

An Analysis of Strengthening Ideal and Belief Education for College Students in Ideological and Political Courses—A Case Study of the Auditing Course

Luo Xiaodan, Qiu Jian, Huang Qichun

Sichuan Minzu College, Kangding, Sichuan, China

Abstract: This paper delves into the significance of enhancing ideological and political education in higher education, with a particular focus on cultivating ideals and beliefs among college students. Through a case study of the Auditing course, it aims to provide insights into effectively integrating ideological and political education within an academic framework. The discussion highlights the role of ideals and beliefs in student development, using auditing as a specific example to explore how ideological and political education can be incorporated into specialized courses for more comprehensive and profound educational outcomes. The study seeks to propose effective models for ideological and political education in universities, facilitating the infusion of such education into disciplinary learning to foster students' growth in both academic and moral dimensions.

Keywords: Ideological and Political Education, Curriculum-Based Political Education, Auditing Course

1. Introduction

In the higher education system of the new era, ideological and political education (IPE) shoulders the important mission of cultivating builders and successors of socialism. Ideological and belief education, as the core of IPE, is crucial to college students' value orientations, spiritual pursuits, and sense of social responsibility. However, how to effectively integrate ideological and political elements into professional courses and achieve an organic unity of knowledge transmission and value guidance remains an important issue in the current reform of higher education. Auditing, as a course that combines professionalism with practicality, emphasizes the concepts of fairness, integrity, and social responsibility, which are highly consistent with the goals of IPE. It thus provides an ideal vehicle for exploring the integration of IPE into the curriculum.

Taking the course of Auditing as an example, this paper explores the pathways and strategies for strengthening college students' ideological and belief education in higher education ideological and political courses. By analyzing the ideological and political education functions of the auditing discipline and combining practical methods such as interactive teaching and the participation of industry experts, the paper investigates how to incorporate ideological and belief education into professional teaching to enhance students' professional quality and social responsibility. At the same time, the article also proposes countermeasures for the challenges in the implementation of curriculum-based IPE, aiming to provide references for the coordinated development of IPE and professional courses in higher education and to contribute to the cultivation of high-quality talents with both moral integrity and professional competence.

2. The Importance of Ideological and Political Education

Cultivating students' ideals and beliefs is crucial for shaping well-rounded individuals who can contribute positively to society. Ideological and political education plays a foundational role in molding college students' character, values, and sense of civic responsibility.^[1]

The importance of ideological and political education in higher education has become increasingly prominent, particularly in nurturing students' ideals and beliefs. This educational concept is not only

about the holistic development of individuals but also directly relates to their future contributions to society. The college years represent a critical period in personal development, during which students are exposed to various academic disciplines while gradually forming their outlook on life, values, and worldview.^[2] Ideological and political education guides students in establishing correct ideals and beliefs during this process, laying a solid ideological foundation for their future growth. Such cultivation not only benefits students' comprehensive development but also serves as an important safeguard for fostering positive societal values.

Taking the Auditing course as an example, we can analyze the permeation and guiding role of ideological and political education in university curricula more concretely. Auditing, as a specialized subject, focuses not only on accounting techniques but also on social responsibility and public interest. Through this course, students not only acquire knowledge of auditing practices but also gain a deeper understanding of its social functions and significance.^[3] In this process, ideological and political education acts as a beacon, illuminating students' comprehension of fairness, transparency, and responsibility.

While nurturing ideals and beliefs, ideological and political education also plays a foundational role in shaping college students' character. Character formation is not only about moral boundaries but also about students' future behavioral standards and integrity in society. By emphasizing values such as social responsibility, teamwork, and integrity, ideological and political education encourages students to develop correct ethical concepts and cultivate positive character traits.

Civic responsibility, as a key component of ideological and political education, serves as an important guide for students in exercising their rights and fulfilling their obligations in society. For auditing students, case studies and practical exercises make it easier to understand their role in maintaining financial order and promoting social equity. This hands-on approach aligns with the inherent logic of ideological and political education, jointly supporting students' holistic development.

Therefore, strengthening ideological and political education in universities, especially its integration into specialized courses, holds significant value in fostering students' correct ideals and beliefs, shaping their well-rounded character, and inspiring their enthusiasm for contributing to society. The implementation of this educational philosophy is not only a mission of higher education but also a foundation for the long-term sustainable development of society.

3. The Role of the Auditing Course in Ideological and Political Education

With the deepening development of higher education, ideological and political education has gradually become a vital component in shaping students' comprehensive qualities. In this context, the Auditing course, as a highly specialized and practical discipline, not only imparts professional knowledge but also plays an active role in ideological and political education.

First, auditing, as a unique social practice, emphasizes objectivity, fairness, and transparency in professional fields.^[4] In the Auditing course, students gain an in-depth understanding of auditing duties and missions, clarifying its importance for socioeconomic development. This helps cultivate students' sense of responsibility and commitment to public affairs, enabling them to better fulfill their social responsibilities in their future careers.

Second, the auditing course highlights the importance of risk prevention and internal control management, equipping students with problem-solving skills for their professional lives. A key goal of ideological and political education is to foster innovative thinking and practical problem-solving abilities.^[5] As a highly practical discipline, auditing trains students in problem analysis and resolution through case studies and hands-on exercises, enhancing their competitiveness in future social practices.

Moreover, auditing involves multiple stakeholders, including governments, enterprises, and investors, providing students with a diversified social perspective. Through the course, students learn how to balance various interests and maintain an independent and fair stance in complex social relationships. This orientation in ideological and political education helps students form correct life perspectives and values, fostering their awareness of social concerns and public responsibilities.

Finally, the auditing course emphasizes practical operations, enabling students to deeply understand and experience the realities of auditing through field visits and case analyses. This not only helps students translate theoretical knowledge into practical skills but also inspires their passion and belief in

the auditing profession.

In summary, the role of the Auditing course in ideological and political education extends beyond knowledge transmission—it guides students in establishing correct principles and values. Through this course, students' professional development is accompanied by the refinement and elevation of their ideological and political qualities. This integrated educational approach helps cultivate more well-rounded and versatile talents, providing robust support for their growth.

4. Strategies for Strengthening Ideological and Political Education

In university ideological and political courses, strengthening students' education in ideals and beliefs, especially in specialized and practical disciplines like Auditing, requires effective strategies to enhance students' comprehensive qualities. Below are two key strategies:

4.1 Interactive Teaching Methods

Adopting interactive teaching methods is an effective strategy for strengthening ideological and political education and cultivating college students' ideals and beliefs.[6] These methods aim to stimulate students' interest and increase their engagement in ideological and political courses, laying a solid foundation for their holistic development.

Specifically, interactive teaching methods include group discussions, case analyses, and role-playing. First, group discussions provide an open environment for students to freely exchange ideas and share perspectives. Such interactions foster intellectual collisions, offering students inspiration for their ideals and beliefs.

Second, case analyses are another powerful interactive teaching method. By examining real-world cases, students better understand theoretical knowledge and learn to apply it in practical contexts. This experiential learning cultivates problem-solving skills, preparing them to address complex social realities.

Finally, role-playing offers students simulated real-life scenarios. By assuming specific roles, students gain deeper insights into the meaning of ideals and beliefs. This immersive experience helps them recognize the connection between ideals and real life, reinforcing their personal convictions.

Interactive teaching methods break away from traditional one-way instruction, encouraging active student participation. Through intellectual exchanges, students develop a deeper understanding of their ideals and beliefs, establishing a firm foundation for their future growth.

4.2 Inviting Industry Experts and Insights

To bridge the gap between theoretical knowledge and practical application, inviting industry experts for lectures is an effective strategy. In the Auditing course, practitioners, scholars, or internal audit leaders can share their experiences.

Experts' insights help students understand the latest developments, challenges, and successes in auditing. This not only builds students' confidence in applying their knowledge but also deepens their professional identity. Beyond practical knowledge, experts can share their perspectives on ideals and beliefs, reinforcing students' ideological education.

By interacting with professionals, students gain firsthand knowledge of auditing practices and the integration of ideals into work. This inspires them to align personal aspirations with societal contributions.

In conclusion, interactive teaching methods and industry expert invitations are two effective strategies for strengthening ideological and political education. These approaches enhance both academic and ideological development, equipping students with a solid foundation for their future careers.

5. Challenges and Future Directions

While progress has been made in integrating ideological and political education into the Auditing course, challenges remain. Addressing these—such as adapting content, engaging students, and

resolving emerging issues—is essential for sustained success.

First, content adaptation is critical. Auditing's rich theoretical and practical components require careful integration of ideological education without compromising professional rigor. Teachers must deepen their understanding of ideological education and interdisciplinary research to ensure authoritative and rational content.

Second, student engagement is a pressing challenge. Amid academic pressures and diverse interests, capturing students' attention in ideological education demands creative and interactive teaching designs. Timely feedback and adjustments are necessary to ensure effectiveness.

Finally, emerging issues require ongoing attention. Evolving regulations and technologies in auditing necessitate updates to ideological education. Staying attuned to industry trends and student feedback ensures relevance.

Addressing these challenges requires strengthening faculty development, curriculum design, and teaching management. Continuous research and innovation will better integrate ideological education into the Auditing course, making it a core component of students' intellectual and professional growth.

6. Conclusion

This article explores the significant role of the Auditing course in strengthening ideological and political education in higher education. By analyzing the integration of ideals and beliefs, it proposes strategies and insights to inform ideological work in academia.

First, the analysis highlights the importance of ideals and beliefs for students' holistic development and societal contributions. Integrating these into the Auditing course enhances both academic and ethical growth.

Second, case studies demonstrate how interactive teaching and expert invitations effectively merge ideological education with auditing. These methods foster active participation and practical understanding.

Challenges like content adaptation and student engagement require attention. Creative teaching and responsiveness to emerging issues are key to enhancing ideological education's impact.

In summary, the Auditing course's integration of ideological and political education offers valuable strategies for universities. Guiding students in forming correct ideals and beliefs prepares them to contribute meaningfully to society, aligning with the goal of cultivating well-rounded socialist builders and successors.

Acknowledgements

This paper is a phased achievement of the 2023 Education and Teaching Reform Research Project of Sichuan Minzu College, titled "Research on the Ideological and Political System Construction and Practical Path of Auditing Courses" (Project No.: X-JG202317).

References

- [1] Li, C. X. (2023). *The Educational Connotation and Model Construction of Career Education Courses in Universities*. *Journal of Yangzhou University (Higher Education Study Edition)*, 27(06), 93-101.
- [2] Li, X. (2023). *The Logic and Practice of Integrated Construction of Intelligent Trial Supervision and Management*. *Journal of Wuhan University of Science and Technology (Social Science Edition)*, 25(06), 640-648.
- [3] Liu, B. Y., & Yao, B. L. (2023). *Research on Enhancing the Effectiveness of Patriotic Education for College Students from the Perspective of Rural Revitalization*. *Countryside, Agriculture, Farmers (Edition B)*, (12), 52-54.
- [4] Song, M., & Yuan, M. L. (2023). *Analysis of the Goal Orientation and Implementation Path of Cultivating College Students' Spirit of Responsibility in the New Era*. *Journal of Higher Education*, 9(31), 155-159.
- [5] Xiao, L., Chen, D. F., & Wang, M. (2023). *Teaching Practice of Ideological and Political*

Education in Entrepreneurship Management Course Based on the Trinity of Emerging Engineering Education, Entrepreneurship Education, and Curriculum Ideology and Politics. Journal of University of Electronic Science and Technology of China (Social Sciences Edition), 25(06), 99-105.

[6] Wang, X. (2022). *Research on the Transformation of Training Mode for Applied Undergraduate Accounting Talents. East China Normal University.*