", take governance as the foundation, and use concept and channel Supply and demand are connected as pillars, and innovative practice paths are used to promote the integration of professional knowledge of auditing and ideological and political concepts, so as to achieve the effect of collaborative education.

Key words: Audit; Three-dimensional education; Ideological and political courses

1. Introduction

"What kind of people to cultivate, how to train people, and for whom to train people" is the fundamental issue of college education. In the face of the current disconnect between ideological and political education and general education and professional theory education in colleges and universities, some teachers attach too much importance to "knowledge transfer" and ignore "value guidance" in the teaching process, which makes some students have a lack of recognition of the course and self-worth High Questions. Therefore, there is a need reform the higher education system. How can the reform be

carried out? General Secretary Xi Jinping pointed out the direction for us in the ideological and political conference of colleges and universities, and we should adhere to the principle of cultivating people with virtue as the central link, run ideological and political work through the whole process of education and teaching, realize the education of all staff, the whole process of education, and all-round education, and strive to create a new situation in the development of China's higher education. Subsequently, President Xi Jinping proposed that to do a good job in the ideological and political education of college students, it is necessary not only to strengthen and improve ideological and political theory courses, but also to make all kinds of courses and ideological and political theory courses go in the same direction to form a synergistic effect. In order to realize that in the process of in-depth promotion of "three comprehensive education", grasp the common points of ideological and political education, general education and professional education, build a collaborative system of curriculum ideological and political education and professional courses, and integrate ideological and political concepts into the teaching design, teaching process, teaching evaluation and other processes of each subject, so as to form a "curriculum ideological and political education, three comprehensive education model".

As an independent third party to verify the financial statements prepared by the enterprise, the audit is an important basis for the financial credibility of the enterprise and an important influencing factor for investors when making decisions. Therefore, audit plays an important role in maintaining and stabilizing the capital market. As an important tool for maintaining and stabilizing the capital market, auditing needs auditors with correct socialist core values as a strong backing. However, in the process of training audit talents, it has not fully explored the scientific spirit, humanistic spirit, independent spirit and national spirit of auditing embodied in the audit course group, and the combination of audit value guidance and knowledge transfer is blunt, and the value leadership awareness and ideological and political education ability are insufficient, resulting in insufficient value leading function validity. This will eventually lead to the students we cultivate not being aware of their own role and the importance of professional quality, resulting in the lack of students' sense of value experience and value shaping ability. Therefore, it is necessary to strengthen the synergistic effect of ideological and political education and professional courses. By telling the audit story, spreading the spirit of auditing, and publicizing the value of auditing in the auditing course. In order to achieve the dual educational purpose of "knowledge transfer" and "value guidance", and cultivate audit talents with good values.

2. Research on the relationship between "three comprehensive education" and "curriculum ideology and politics".

2.1 Research on "three comprehensive education".

The "Outline for the Implementation of the Project for Improving the Quality of Ideological and Political Work in Colleges and Universities" points out that it is necessary to "build an integrated quality system of ideological and political work in colleges and universities with perfect content, sound standards, scientific operation, strong guarantee and remarkable results, and form a pattern of all-round education for all staff and the whole process". The proposal of "three comprehensive education" has put forward new requirements for the organization, team, resources and environment of college education.

Li Haihan (2019)^[1] and Zhang Rui(2020)^[2] carried out the "three-comprehensive education" with curriculum ideology and politics. It is believed that the all-staff, whole-process and all-round education is

an important measure to improve the level and quality of ideological and political education from the collaborative perspective of "big ideology and politics" in colleges and universities, and the implementation path of synergy effect is discussed from the three dimensions of factor synergy, relationship synergy and spatial synergy. Gu Yuwen (2015)^[3] analyzed and studied the ideological and political work of college teachers from the perspective of "three comprehensive education", and put forward better guidance for ideological and political education in colleges and universities through the establishment of monitoring mechanism, evaluation mechanism, and incentive mechanism.

Yang Xiaohui (2018)^[4] expounded the practical dilemma of not forming a joint force of education, the poor connection of the education process, and the organic linkage in the process of educating people in colleges and universities, and gave the corresponding path selection according to the dilemma.

Through the review of domestic research literature, most of the research on "three-dimensional education" is based on the specific education methods of how to realize the whole staff, the whole process and the all-round education, and the research is developing in a more detailed direction, which enhances the actual influence of ideological and political education to a certain extent, and brings theoretical support for reference to the work of ideological and political education.

2.2 Research on "Curriculum Ideology and Politics".

"Ideological and Political Education Courses" are compulsory for university students, serving as a vital pathway to help them establish correct outlooks on life, values, and the world, as well as an important means to understand the construction of socialism with Chinese characteristics. "Curriculum-based Ideological and Political Education" refers to infiltrating ideological and political education into the process of imparting knowledge, experience, and activities, transforming the acquired knowledge into inherent moral character during the process of knowledge transmission. The challenge of effectively transitioning from "Ideological and Political Education Courses" to "Curriculum-based Ideological and Political Education" constitutes a major difficulty in ideological and political teaching in universities and is a hotly debated topic among scholars. Qiu Weiguang (2017)^[5] suggests that the generation path of "Curriculum-based Ideological and Political Education" is influenced by multiple factors, with teachers being the key, textbooks the foundation, resource excavation a prerequisite, and institutional construction the fundamental guarantee. Teachers should, on the basis of imparting course knowledge, guide students to transform the knowledge they have learned into inherent moral character.

By sorting through the relevant literature reviews on curriculum-based ideological and political education, we can discern that the research scope encompasses various aspects such as the relationship between "Ideological and Political Education Courses" and "Curriculum-based Ideological and Political Education," the value origins of "Curriculum-based Ideological and Political Education," the current status of the specialized ideological and political curriculum system, and the reform of the ideological and political curriculum system. These studies provide a theoretical foundation and reference for the construction of curriculum-based ideological and political education. Nevertheless, there are still some deficiencies in the existing research. For instance, the research scope tends to be broad, lacking specific integration with various disciplines and resulting in a lack of targeted focus. Moreover, the depth of research is relatively shallow, with most studies taking a holistic approach but lacking logical

considerations on issues such as how to conduct classes and achieve teaching objectives, leading to weak integration between ideological and political courses and specialized courses. These gaps represent the direction for future research on curriculum-based ideological and political education.

2.3 Research on the Relationship between Holistic Education and Ideological and Political Education Embedded in Courses

How to integrate the concept of ideological and political education into the process of "holistic education that encompasses all personnel, all stages, and all aspects" is a hot topic among scholars. Firstly, holistic education is conducive to forming a joint force for moral education in the ideological and political education of college students. Holistic education requires all faculty and staff to play their role in educating students during the teaching process. Therefore, integrating ideological and political education with the concept of holistic education involves breaking down the specific goals of ideological and political education into specific departments and individuals and linking them to performance. This requires each teacher to enhance their own ideological and political thinking and subtly impart ideological and political awareness to students during the teaching process, thereby creating a synergistic effect and ensuring that all tasks are implemented effectively.

Secondly, holistic education throughout the entire process is conducive to achieving continuity in students' ideological and political education. In implementing curriculum-based ideological and political education, it is essential to pay attention to the characteristics of students at different stages and integrate ideological and political education into each phase of their education. Teaching content should be adjusted promptly based on specific implementation situations to ensure the continuity of ideological and political education. Due to the long-term, complex, and frequent nature of holistic education throughout the process, it requires coordination among departments, as well as strengthening of discipline development, organizational construction, and other aspects. For example, interdepartmental coordination necessitates that all departments and secondary colleges within the university address questions such as "what should be done?", "what can be done?", and "what are the shortcomings?" During the promotion of comprehensive education. After understanding the strengths and weaknesses of each department and college, efforts should be made to achieve platform integration, complementary advantages, and resource sharing. Strengthening discipline development requires relying on the university's existing theoretical research centers to further integrate expert resources from related disciplines, advance curriculum and textbook development, and enhance the timeliness and attractiveness of courses. Strengthening party organization construction necessitates sufficient attention to party organization construction from the top down, encompassing the university, secondary colleges, and student party branches. With the concept of socialism with Chinese characteristics at its core, collaborative efforts should be made to advance ideological and political work, harness the enthusiasm and initiative of party members, foster exemplary role models, and drive overall improvements in students' ideological and political awareness through targeted interventions that spread from point to area.

Lastly, holistic education in all dimensions enhances the effectiveness of ideological and political education for college students. It necessitates the comprehensive utilization of various carriers, forms, and content to integrate resources and foster students' all-round development. In this process, teachers

can gather current affairs, examples of exemplary figures, and other content to integrate with professional knowledge, engaging students in discussions and evaluations through videos, case studies, and other methods in the classroom. This allows students to not only acquire knowledge but also elevate these forces and use them as inner role models to inspire themselves. Furthermore, a "second classroom" can be established through social practice, volunteer services, campus culture activities, and other initiatives to promote the organic integration of ideological and political education with socialist values.

3. Shortcomings in the Construction of Ideological and Political Education in Audit Courses from the Perspective of "Three-Comprehensive Education"

3.1 The integration and coordination of the all-staff education team is inadequate

The concept of "all-staff education" is conducive to forming a collaborative educational force for ideological and political education among university students. It requires all faculty and staff to play their educational roles in the teaching process. However, currently, universities face challenges in the effective integration of educational forces under the all-staff education model. Firstly, ideological and political education for university students primarily revolves around specialized political courses, without synergistic development with professional courses. Political teachers are primarily responsible for disseminating ideological and political concepts, while professional teachers impart specialized knowledge, operating in parallel tracks without achieving a collaborative educational force or fostering a subject-based educational mindset. Secondly, administrative and service staff at universities have frequent interactions with students in their academic and daily lives, yet most of them only perform tasks assigned by the university, believing that the responsibility for student education lies solely with academic teachers, thus neglecting their own role modeling responsibilities as "teachers" in practical work. Lastly, students themselves lack sufficient self-awareness. The university stage is crucial for cultivating self-control and learning abilities, during which the guidance of schools and teachers is pivotal. Additionally, self-education among university students is equally important. However, at present, students do not demonstrate high levels of interest in national political events or sensitivity to national development and current affairs, which inevitably affects the effectiveness of ideological and political education, thereby hindering the formation and advancement of the collaborative educational force.

3.2 The synergistic effect between ideological and political education and professional education is not significant.

The stronger the knowledge and abilities of the students we cultivate, the greater their potential contribution to society in the future. However, what determines this potential? It depends on their values. Therefore, value shaping plays a crucial guiding role in the growth of students. In auditing teaching, however, we have not fully explored the ideological and political elements embodied in the courses, such as scientific spirit, humanistic spirit, and value guidance. The integration of ideological and political concepts with knowledge imparting is clumsy, and there is a lack of awareness of value guidance and ideological and political education capabilities, leading to insufficient effectiveness of value guidance functions. Ultimately, this will result in our students being unable to create maximum value for society.

3.3 The supply of ideological and political work does not accurately match the growth needs of students.

"Teaching students in accordance with their aptitudes" refers to the formulation of talent cultivation plans and tailored education based on students' characteristics, aspirations for development, as well as current social needs and the themes of the times. However, at present, the ideological and political work in universities falls short in terms of system establishment, staffing, technological empowerment, and precise governance. This results in a mismatch between the supply of ideological and political work and the growth needs of students, creating a dilemma where "students are running with the times, while ideological and political workers are chasing after them."

3.4 The goal of comprehensive education has not achieved organic integration and coordination

Currently, schools are continuously encouraging teachers to fully explore moral education resources in the classroom and conduct moral education. While some progress has been made, it still remains at the level of knowledge education, failing to effectively integrate theory with practice, resulting in insufficient organic linkage between in-class and out-of-class activities. Secondly, the integration between the small classroom within the school and the larger classroom of society is not close enough. For students to apply and contribute their learned knowledge to society, they need to practice and refine it in the broader context of society. However, current teaching tends to focus more on the small classroom within the school, preventing students from applying their knowledge in practice, which leads to weaker internalization of knowledge. Lastly, with the development of the times, many teachers have tried online teaching methods such as micro-lectures and MOOCs, but these methods still involve replicating knowledge onto the internet for teaching, where students still passively receive knowledge without effective teacher-student interaction, resulting in insufficient linkage between online and offline learning.

4 . A Conceptual Framework for Researching the Path of Ideological and Political Construction in Audit Courses under the Perspective of "Three-Comprehensive Education"

The ideological and political work in universities, when integrated into the talent cultivation system, should follow a logical approach, adhere to a problem-oriented mindset, and focus on the four dimensions of "governance, concepts, channels, and supply-demand." With governance integration as the foundation, and the integration of concepts, channels, and supply-demand as the pillars, innovative practical paths should be explored.

4.1 Governance Integration: Establishing an Integrated Education System

The fundamental aspect of integrating ideological and political work into the talent cultivation system in universities in the new era lies in establishing a sound, comprehensive, scientifically standardized, and effectively operated system and mechanism, thereby constructing an "integrated" education system that is adapted to the modern university governance system.

4.1.1 Strengthening the Overall Planning of Party-led Education

Strengthening the party's overall leadership over education is the fundamental guarantee for running socialist education with Chinese characteristics and achieving normalization of holistic education. Firstly, it is necessary to implement the responsibility of university party committees as the main body for the normalization of holistic education, giving full play to their important role in setting

directions, managing overall situations, making decisions, and promoting implementation. Secondly, it is crucial to improve the system of school leaders taking the lead in educating students, enhancing and promoting institutional arrangements for leaders to go deep into the front lines of students to understand their ideological trends and serve their needs, thereby carrying out the overall planning of ideological and political construction from the top level.

4.1.2 Clarifying the Responsibility of Holistic Education and Enhancing the Sense of Responsibility for Active Participation

University teachers are the main force in holistic education, but for a long time, the division of responsibilities within universities has been relatively strict, with significant fragmentation between teaching, management, and service functions. Apart from the ideological and political course teachers and student affairs staff, other faculty members in different departments tend to prioritize their professional work over education to varying degrees. Therefore, universities should establish a list of educational responsibilities for each department, tailored to the job attributes, content scope, and service targets of faculty members. By linking this educational responsibility list with faculty members' performance evaluations and professional title assessments, universities can fully mobilize the awareness of active participation in holistic education among all staff members.

4.1.3 Establishing Role Models to Inspire Students' Intrinsic Motivation for Self-Improvement

Students are both the recipients and the subjects of educational activities, and they need to play an active role in self-education and educating others while receiving education. Therefore, in the process of holistic education, it is also necessary to fully mobilize the initiative of the educational subjects themselves. This can be achieved by establishing role models and selecting a group of outstanding students and exemplary Party members as examples or implementing a one-on-one mentoring system. By using people and events from their immediate surroundings to build bridges of education among students, the synergistic and collaborative educational effects of peer role models can be fully leveraged.

4.2 Concept Integration: Promoting the Deep Integration of Ideological and Political Education with Professional Education

Auditing, as an independent third-party assurance structure, plays a vital role in maintaining and stabilizing the capital market. As an essential tool for safeguarding and stabilizing the capital market, auditing requires auditors with correct socialist core values as its backbone. Therefore, during the training process, emphasis should be placed on nurturing students' professional qualities such as serving the public, honesty in service, and a balanced development of both morality and law. The values of "responsibility, loyalty, integrity, law-abiding, independence, and dedication" must be seamlessly integrated into students' consciousness. In promoting the deep integration of ideological and political education with professional education, we can proceed from various dimensions: From the perspective of sentiment, integrate ideological and political elements of national confidence, cultural confidence, and patriotism to cultivate auditing talents with a professional sentiment; From the perspective of quality, integrate ideological and political elements such as adhering to principles, impartial law enforcement, honesty and integrity, and trustworthiness to nurture auditing talents with professional ethics; From the perspective of consciousness, integrate ideological and political elements of quality

awareness, standard awareness, and national awareness to cultivate auditing talents with a bottom-line consciousness in their profession; From the perspective of ability, integrate ideological and political elements related to governing the country, serving the people, and cultural inheritance to develop auditing talents with professional competence.

4.3 Supply-Demand Integration: Implementing a Comprehensive "Precision Ideological and Political Education" Initiative

To address the mismatch between the supply of ideological and political work and the growth needs of students, individualized teaching is essential. Firstly, to solve the problem of mismatch between content supply and student demand, it is crucial to focus on understanding what students truly need. This requires educators in universities to conduct thorough research, dynamically monitor students' individual characteristics and growth patterns, and have a clear understanding of their current growth needs, thereby enabling precise teaching. Secondly, to address the mismatch between the methods of delivery and the unique growth characteristics of students, universities need to achieve a synergistic effect between explicit and implicit education. The growth environment of post-2000s students, who form the majority of the new generation of university students, has shaped their lively minds and strong self-awareness. Traditional didactic teaching methods may elicit resentment and disregard from students. Therefore, during the teaching process, it is necessary to change teaching methods and emphasize the integration of "transmission-based" explicit education with "culturally immersive" implicit education.

4.4 Channel Integration: Establishing a Comprehensive Education Channel

4.4.1 Building a Comprehensive Service-Oriented Education Mechanism Both Inside and Outside the Classroom

The ideological and political work in universities permeates the entire talent cultivation system, with the effective connection between in-class (first classroom) and out-of-class (second classroom) activities being the key. The first classroom focuses on imparting knowledge but often weakens practical cognition. Hence, the second classroom serves as a complementary force, reinforcing students' subjective cognition and personal experiences through practical activities such as social practice, volunteer services, and campus culture. In this way, the shaping of values is subtly imparted into students' hearts.

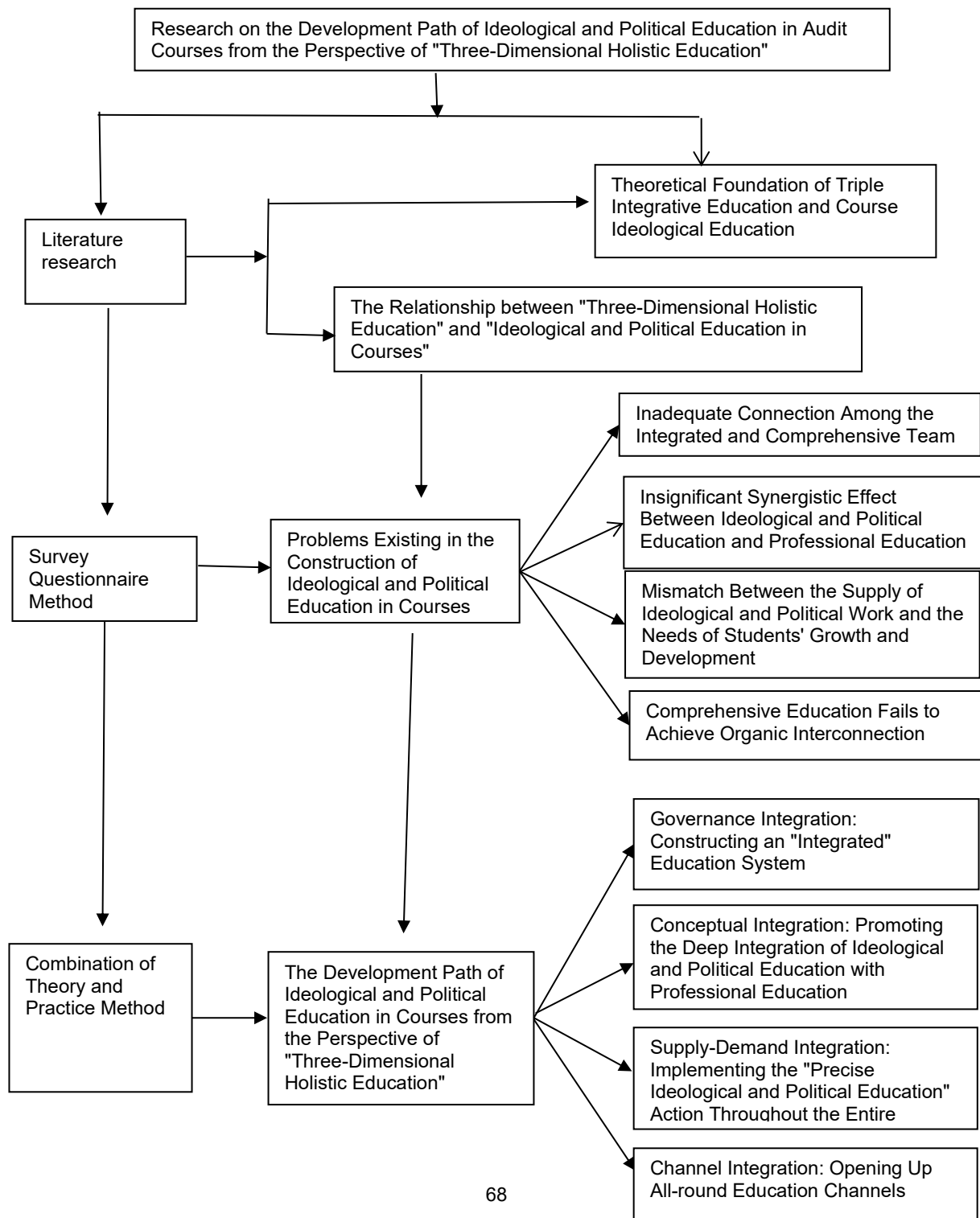
4.4.2 Building a Comprehensive Service-Oriented Education Mechanism Combining Internal and External Resources

The ideological and political work in universities necessitates the integration of the small classroom of ideological and political education within the campus with the broader social classroom. Within the campus, the ideological and political classroom fuses professional knowledge with ideological and political awareness to provide students with value guidance and shaping services. By expanding students' professional theoretical knowledge base, their theoretical accomplishments and values are further refined. The broader social classroom, on the other hand, offers value application services to students, enabling them to develop clear and correct values in the process of analyzing and solving Social hot topics, difficult issues, and everyday problems.

4.4.3 Building an Omni-directional Education Mechanism Combining Online and Offline Approaches

In the era of the Internet and knowledge sharing, platforms such as "China University MOOCs, iCourse, and Learning Power" have become primary channels for students' self-directed learning. President Xi also emphasized that "new media and new technologies are the trend of the times, and we must fully promote the deep integration of the traditional advantages of ideological and political work with information technology." Therefore, in the process of establishing an omni-directional education mechanism that combines online and offline approaches, universities should fully enhance the strengths and roles of ideological and political work. Especially amidst ideological clashes and the blending of diverse social thoughts, it is imperative to leverage the role of ideological and political education, turning cyberspace into a primary battlefield for students' self-directed learning, and achieving a resonant synergy between knowledge education and values education.

Picture1: Structural Thought Diagram



5. Conclusion

The introduction of "ideological and political education in curriculum" in universities is a necessity to improve and strengthen ideological and political work, a manifestation of fulfilling the primary responsibility of educating people, an inevitable requirement to promote the realization of comprehensive, all-for-one, and all-through-the-course education, and a powerful driving force to comprehensively enhance the level and quality of ideological and political work in universities. Therefore, during the education process, universities should establish a curriculum system that explores the value implications of each course to ensure the smooth achievement of ideological and political education goals.

Due to its characteristics of supervision and evaluation, auditing plays the role of an economic health check in the new era of socialism with Chinese characteristics and bears the historical mission of safeguarding public interests through oversight. Consequently, as an auditor, one must possess a deep sense of patriotism and always make safeguarding national and public interests the starting point for professional activities and judgments. Furthermore, auditors should uphold the standards set forth by President Xi for the construction of the auditing team: "firm beliefs, proficient in business, pragmatic in style, and upright and incorruptible." By studying the generation path of ideological and political education in auditing courses from the perspective of "comprehensive, all-for-one, and all-through-the-course education," we can provide direction for the construction of ideological and political education in auditing, ultimately achieving the effect of collaborative education.

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