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Theory and practice: The ideological and political research of auditing curriculum with the audit history of the Communist Party of China as the core

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Abstract:
The revolutionary audit history of the Communist Party of China is an important resource and future development direction for the ideological and political teaching of auditing courses in colleges and universities. The ideological and political teaching of audit course centered on the revolutionary audit history of the Communist Party of China can effectively improve the political position and ideological depth of the ideological and political teaching of audit course. The history of the revolutionary audit of the Communist Party of China is integrated into the ideological and political teaching of the audit course, which is based on the high degree of people's character, the audit spirit of seeking truth from facts and adhering to principles, the noble audit ethics of abiding by the law, being clean and honest, and the noble revolutionary spirit of hard work and sacrifice. Embodies the mutual support and integration between the professional goal of auditing and the ideological and political value goal of the curriculum with the Party's revolutionary audit history as the core. Strengthening the construction of teaching materials, strengthening the mining and utilization of related literature and historical resources, and improving the teachers' ideological and political consciousness, theoretical accomplishment and teaching ability are the practical paths to carry out the ideological and political teaching of audit course with the Party's revolutionary audit history as the core.

Keywords:
Auditing course, curriculum ideology and politics, history of revolutionary auditing

1.Introduction

Ideological and political education in colleges and universities in China has entered a new starting point of ideological and political curriculum and curriculum ideological and political "the same direction". The new concept of curriculum thought and politics has become the key object of theoretical research and educational practice. In May 2020, the Ministry of Education issued the Guiding Outline for Curriculum Ideological and Political Construction in Colleges and Universities. On the basis of a comprehensive summary of the previous theoretical research and practical exploration results on curriculum ideology and politics, the Outline makes an authoritative and normative definition of the concept, value, goal, focus and system design of curriculum

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ideology and politics. The introduction of the Outline has made an authoritative definition of the theoretical connotation and theoretical value of curriculum thought and politics at the theoretical level, and provided the most basic normative guidance for the key contents of curriculum thought and politics construction at the practical level, such as the content system, teachers' ability and different professional entry points.

After the promulgation of the Outline, all colleges and universities and all majors have carried out intensive theoretical research and practical practice of curriculum thought and politics according to their own resource conditions and professional characteristics. Audit courses, as the key and basic courses of finance and economics colleges and universities and accounting majors in other colleges and universities, are an important part of the curriculum structure of training financial audit talents for the society and the country. On the whole, the current research on the ideological and political aspects of audit courses has achieved certain research results, mainly focusing on the related concepts of ideological and political teaching of audit courses, practical teaching design, teaching effect evaluation case analysis and so on. Specifically, the relevant research results have clarified the theoretical significance of carrying out ideological and political education in audit courses on the theoretical level, preliminarily explored the ideological and political elements and teaching entry points contained in the ideological and political education in audit courses, and tried to construct the implementation paradigm of ideological and political education in audit courses on the practical level. However, there are still many shortcomings in the past research on ideological and political education of audit course, such as lack of theoretical systematization in general, lack of clear understanding of the correlation between ideological and political requirements of course and the characteristics of auditing professional courses, and lack of in-depth exploration of ideological and political elements of audit course. As for the ideological and political education of audit course, how to further clarify the objectives and concepts of ideological and political education of course? How to further explore the relevant curriculum ideological and political resources? And how to transform the ideological and political resources into good practical results through teachers' practice teaching on this basis? And a series of questions still need to be further answered in practice and academic research.

The starting point of ideological and political teaching is to explore the ideological and political resources in one's own curriculum and the ideological and political entry point matching with the knowledge content. All courses contain rich educational resources, and the key lies in how teachers dig and apply them. Taking excellent traditional Chinese culture, historical resources of the subject and revolutionary spirit as the guidance is an important direction of ideological and political resources mining in the subject ideological and political teaching. For the course of auditing, the history of the Party's revolutionary auditing is the most profound historical resources and the most prominent revolutionary gene of the auditing major. And the revolutionary audit spirit and audit culture contained in the history of the Party's revolutionary audit have a high degree of agreement with the excellent traditional Chinese culture. On the basis of drawing on previous research results, this study aims to take the history of the Party's revolutionary audit as a new resource and a new entry point for the ideological and political construction of audit curriculum in view of the shortcomings of relevant studies. It hopes to further explore the integration of the history of the Party's revolutionary audit into the ideological and political elements of audit curriculum on the basis of systematically clarifying the theoretical value of the history of the Party's revolutionary audit to the ideological and political construction of audit curriculum. At the same time, at the practical level, the Party's revolutionary audit history is taken

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as the ideological and political resource of the core course, and the course ideological and political teaching practice path with the Party's revolutionary audit history as the core is proposed.

2. Ideas and values: the theoretical compatibility of the Party's revolutionary audit history into the ideological and political education of the audit course

The history of audit work under the leadership of the Party is one of the important chapters in the 100-year struggle history of the Communist Party of China. "The history of audit work under the leadership of the Party shows that the current socialist audit system with Chinese characteristics is the great result of the continuous struggle of countless revolutionary forefathers and audit cadres under the leadership of the Party in the past hundred years. The 100-year audit history of the Party, especially the history of revolutionary audit under the leadership of the Party during the new democratic revolution (1919-1949), embodies the revolutionary blood and revolutionary gene of the 100-year audit work history under the leadership of the Party. The history of the Party's revolutionary audit is not only an important part of the study and education of the Party history for the audit staff of the majority of Party members, but also contains profound political significance and rich historical materials, which makes it have the important value of integrating with the ideological and political theory of the audit course.

2.1 The history of the Party's revolutionary audit is highly consistent with the ideological and political goals and values pursued by the audit course

Moral education is the essence and purpose of the course of ideological and political. Attaching importance to ideological and political education and moral education is a fine tradition of socialist education in our country. The purpose is to train people for whom? What kind of people to train? How to train people? And other fundamental questions. Compared with the special ideological and political education course, the ideological and political education in the curriculum is integrated into the educational process of each professional course by the way of "hidden education", so as to better realize the fundamental goal of education to cultivate morality and cultivate people. Only by adhering to the fundamental orientation of moral education can we cultivate qualified socialist builders and successors with the Party and the people in mind, theory, politics and emotion. The great dream and great cause of the Party and the people can be succeeded and developed sustainably.

As a basic course for finance and accounting majors in colleges and universities, auditing has its own professional training objectives, which are to train college students who master basic auditing theories and have the ability to carry out auditing practice. In addition to the professional objectives, audit, as a supervisory work, also has its own professional value objectives, which are mainly reflected in the auditors should have integrity, independence, justice and objective professional ethics and professional quality. The ideological and political goal of auditing course is to add more political, ideological and spiritual goals on the basis of realizing professional value goals, such as firm ideals and beliefs, firm political stance, honesty and integrity, auditing for the people and other value goals. In essence, the professional goal of auditing course teaching and the value goal of auditing course ideology and politics are not in conflict with each other, but are mutual-

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ly integrated and mutually supportive.

This mutual support and mutual integration is determined by the nature and characteristics of audit work itself. Audit work as a supervisory work, not only needs a solid professional skills foundation, in order to achieve the maximum audit efficiency can not be separated from the auditors of their own high standards and strict requirements, on the basis of professionalism to be true, honest, clean, responsible and pragmatic. In order to implement these value pursuits, business is the foundation, and the implementation of these value pursuits can further promote the improvement of business in practice. This point is especially important for government audit institutions, and a considerable part of the students currently receiving audit courses in the majority of universities will enter government audit institutions in the future. The auditing course in colleges and universities is not only the first step for audit staff to receive professional education, but also an important stage for cultivating audit spirit and establishing correct audit values. Audit practitioners, especially the state staff engaged in audit work in government audit institutions, must fully realize that audit, as an important part of the national governance system and supervision system, is related to the effectiveness of the national governance system and supervision system. Therefore, the audit education in colleges and universities must guide the students to establish the audit practitioners' core values of "responsibility, loyalty, integrity, law and dedication". The core values of audit practitioners are highly consistent with the great revolutionary audit spirit of "hard work, honesty, adherence to principles, seeking truth from facts" contained in the revolutionary audit history of the Party, in the pursuit of value and spiritual background. Taking the history of revolutionary audit under the leadership of the Party as an important resource and direction to carry out the ideological and political thinking of audit curriculum can not only effectively make up for the deficiencies of spirituality, value and political nature in the current audit curriculum which focuses on professional ethics education, but also provide students with profound values education based on the history of revolutionary audit of the Party. The Party's pursuit of the great revolutionary audit spirit and values and the core values of audit practitioners can be truly "internalized in the heart and applied in the practice".

2.2 The ideological and political elements of the course in the history of the Party's revolutionary audit are condensed

From the perspective of curriculum resources, condensing the ideological and political elements of this professional course is the basic link and basic support for all professional courses to carry out curriculum ideological and political education. The simple combination of related knowledge points of ideological and political courses with professional courses is a common problem for many teachers to carry out ideological and political teaching in courses. This kind of simple combination confuses the boundary of ideological and political courses, violates the guiding principle of "sharing the same direction", and is difficult to achieve good results in practice. Every curriculum has its own theory, concept and method system, and also has its own internal ideological and political elements. The key lies in that teachers should be good at digging deeply into the ideological and political elements contained in their own curriculum and transform them into usable curriculum ideological and political teaching resources in appropriate ways. Only when the relevant elements used in curriculum thinking and politics come from the internal excavation of the major, can the curriculum thinking and politics teaching be distinguished from ideological and political teaching, and become the internal requirements deeply rooted in the curriculum itself, and have the internal power of self-expansion and

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development.

At present, the mining status of the ideological and political elements of the course of auditing in colleges and universities for the relevant courses of the major is focused on the professional direction. In the direction of ideals and beliefs, feelings of family and country, mission responsibility, honesty and honesty, although there are attempts, it shows the defects of shallow level, lack of thinking, and lack of typical cases. Taking the history of revolutionary audit under the leadership of the Party as the object, excavating and condensing the relevant ideological and political elements in the "rich mine" of ideological and political resources of this course can effectively fill the resource gap related to the ideological and political teaching of audit courses in colleges and universities, and can effectively improve the practical effect and ideological height of the ideological and political teaching of audit courses.

Throughout the history of revolutionary audit under the leadership of the Party, combined with relevant works and historical archives, the typical ideological and political elements that can be condensed from the history of revolutionary audit under the leadership of the Party can be seen in the following table:

Table 1 :A brief table of ideological and political elements with the revolutionary audit history of the Party as the core

Element Content	Audit course ideological and political entry point	Available Resources
Basic overview of the history of revolutionary auditing	Regarding the emergence and development of audit, the history of the Party's revolutionary audit is regarded as an important part of the development history of our country's audit, and the lack of relevant chapters in teaching materials is made up.	Audit Office: History of Audit Work under the Leadership of the Communist Party of China, edited by Li Jinhua: History of Audit in China (Volume 2)
Auditing for the People	What is the goal of the audit? In addition to the general economic objectives, we must recognize from a higher position that audit is a tool of national governance and supervision, and the function of audit is ultimately for the happy life of the broad masses of the people.	Central Committee of the Communist Party of China Literature Research Office: "Selected Works of Mao Zedong", Shanxi Provincial Archives Bureau: "Selected Historical Materials of Audit in Shanxi Revolutionary Base Areas"
Adhere to auditing principles	From a micro point of view, auditors must abide by certain audit standards and auditing standards, while from a more macro point of view, audit professional ethics, business entrustment, audit risk assessment, audit report preparation and other audit processes are a process of adhering to their own principles.	The Provisions on Current Expenditure issued by the Ministry of Finance and Economic Affairs of the Central Government in 1937, and the Notice of Audit Committee of the Shanxi-Chahar-Hebei Border Region in 1946, Clarifying Several Specific Provisions on Audit, issued by the Shanxi-Chahar-Hebei Border Region in 1946.

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Seek truth from facts	Seeking truth from facts is the soul of audit work, and the essence of audit work is a truth-seeking process. Whether the audit results are reliable fundamentally depends on the authenticity and accuracy of audit evidence, audit working papers, audit risk assessment, audit report preparation and other work links.	The Secretariat of the CPC Central Committee issued the Decision of the CPC Central Committee on Strictly Establishing the Financial and Economic System in 1939, and the Taihang Administrative Office issued the Decision on the Financial System in 1948.
Upright and incorruptible	Honesty is not only the professional ethics of auditors but also the legal responsibility of auditors. Audit institutions themselves are the "guardians" of honesty and an important supervision tool for the state to fight corruption and advocate integrity. Therefore, auditors should be honest and self-disciplined, establish the belief in honesty and maintain noble integrity.	Nanjing Audit University Lanrun College staged the drama "The pioneer of Revolutionary Audit - Ruan Xiaoxian", Ruijin Central Audit Committee site Memorial Hall, Nantong China Audit Museum
Hard work and selfless dedication	The hard conditions faced by the Party's revolutionary audit pioneers are intuitive and concrete. At the same time, the spirit of struggle and selfless dedication of the vast number of audit cadres in the hard work is also worth learning. The spirit of hard work and dedication is an important spirit worth carrying forward in ideological and political education of the course, no matter in any era and any professional classroom.	Compiled by the Audit Research Institute of the National Audit Office: "Compilation of Audit Historical Materials of the Chinese Revolutionary Base Areas", Audit Exhibition Hall of the Shandong Base Area in Linyi, micro videos produced by the Shandong Provincial Audit Publicity and Education Center, "Li Zijing's Story", "Why We Never Forget"
The Pursuit of Excellence	There are many examples in the history of revolutionary audit under the leadership of the Party that show that the audit pioneers are not only meticulous in the audit results and the pursuit of excellence, but also the majority of audit pioneers are constantly pursuing the continuous growth of their own professional capabilities, and continue to participate in various training courses in order to continuously improve their professional capabilities. In today's modern audit technology, the majority of audit students should also establish the value of constantly pursuing self-perfection.	Audit Research Institute of the National Audit Office: Compilation of Audit Historical Materials in the Chinese Revolutionary Base Areas, Selected by the Shandong Provincial Audit Office: Audit Historical Materials in the Shandong Revolutionary Base Areas, Shaanxi Audit Society, Shaanxi Audit Research Institute: Audit Work in the Shaanxi-Gansu-Ningxia Border Area

The above condensed "ideological and political points" in the history of the Party's revolutionary audit are only highly condensed concrete cases that can reflect the great revolutionary audit spirit and revolutionary audit values in the history of the Party's revolutionary audit. In fact, the ideological and political points that can be condensed in the history of the Party's revolutionary audit are far more than those listed in the above table, and the relevant resources that can be used in the ideological and political teaching of audit course are also very rich in quantity and types of resources. Although these condensed ideological and political points are highly abstract languages, they are fully ideological, communicative and appealing when applied to the ideological and political teaching of audit course in specific historical cases and historical languages. Taking "seeking truth from facts and adhering to principles" as an example, Jiaodong Administrative Office issued

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instructions on audit work in 1944: "No one shall reimburse without accounts and documents, or use no accounting unit as an excuse to discharge responsibility. If there is confusion, his personal responsibility must be held accountable." Comrade Ruan Xiaoxian, the ideological and political point of "abiding by the law, clean and honest", personally formulated the "six bans" discipline for auditors to maintain clean and honest "No favoritism, no eating out or eating public meals, going out for review will bring their own dry food, and will not accept any items from audited personnel." Comrade Li Zijing, the main leader of the audit cause of the Shandong Revolutionary base area, lost the public funds of the army in the process of battle transfer, Comrade Li Zijing took the initiative to propose compensation to the organization and raise funds to make up for the loss of the army. Another example is the ideological and political point of "hard work and selfless dedication". The audit cadres of the central and southern regions of Shandong Province, in the case of financial difficulties in the base areas, uphold the principle of not taking cotton-padded clothes and shoes and other materials, and the actual items received are far lower than the prescribed standards. These examples are numerous in the history of the Party's revolutionary audit, is the most vivid ideological and political teaching materials, only need teachers to find the right ideological and political entry point, combined with appropriate teaching methods, will be able to achieve good ideological and political teaching effect. In addition to historical documents, there are a large number of revolutionary audit history resources in various forms that can be used for ideological and political teaching of audit course. Relevant museums, revolutionary relics, dramas, micro-videos, documentaries and other types of rich resources provide great resource convenience for the application of the Party's revolutionary audit history to the ideological and political teaching of audit course. However, these resources of different forms have not yet been applied to the ideological and political teaching practice of audit course in our country. It can be said that the Party's revolutionary audit history, a "rich mine" with rich ideological and political resources, has great potential to be tapped.

3.the Party's revolutionary audit history into the audit course ideological and political teaching difficulties

3.1 The textbook lacks the corresponding content section, and the utilization and development of related historical resources need to be improved

At present, the relevant content of the Party's revolutionary audit history has not been written into the relevant audit textbooks in our country, but from the content composition of the current audit textbooks and the needs of carrying out the corresponding curriculum ideological and political teaching, the lack of corresponding content in the textbooks is not conducive to the introduction and further development of the curriculum ideological and political education centered on the history of revolutionary audit. At the same time, the literature and historical resources related to the history of the Party's revolutionary audit mainly exist in the form of archives and historical documents compilation, which is difficult to obtain, so it is difficult to apply them to the ideological and political teaching of the course of audit. However, for a long time, scholars of history discipline have been the main ones to explore and use relevant documents, while most of the teachers engaged in front-line audit teaching are from finance and accounting majors. Therefore, in the long-term teaching practice of audit, they have not explored relevant documents and historical materials as their own teaching resources. However, at present, the development of video works on the theme of the Party's revolutionary au-

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dit history has achieved certain results, which are not only convenient to use, but also easy to be accepted by students.

3.2 Teachers' awareness and ability need to be improved

The knowledge and academic research related to the history of the Party's revolutionary audit are classified in the field of history in terms of professional classification. As a relatively unpopular field, most of the research paradigms and research methods used in the current research results also belong to the field of history. At present, the vast majority of teachers engaged in the teaching of audit courses in Chinese universities are from finance and accounting majors. Except Nanjing Audit University, Jiangxi University of Finance and Economics and a few other universities with traditional research on audit history, teachers in other universities generally have a low understanding of the history of audit, especially the history of revolutionary audit under the leadership of the Party. However, this lack of understanding of this field makes the vast majority of teachers do not have the consciousness of using the Party's revolutionary audit history to carry out corresponding teaching when carrying out ideological and political teaching of audit course. Even if the teachers consciously carry out the corresponding ideological and political teaching of the audit course around the Party's revolutionary audit history, the teachers still need to solve how to extract the ideological and political points that can match the ideological and political teaching of the audit course from the Party's revolutionary audit history. And how to integrate these ideological and political points into the process of auditing teaching practice in a proper way? And so on. The solution of these problems puts forward higher requirements for the ability and accomplishment of auditing teachers in colleges and universities.

3.3 The relevant historical documents and other historical and cultural resources need to be integrated

At present, relevant historical documents and various historical and cultural resources in the field of the Party's revolutionary audit history have been sorted out and developed to a certain extent, which has greatly reduced the threshold and difficulty for audit teachers to use relevant historical documents and historical and cultural resources. However, if other types of historical and cultural resources, such as document archives, museums, film and television works, want to be directly applied to the ideological and political teaching practice of audit course, further resource integration is needed. The premise and foundation of resource integration is that teachers should make clear the ideological and political points and corresponding historical resources they choose to carry out the corresponding ideological and political teaching in the curriculum. On this basis, teachers can choose historical and cultural resources suitable for their own teaching practice according to their own teaching plan. However, due to the different types of literature resources and other types of related historical and cultural resources, there are also differences in resource ownership, utilization difficulty and utilization methods. This requires teachers and relevant units to actively carry out the corresponding resource integration work, overcome potential problems and difficulties, and provide systematic resource guarantee for the development of related teaching.

4. The ideological and political practice path of auditing curriculum with the revolutionary audit history of the Party as the core

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Taking the history of the Party's revolutionary audit as the core to carry out the ideological and political teaching of audit course, the goal is to take the great course of the Party's revolutionary audit history, which represents the "ideological and political shining points" of the Chinese Communists in the audit cause, the advanced value pursuit, the noble personal ethics shown, and so on, and complete the fundamental goal of "cultivating morality" in the course of ideological and political teaching practice. Through the ideological and political points in the history of the Party's revolutionary audit, students are guided to establish correct values, so that the majority of students accept the baptism of the great spirit and noble ethics of the revolutionary audit ancestors. In order to cultivate the successors of our future socialist audit cause with Chinese characteristics, we will plant the ideological seed of "audit for the people" and inject the revolutionary audit gene of being clean and honest, adhering to principles and seeking truth from facts. In order to achieve this goal, we need to explore a more effective course ideological and political practice path on the basis of overcoming various practical difficulties in practice.

4.1 Supplement the corresponding content of the textbook and improve the content structure of the textbook

At present, the main audit textbooks used in colleges and universities are basically the same in the basic content structure, but each version of audit textbooks does not involve the revolutionary audit history under the leadership of the Party. According to the basic content composition of each version of audit textbooks, in fact, the addition of relevant revolutionary audit history content not only has the significance of curriculum ideology and politics, but also is completely reasonable and feasible, and will not destroy the overall content structure of audit textbooks. For example, the content of the first chapter of most auditing textbooks is basically "audit overview", and the content usually Outlines the overall development course of China's audit cause from ancient times to modern times. Among them, the Republic of China stage, as an important stage to complete the modernization of China's audit cause, is mentioned in all versions of textbooks, explaining the general course of the development of audit system during the period of Beiyang Government and Nanjing National Government. However, for the history of revolutionary audit under the leadership of the Communist Party of China in the same historical period, most textbooks do not elaborate the history of revolutionary audit under the leadership of the Communist Party of China in this historical stage.

From the historical point of view, the revolutionary audit enterprise under the leadership of the Communist Party of China also completed the construction of the systematic audit system in the same historical period, and the performance of the audit system was obviously better than that of the Nanjing National Government in the same period. From the point of view of the content structure of teaching materials, the addition of relevant contents of the history of revolutionary audit under the leadership of the Party in this part can, on the one hand, more reasonably and perfectly link up the next part of relevant contents of the development of China's audit system after the founding of New China. In addition to improving the content structure and improving the rationality of the connection between the contents, the reasonable addition of the relevant contents of the Party's revolutionary audit history can show the historical continuity and glorious historical tradition of the socialist audit cause with Chinese characteristics under the leadership of the Communist Party of China. At the same time, from the perspective of curriculum ideology and politics, the history of revolutionary audit under the leadership of the Party is an important resource and development direction for the ideological and

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political teaching of auditing course in the future. Adding corresponding content in the textbook can help teachers better carry out the ideological and political teaching of the course with the history of revolutionary audit as the core. Therefore, it is necessary to integrate the revolutionary audit history under the leadership of the Party into the original content structure of the textbook in the future compilation of auditing textbooks, no matter from the actual historical situation, the reasonable connection of the textbook content, or from the needs of the curriculum ideology and politics. In the case that the current textbooks have not been revised, teachers can supplement and improve the contents of the original textbooks reasonably according to the actual needs of their own teaching.

4.2 Strengthen the mining, utilization and integration of relevant historical resources

In addition to strengthening the construction of teaching materials, it is also necessary to further strengthen the mining, sorting out, utilization and integration of relevant historical resources, so that the relevant resources and results can be applied to the ideological and political teaching of auditing in a more common and convenient way. At present, the collation of relevant revolutionary audit historical documents has achieved relatively fruitful results, from the Compilation of Audit Historical Materials in the Chinese Revolutionary Base Areas compiled by the National Audit Office, to the collection of audit archives in the revolutionary base areas of each province compiled by the audit organs and archival organs of Shaanxi, Shanxi, Jiangsu, Jiangxi and Shandong. The collection and collation of revolutionary archival historical materials has achieved fruitful results, and is constantly expanding and improving. The teachers of audit course can strengthen the interdisciplinary cooperation with the teachers of history, and intensively dig and sort out the historical resources in the relevant historical documents that can be used in the ideological and political affairs of audit course. In addition, the construction of the exhibition hall of Revolutionary Audit History in China Audit Museum, the former site of the Audit Commission of the CPC Central Committee in Ruijin City, and the Audit Hall in Linyi Shandong Base Area are all representative achievements of the exploration and utilization of historical resources in the history of revolutionary audit in recent years. Colleges and universities that intend to carry out ideological and political teaching of corresponding courses around the history of revolutionary audit can, on the one hand, lead students to field visits according to their own conditions; on the other hand, they can strengthen cooperation with relevant units to establish more diversified channels of resource utilization, such as carrying out online exhibitions and developing multimedia resources in the form of video, so as to provide convenience for the use of relevant resources in teaching. The above paths to strengthen resource development and resource integration involve the cooperation between different disciplines and different units, and it is difficult to rely only on teachers to complete the corresponding work. Schools and departments should strengthen their support for relevant cooperation and channel construction, promote the smooth development of relevant cooperation, and provide more guarantee and support for the ideological and political teaching of relevant courses.

4.3 Enhance teachers' ideological and political awareness, theoretical accomplishment and teaching practice ability

Teachers are the key and core of curriculum ideological and political education, and the decisive factor of whether curriculum ideological and political teaching can play its expected role. For a long time, the

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ideological and political teaching of auditing course has been simply carried out in the direction of auditing professional ethics, which is not conducive to the realization of the fundamental goal of moral education and cultivating people. The main reason for this problem is the lack of in-depth exploration of ideological and political elements in auditing course for a long time, and the shortage of teachers in ideological and political awareness, theoretical accomplishment and teaching practice ability. The history of revolutionary audit under the leadership of the Party is a high-quality ideological and political resource for the implementation of ideological and political education in audit courses. While strengthening the mining of resources and the sorting and integration of relevant ideological and political points, it is more important that teachers themselves should also improve their ideological and political awareness and theoretical literacy, and on this basis improve their teaching implementation ability in the process of teaching practice.

The prerequisite for teachers to carry out curriculum ideological and political teaching practice is that teachers themselves have the corresponding ideological and political consciousness and the responsibility to complete the fundamental task of moral education and cultivating people. Teachers should consciously establish a firm sense of responsibility to cultivate morality, and realize that their teaching should be a simultaneous process of knowledge imparts, value leads, ability cultivation and ideological shaping. Schools and departments have the responsibility to carry out lectures and conferences related to curriculum ideology and politics for teachers. At the same time, they should actively reform relevant teaching systems and guide teachers to establish and consolidate curriculum ideology and politics consciousness. However, fundamentally speaking, the consciousness and responsibility of curriculum ideology and politics still depend on teachers' own consciousness of educating people and their value recognition of ideological and political points in curriculum ideology and politics. For teachers themselves, it is also a process of "self-re-education" to carry out curriculum ideological and political teaching. Teachers not only need to fully realize the educating nature of their work, but also need to be recognized and infected by the ideological and political content in the curriculum and professional knowledge first, in order to truly "internalize" the corresponding ideological and political points of the curriculum and then impart them to students, experiencing a process of "education first". Only after teachers themselves realize the educating nature of teaching work, establish a firm ideological and political consciousness, complete the professional ideological and political self-education and establish self-identity, the curriculum ideological and political education carried out by teachers is a vitality, contagious curriculum ideological and political education that can really take root in the hearts of students.

It is an important prerequisite for teachers to improve the theoretical level of ideological and political teaching in curriculum. Theory is the guide to practice. Teachers in colleges and universities generally have a high theoretical level in the field of professional knowledge, but the curriculum ideological and political teaching also needs teachers to master the corresponding ideological and political theories. The ideological and political teaching of audit course with the history of the Party's revolutionary audit as the core requires teachers to master the basic theories and historical facts of the Party's revolutionary audit history, and also requires teachers to have the ability to construct theories from the history of the Party's revolutionary audit. This kind of theoretical construction includes the theoretical condensing of ideological and political points, ideal and belief, revolutionary spirit, value pursuit and the theoretical integration of professional knowledge, which requires teachers to have the corresponding theoretical level. Even though the general theoretical understanding and theoretical construction have been completed at the level of the whole discipline, for example, the newly

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revised undergraduate textbooks will basically give theoretical suggestions on ideological and political teaching in the supporting syllabus, teachers still need to have a certain theoretical level to strengthen their ability to understand theories and practice from theory to reality. For the cultivation and improvement of teachers' theoretical level, teachers should establish their own theoretical consciousness, consciously pay attention to and learn relevant theories, while schools and departments should have a systematic plan for the cultivation of teachers' theoretical ability, use various resources and occasions to carry out multi-level and diversified theoretical training for teachers, and establish a long-term mechanism for the cultivation of teachers' theoretical literacy.

Consciousness is the premise, theory is the foundation, but the final effect depends on the key implementation. In the actual implementation process, the primary requirement of curriculum ideological and political teaching is that it can neither be stubborn and simple in implanting knowledge, nor can it put knowledge aside to turn professional courses into ideological and political courses, but to ensure a balance between the two. While completing the explicit education of knowledge implanting in the process of teaching practice, it can complete the implicit education of value leading and ideological shaping in the way of curriculum ideological and political teaching. On the basis of balance, the higher requirement is to complete the common teaching goal of curriculum knowledge imparting and curriculum ideological and political education with high quality in teaching practice, which puts forward higher requirements for teachers' teaching practice ability. The improvement of this ability is mainly concentrated in three aspects: First, teachers are required to improve the ability to cut in between ideological and political points and professional knowledge points in the teaching process, only at the appropriate content node and time node to cut in the corresponding ideological and political points, to achieve good ideological and political teaching effects; Secondly, teachers are required to improve their teaching ability of ideological and political points. In the teaching process, the language, cases and forms of teaching used by teachers will have a great impact on the actual teaching effect; Finally, teachers are required to improve their communication ability with students in the course ideological and political teaching practice. Such communication is not limited to the language and knowledge exchange in class, but should be the communication ability of teachers in knowledge, ideology, academic and other aspects in the whole time and scene. Therefore, in the course of ideological and political teaching practice, teachers can pay attention to the evaluation of their own teaching practice ability, consciously improve the teaching practice ability including but not limited to the above three aspects, and actively adopt the actual feedback of students to improve their own teaching practice ability in a targeted way.

5. Conclusion

Taking the Party's revolutionary audit history as the core to carry out the relevant audit course ideological and political teaching, can effectively improve the current audit course ideological and political teaching of the ideological and political teaching, and better implement the fundamental task of education. The history of revolutionary audit under the leadership of the Party is a "rich mine" of ideological and political resources which is very suitable for the ideological and political teaching of audit course, and at present this rich mine has not been fully developed. How to further develop and utilize this "ideological and political rich mine", so that its resources can truly benefit the students, and benefit from the training of successors and builders of the

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Party and the country's cause, we still need to further explore the awareness and ability of teachers, as well as the exploration and integration of related historical and cultural resources. The work done in this paper is only to try to clarify the important value of the Party's revolutionary audit history for the ideological and political teaching of audit course at the theoretical level, and combined with the relevant personal experience in practical teaching, point out the difficulties that need to be overcome in carrying out the corresponding ideological and political teaching of audit course by using the Party's revolutionary audit history. And on this basis, try to put forward the feasible path to overcome the above difficulties. Making use of the Party's revolutionary audit history to carry out related ideological and political teaching of audit course will be an important direction for the future development of ideological and political teaching of audit course. To effectively develop this "ideological and political rich mine", more teachers need to make more active attempts in daily teaching practice, and carry out more research with theoretical depth and practical experience on the basis of corresponding teaching practice.

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