

# Practice of Ideological and Political Education of Audit Course in Application-oriented Universities Based on 5E Teaching Model



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**Abstract:** Based on the era background of the ideological and political education of Audit, this paper analyzes the present situation of the reform of the objective, content and mode of the ideological and political education of Audit, based on the 5E model, the paper designs the teaching links, probes into the concrete realization path of the audit teaching course in the application-oriented university, and takes attracting students' interest as the cut-in point and promoting students' professional accomplishment as the means, Based on the era background of the ideological and political education of Audit, this paper analyzes the present situation of the reform of the objective, content and mode of the ideological and political education of Audit, based on the 5E model, the paper designs the teaching links, probes into the concrete realization path of the audit teaching course in the application-oriented university. The teaching practice of auditing course is to attract students' interest in learning, to promote students' professional quality as a means, and to cultivate students' professional and cultural self-confidence as a value goal, it provides reference for the teaching practice of Audit Course, and also provides suggestions for strengthening the training of audit talents.

**Keyword:** auditing; ideological and political education; 5E model

## Introduction

The audit supervision is almost everywhere in today's society, the development of economic power can not do without the audit talents to play an important role, and the curriculum is the cornerstone of training audit talents for the country. Therefore, the audit curriculum should train talents in three aspects: knowledge, skills and value (Liu, 2020).

To master the basic theories and methods of audit, and to be able to use the knowledge of audit to form the attitude of audit thinking and professional skepticism, and to deal with the specific audit risks is the requirement of audit talents. At the same time, as college students of the new era, they should have a certain sense of national identity, a high degree of

confidence in themselves, their major, their career and their country. Then, achievement Chinese Dream, this is the ultimate pursuit of contemporary college students as audit talents given by the times.

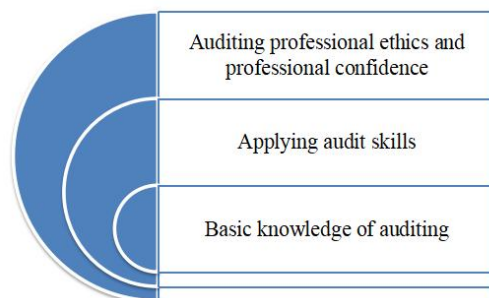


Figure 1. Objectives of Auditing

## 1. 5E Teaching Model

5E teaching model is a course (or a specific class) teaching process, which aims to arouse

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students' interest in learning, expand the depth of learning breadth. The procedure of 5E teaching method includes: engagement, exploration, explanation, elaboration and evaluation (Lei & Shen, 2018).

Engagement refers to creating suitable situations to complete the guidance work in the classroom, stimulating students' interest and arousing students' participation. Exploration is a stage of self-directed reading, which aims to enable students to explore truthfully and effectively, learn key concepts and acquire new skills through cooperative learning and Project-based learning. Explanation is to let students exercise their ability in the form of classroom presentation. Teachers create opportunities for students to express their views freely, the main forms are discussion, answering questions, classroom presentations, scenario simulation, etc.. Elaboration is an effective transfer of new knowledge. Teachers set high-level and challenging tasks. Through analysis and thinking to deepen understanding and build links with old knowledge, students can solve new situations or problems and achieve the ability-to-literacy transition. Evaluation means judging the process and result of student's study. Evaluation also is a kind of guidance to the student's topic inquiry and thinking mode. The evaluation methods include teachers' evaluation, student self-evaluation and group evaluation.

5E teaching model is closely linked with each other. Engagement and Exploration help students to acquire basic knowledge. Explaining is the link of students' inquiring and active expression. Elaboration can help students to construct the relationship between theory and practice, classroom study and work, knowledge and application. Finally, teachers can come to the summary and the instruction through the appraisal (Ning, 2020).

Through the application of the 5E teaching model in the ideological and political education of auditing, while conforming to the educational goal of "Accelerating the educational modernization and building a strong country in education", it can also provide useful reference for training compound and

high-quality audit talents and promoting the ideological and political construction of audit course.

## **2. Based on the "5E model" of ideological and political education into the audit curriculum construction path**

### **2.1. Practice of ideological and political education in the teaching goal of audit course**

At present, the goal of ideological and political construction is to strengthen the "Four self-confidence" of the young students, which is based on Chinese excellent traditional culture, revolutionary culture and advanced socialist culture, we will try our best to train more new people who will contribute to our motherland, and take on the important task of national rejuvenation.

As the foundation of cultivating audit talents in the new era, the audit course should not only focus on basic theories, basic methods and basic skills, it is difficult to meet the needs of the current social development for the audit talents' ideological and moral education and comprehensive quality. It focuses on "Clean responsibility, truth-seeking exploration, professional self-confidence and national beliefs" and other content to shape the values of students. Thus from the basic knowledge to the basic skills to the ideological foundation, to realize the goal of "Educating talents" and "Educating people" (Li & Chen, 2018).

### **2.2 Practice of ideological and political education in the teaching content of audit course**

The development of science and technology promotes the innovation of audit idea and audit technology. Artificial Intelligence, Big Data Technology, financial robots and so on have set off a reform storm in the field of accounting and auditing, while China's rapid economic development and high-quality opening-up can not do without audit services. It also makes the audit service need to be in sync with the international standards. The development of science and Technology promotes the innovation of Audit Idea and audit technology. Artificial Intelligence, Big Data Technology, financial robots and so on have set off a reform storm

in the field of accounting and auditing, while China's rapid economic development and high-quality opening-up can not do without audit services, it also makes the audit service need to keep up with the International Standard, and the audit standards have been revised many times in recent years. Because of the change of audit content, the innovation of technology and audit professional ethics, higher requirements are put forward for audit teaching content. And the integration of audit professional content and ideological and political education has both the cut-in point and the point of agreement, the audit course content becomes the valuable ideological and political education carrier., and the audit standards have been revised many times in recent years. From the change of audit content, the innovation of Technology and audit professional ethics, higher requirements are put forward for audit teaching content, and the integration of audit professional content and ideological and political education has both the cut-in point and the point of agreement, the audit course content becomes the valuable ideological and political education carrier.

### **2.3 Practice of ideological and political education in the teaching mode of audit course**

The innovation of teaching goal and teaching content needs the innovation of teaching mode, otherwise it is not conducive to the achievement of value goal and ability goal. The traditional teaching method is no longer suitable for the new era and the new classroom. We should let the students live, move and be busy in the classroom, students need to be organized for Project-based learning, discussion, and group work, from the teacher-centered teaching method to the students-centered.

The characteristic of the audit course is that it is closely related to the reality, and many cases come from the capital market. In the course of teaching, we can combine theory, method and practical cases to analyze. At the same time, we can also use cases to carry out ideological and political education and expand education. Through case study, students learn theoretical knowledge and think deeply about the relationship between theory and practice. At the same

time, they improve their understanding of capital market and national policy through case study and establish correct values. In the process of cooperative learning, we should practice socialist core values, deepen professional and national self-confidence, to achieve the educational goal of ideological and political education in the process of teaching professional knowledge.

### **3. The Design of Audit Course Ideological and Political Education based on 5E Model**

Based on the goal of serving the development of local economy, the practice of ideological and political education of Audit Course in application-oriented university starts with the in-depth analysis of teaching objectives, teaching contents and teaching methods. We make full use of the characteristics of the curriculum to excavate the ideological and political elements, condense the ideological and political objectives, reform the teaching methods, cultivate the students' initiative learning and exploration spirit, and train the students' thinking ability. Most importantly, the audit course in the design of teaching links on the use of 5E model for practice.

#### **3.1 Case attraction**

The audit course which has experienced the high-quality course construction and the case teaching reform, has established the rich curriculum case. We provide the real case to the student through the picture, the video, the paper and other forms. Then, we set questions to stimulate students to think and explore.

The development of audit is closely related to the development of capital market, and there are many cases of financial fraud, which are caused by audit firms. The analysis of audit failure cases can attract students' interest in learning, stimulate their desire for exploration, and strengthen the ideological and political education of "Clean responsibility, truth-seeking exploration, professional confidence and national belief". Both play the role of "Dual practice of morality and art" in psychological reinforcement.

In the chapter of auditors' professional ethics education and legal responsibility, the curriculum team used the case of the GP Certified Public Accountants to guide students to understand the requirements of Certified Public Accountant ethics and the legal responsibilities they should bear. Then we guide students to think about how to maintain professional ethics, set up the concept of legal system, form a clean and responsible, realistic and pragmatic quality of professional ethics. Then, in the knowledge point of audit evidence, students are required to think about how to obtain audit evidence, how to distinguish audit evidence and so on to improve their professional skills in auditing through studying foreign real cases. And at the same time, we guide students to establish the spirit of truth-seeking based on evidence. In the chapter of audit methods, we can confirm the doubtful case of ZhangZiDao Group CO., LTD scallop through BeiDou Navigation Satellite System, so that students can understand the current scientific and technological strength of our country, which is a glimpse of the frontier of audit technology innovation, to help students form professional confidence and strong country confidence.

### 3.2 Self-discovery-Learning

The course adopts the mixed teaching mode of "Online and offline". Before class, the teacher arranges cases and learning themes through the ChaoXing platform and QQ Group. During the exploration stage, the teacher further pushes the learning materials according to the teaching knowledge points, including case materials, PPT and micro-video, literature, policy and institutional interpretation of basic knowledge.

At this stage, students learn the key concepts of knowledge points by reading materials, watching videos, searching and sifting information on their own, and solve knowledge-level problems by discussing and asking questions. We can train students' thinking ability, in the invisible subtle influence of ideological and political education.

Taking the knowledge of professional ethics education and legal responsibility as an example, the

course team selected the case of the audit of KangMei Pharmaceutical company by Zhu Jiang Accounting firm. We also provided course micro-videos, news reports and literature such as "Research on Certified Public Accountant civil liability in audit failure cases: A Case Study of KangMei pharmaceutical company audited by GP Certified Public Accountants" (Wu, 2012) and "Research on audit reputation value and audit quality: a case study of KangMei pharmaceutical company" (Jiang, 2019). Students learn basic knowledge points through self-directed learning, and at the same time, not limited to the materials recommended in class, they are asked to explore the relevant content.

### 3.3 Explanation-Expression

The core of this stage is the student's expression. After acquiring the basic knowledge reserve, we should set challenging and high-level tasks for students to make them turn from passive learning to active learning. This stage, usually combined with knowledge points, cases or materials set class discussion, scenario simulation and theme display, students broaden their knowledge through group cooperation, problem analysis, topic discussion and classroom presentation. At the same time, teachers comment on the results of students' discussions, so that students acquire knowledge.

Through the cooperative learning, students become active. And the main idea of explanation is to let the students express and exchange information. Take the above knowledge points as an example, students actively discussed various situations that might affect Certified Public Accountants' ethics and how to respond to simulated situations. It plays a deep role in shaping the students' professional ethics of "Clean responsibility and seeking truth and exploration". Through the content of expression, we can understand the way of students thinking, emotional tendency, strengths. Then, teachers in this link should focus on organization, guidance and analysis, be able to train students for specific tasks and promotions.

### 3.4 Elaboration-Practice

It is necessary to practice while studying

theory. Practice can further explain the theoretical knowledge, help students to apply theoretical knowledge. In the study of auditing, the course group drives the students to finish the practical part as an after-class task, and after the theoretical study, publishing the tasks of training, case analysis, experts in the classroom, office visits, student competitions and so on, to achieve the further integration of theory and practice, campus learning and enterprise reality comparison, cause the student to the specialized, the occupation, the national policy and own exploration.

The course team encourages students to try out CPAS software, which is an audit assignment system software used by many accounting firms. CPAS system provides functions such as data analysis and letter confirmation, allowing students to quickly understand and master professional skills; At the same time, the course team organizes students to conduct industry surveys, write reports, and give students a preliminary understanding of the auditing profession; Meanwhile, cultivating students' audit logic through virtual simulation experiments; Also determine the task allocation for the theme, allowing students to create PPT presentations based on the theme for classroom sharing, enhancing their exploration ability and overall quality; In case analysis, students will also be required to further supplement information and analyze interdisciplinary content to help students broaden their horizons. In the case of GP Certified Public Accountants auditing Kangmei Pharmaceutical, students will further analyze the impact of the "special representative" litigation system (Lu, 2021) on the audit industry in class to expand students' awareness of audit legal responsibility, to improve the system construction of auditor independence in China, and more deeply internalize their confidence in the country.

### 3.5 Quantitative evaluation

Quantitative evaluation focuses on process assessment. After learning, students can achieve quantitative evaluation through online platforms, including tracking exercises before and after class; Classroom performance records, group collaboration, student evaluation, and teacher feedback. Evaluation

is an effective tool for assessing learning outcomes.

**Table 1. Process Assessment**

Process Assessment				
Presentati on in Class	Panel Discussi on	On-li ne Task	Video Learni ng	Question Answeri ng
25%	25%	15%	15%	20%

In the above knowledge points, after arranging micro video learning in class, in class testing will be conducted, and speeches during class will be scored and recorded through the Chaoxing platform. After class, peer evaluation will be conducted based on the completion of group assignments, and the entire process will be quantitatively evaluated.

## 4. Conclusion

The teaching design of ideological and political education in auditing based on the 5E model has received high praise from students. Since the case-based ideological and political education reform (Si & Bai, 2013), students' auditing professional abilities and values have been systematically guided and effectively improved, as evidenced by their course grades, recognition of teachers, and their choices of majors for further education, and career choices. The design of the 5E model and the combination of ideological and political teaching elements in the curriculum have also initially help us to establish high-quality auditing courses, helping teachers win awards in ideological and political teaching competitions.

On this basis, the curriculum team will further improve the combination of curriculum design and ideological and political elements, focusing on cultivating students' independent exploration ability and the values of "clean responsibility, truth-seeking exploration, professional confidence, and national beliefs".

## Conflict of Interest

The author declares that she has no conflicts of interest to this work.

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