



Research on the Path of Curriculum Ideology Teaching Reform of Auditing Curriculum Empowered by Digital Transformation

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Abstract. This study explores the application of digital transformation in the teaching of Civics in auditing courses, aiming to improve the quality and effect of teaching. Through the questionnaire survey, the existing problems of Civics in the course are analyzed, such as insufficient mining of Civics elements and single teaching method. The study proposes an innovative model of digital transformation and constructs the teaching path of “specialization and integration” and “problem orientation” to promote the deep integration of Civic-Constitutional education and professional teaching. The results show that digital technology can significantly improve the interactivity and teaching effect of civic concern in courses, providing new ideas for the construction of civic concern in college courses, which is of great significance for cultivating high-quality talents in line with the requirements of the new era.

Keywords: Digital Transformation, Teaching Reform, Curriculum Ideology.

1 Introduction

1.1 Research Background

Information technology's swift advancement has made digital transformation a key driver of educational evolution. The auditing field's traditional Civics teaching mode encounters issues like inadequate integration of Civics elements and a lack of diverse teaching methods, impacting course quality and student development. Addressing these is crucial for enhancing education quality and aligning with new era talent needs [1]. This study explores digital transformation's application in Auditing's Civics to improve educational standards and meet contemporary talent cultivation demands.

1.2 Purpose of the Study

The purpose of this study is to explore how digital transformation empowers auditing curriculum Civics to improve teaching effectiveness and quality. Through questionnaire survey and data analysis, the study will clarify the role and potential value of

digital transformation in auditing course Civics [2]. The study will propose specific implementation paths and strategies to promote the in-depth integration of the Civic and Political elements with professional teaching to enhance students' learning experience and engagement, to provide a new teaching mode and evaluation system for auditing professional education.

2 A study of Auditing Curriculum Thinking and Politics

This study proposes an innovative model that integrates the two-way empowerment of science and technology and education, and empowers the construction of auditing course ideology and politics through digital transformation. As shown in Table 1,the analysis of the questionnaire shows that digital transformation can effectively solve the problems of traditional course ideology, provide new ideas and methods for the innovative development of auditing course ideology, and better adapt to the national demand for the cultivation of high-quality talents [3].

Table 1. Analysis of the results of the questionnaire on auditing course civics and digital transformation

Main Issues	Option	Teachers (%)	Students (%)
Main Problems in Course Ideological and Political Education	A. Insufficient excavation of ideological and political elements	60	50
	B. Insufficient integration with professional teaching	70	65
	C. Monotonous teaching methods	50	40
	D. Others	20	30
Importance of Course Ideological and Political Education	A. Very important	80	75
	B. Important	15	20
	C. General	5	5
	D. Not important	0	0
Understanding of	A. Very familiar	20	10

Main Issues	Option	Teachers (%)	Students (%)
Digital Transformation	B. Familiar	50	30
	C. Slightly familiar	25	45
	D. Not familiar	5	15
Application of Digital Technology	A. Yes, and widely applied	10	5
	B. Yes, but limited application	60	45
	C. No	20	40
	D. Not clear	10	10
Degree of Fit between Digital Transformation and Course Ideological and Political Education	A. Very suitable	30	20
	B. Fairly suitable	50	40
	C. General	15	30
	D. Not suitable	5	10

Through the questionnaire survey, we found that the main problems of auditing course Civics focus on insufficient mining of Civics elements, insufficient integration with professional teaching and single teaching method. At the same time, teachers and students generally believe that the course Civics is very important, but the application of digital technology in course Civics is limited. Therefore, the implementation path of digital transformation empowering auditing curriculum civic politics needs to start from the three levels of profession, curriculum, and classroom[4], and build a two-way connectivity model to realize a step-by-step advancement from “profession-curriculum-classroom” and a step-by-step advancement from “classroom data-curriculum mapping” to “classroom data-curriculum mapping”. It is necessary to build a two-way connectivity model from the three levels of profession, curriculum, and classroom to realize the progressive advancement from “profession-course-classroom” and the dynamic feedback from “classroom data-course image-professional ability”.

3 Digital Transformation Enabled Auditing Curriculum
Civics Implementation Paths

3.1 Specialized Level: Digging Deep into the Elements of Ideology and
Politics, and Constructing the Path Of “Integration of
Specialization and Thinking”

Based on the professional teaching needs and academic data, the Civic and political elements in the auditing course are deeply explored [5]. For example, taking into account the professional characteristics of auditing, such as integrity, responsibility, rule of law, etc., these civic-political elements are organically integrated into the whole process of course objectives, content, organization, and evaluation. Guided by the curriculum and teaching theory, the Civic-Political elements are deeply integrated with professional teaching to form the curriculum path of “specialization and integration”. Through the setting of the objectives of the specialized courses, Civic-Political education is carried through all aspects of specialized teaching, ensuring that specialized teaching and Civic-Political education go in the same direction and walk in the same direction.

3.2 Curriculum Level: Optimizing The Design of the Curriculum to
Form A “Specialization and Integration” Curriculum Pathway

Table 2. “specialization and integration” curriculum pathway

Professional Teaching	Digital Technology Image	Course Ideological and Political Education
Course Objectives	Individual Characteris- tics	Precisely grasp the ideological and politi- cal points of the course
Course Content (Content + Case)	Cognitive Learning	Dynamically adjust the ideological and political education resources of auditing courses
Course Organization (Blended + Experimental)	Learning Style	Diversified organization of course activi- ties
Course Evaluation (Pro- fessional Achievement + Educational Achieve- ment)	Value Representation	Big data-based three-dimensional evalua- tion of educational outcomes

In course design, elements of Civic and Political Studies are organically integrated into the whole process of course objectives, content, organization, and evaluation. As Table 2 shown, in the course objectives, the goals of Civics education are clearly defined, such as cultivating students' sense of social responsibility and professional ethics; case studies and discussions related to Civics are added to the course content. Through the optimization of the course design, the course path of “integration of specialization and thinking” is formed [6]. For example, special courses such as “Auditing and Social Responsibility” and “Auditing and Rule of Law Education” have been

designed to organically combine the elements of civic and political thinking with professional content, to enhance students' professionalism and civic and political literacy.

3.3 Classroom Level: Building “Problem-Oriented” Classroom Pathways and Playing the Role of Classroom Subjects

Give full play to the main role of the classroom and design classroom activities in a problem-oriented way. For example, through case analysis, group discussion, role-playing, and other ways, students are guided to think about the civic and political issues in auditing, such as the professional ethics of auditors, the legal responsibility of audit reports, and so on. In the classroom, teachers should give full play to their guiding role and stimulate students' thinking and participation through questions and discussions. As Table 3 shown, digital technologies, such as online learning platforms and intelligent teaching tools, are utilized to enhance classroom interactivity and teaching effect, Research on the Path of Curriculum Ideology Teaching Reform of Auditing Curriculum Empowered by Digital Transformation.

Table 3. “Problem-oriented” classroom pathways

Classroom Pathways	Teaching Issues	Teaching Concepts	Technological Innovation	Teaching Activities	Teaching Process	Teaching Evaluation
Teaching Design and Implementation	Teaching	Value Orientation	External	Online and	Smart Environment	Comprehensive
	Pain		Behavior	Offline		Data Evalua-
	Points		Internal	Virtual		tion
Digital Technology	Big Data	Artificial Intelligence	Learning Analytics	Human-Computer Interaction	Smart Classroom	Big Data
				VR, AR	Virtual	
	Intelligent Auditing	Machine Learning	VR, AR	VR, AR	Virtual Reality	
	Robotics	Knowledge Mapping	Digital Twins	Virtual Laboratory		

3.4 Two-way Connectivity Model: Dynamic Feedback on the Effectiveness of Political Thinking

Digital technologies, such as smart classrooms and learning management systems, are utilized to collect classroom data, including students' classroom performance, homework completion, and test scores. These data can provide the basis for the evaluation of the effectiveness of Civic and Political Science. Based on the collected classroom data, depict the course portrait and analyze the effect of course teaching and Civic Education. For example, the data are analyzed to understand the student's understanding of the elements of Civic and Political Science and their participation in the classroom. Based on the analysis results of the course portrait, build a professional compe-

tence model to assess students' professional competence and Civic-Political literacy. Through the dynamic feedback mechanism, timely adjustment of teaching strategies, optimization of course design, and enhancement of the effect of Civics and Politics.

4 Conclusion

The results of the study show that digital transformation has a significant empowering effect on the Civics of Auditing courses. Through the construction of the course path of “specialization and integration” and the classroom path of “problem-oriented”, the elements of Civic and Political Studies can be effectively integrated into professional teaching, which improves the effectiveness of teaching and the participation of students. The application of digital technology not only enriches teaching methods but also provides new perspectives and methods for teaching evaluation. Therefore, digital transformation is an important way to improve the quality of Civics teaching in auditing courses and plays an important role in cultivating high-quality talents to meet the requirements of the new era.

Future research can continue to deepen from the digital evaluation method of course politics, such as shifting from result evaluation orientation to process evaluation orientation, shifting from single data single analysis to multimodal data fusion analysis, constructing human-machine synergistic evaluation model of university course politics, and realizing data-driven all-scene, all-factor, and all-process human-machine synergistic evaluation method.

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