

The Spirit of Red Auditing and its Inheritance among Contemporary College Students

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Abstract

The spirit of red auditing is a valuable asset formed in the practice of auditing work led by the Communist Party of China. It has important educational significance for shaping the outlook on life and values of contemporary college students, especially college students in finance and economics. This paper fully explains the era value and scientific connotation of the red auditing spirit, reveals the essence of the red auditing spirit, and proposes that by creating a campus environment with a red cultural atmosphere, building an educational community, enhancing classroom teaching efficiency and innovating educational approaches, to promote better college students To understand and inherit the spirit of red auditing, and cultivate red and professional financial professionals in the new era.

Keywords

Red Audit Spirit; College Students; Inheritance Path.

1. Introduction

The spirit of auditing is the driving force and soul of the continuous development of auditing. Standing on a new historical starting point, explaining the educational value, scientific connotation and characteristics of the era of the red auditing spirit, and discussing its inheritance path among contemporary college students, especially college students in finance and economics, will save money for cultivating financial professionals in the new era. strength.

2. The Necessity and Urgency of Inheriting the Spirit of Red Auditing among Contemporary College Students

(1) The necessity of inheriting the spirit of red auditing in the process of contemporary college students growing into talents

1. Helps to shape a strong spirit of patriotism

Patriotism is the core of red audit culture, a complex of love and loyalty to one's own country. In the history of red auditing, the auditing work has been unswervingly centered on the Party's work focus, serving the country and the people. It is with the firm spirit of patriotism that the red auditors poured out their blood in the process of revolution and worked hard in the process of economic construction, which has created the take-off and development of today's auditing industry in China. The inheritance of the red auditing spirit will firmly establish the patriotic feelings of contemporary college students and become the most staunch practitioners and inheritors of China's auditing business.

2. Helps to establish correct professional values

Professional values are the specific embodiment of life goals and life attitudes in the profession. The professional values with hard work, honesty, and seeking truth from facts as the core content run through the whole process of red audit development. During the Revolutionary War years, the auditors in the base areas had rudimentary offices and difficult living conditions,

and even more, they were both auditors and soldiers. In their work, the red auditors fight on the front line with the professional ethics of hard work, integrity, and seeking truth from facts. Today, a hundred years later, the audit function has been given more meaning. However, the professional values of hard work, honesty and honesty, and seeking truth from facts contained in the auditing spirit are still passed down from generations of auditors. The spirit of red auditing will guide contemporary college students to establish correct professional values, promote the long-term career development of college students, and enhance their personality charm.

3. It helps to cultivate the ability of independent innovation to keep pace with the times

Keeping pace with the times and independent innovation are the guarantees for the continuation of the red audit spirit. The ability of independent innovation is the vitality for the development of the business. The reason why auditing has been able to become a tool of national governance from the initial financial supervision to today is the result of the red auditors of all dynasties advancing with the times and pioneering and innovating. The 21st century is the era of knowledge economy. Today's high-tech industry is booming, and innovation awareness has been paid more and more attention by people. It has become a new standard for talent selection in the new era. The inheritance of the red auditing spirit will help contemporary college students to establish innovative awareness, cultivate innovative ability, and stimulate college students' autonomy and innovation, so as to become innovative talents who are more in line with the talent selection standards of the new era.

(2) The urgency of inheriting the spirit of red auditing in the process of contemporary college students growing into talents

1. Under the background of exam-oriented education, college students' "utilitarian" learning of professional knowledge needs to be changed urgently

Learning is crucial to the long-term development of a country, and it is an implicit lever that affects the "national destiny". However, in recent years, under the background of exam-oriented education, the activity of learning has been given a utilitarian color by some college students. They excessively pursue test scores and ignore the in-depth excavation of professional knowledge, so that their cognition of knowledge only stays on the surface, and the performance of high scores and low performance is not uncommon. This kind of "utilitarian" learning causes college students to not clearly understand the nature of learning during college, and thus lack the planning of self-cognition, so that they cannot combine theory with practice well in the workplace after graduation. Advocating learning has always been an important part of the red audit spirit. During the period of revolutionary base areas, auditors grew rapidly in theory through self-study, mutual assistance, and training courses, and rationally applied the acquired knowledge to practical activities. They clearly realize that "applying what they have learned" is the ultimate goal of learning. Therefore, the promotion and inheritance of the red audit spirit can make students understand that enriching their experience and improving their professional quality is more important than the final score, so as to correct their learning attitude and establish a correct learning concept.

2. Under the background of Buddhist culture, the negative impact of "flatteningism" on college students needs to be weakened urgently

In recent years, Buddhist culture has quietly become popular on the Internet. However, many college students choose to "lie down". "Laying flat" refers to people who choose a comfortable and comfortable way of life because of confusion. College students who choose "flattening" have low desires, lack the desire to seek knowledge, and are passively reclusive. If they do not interfere, they will even go to fatalism and value nihilism. General Secretary Xi Jinping pointed out: "The wavering of ideals and beliefs is the most dangerous wavering, and the decline of ideals and beliefs is the most dangerous slippery slope. The decline of a political party often

begins with the loss or absence of ideals and beliefs." development plays a vital role. The red auditing spirit of hard work and daring to fight has been passed down from generation to generation among auditors, and it is the firm ideal and belief of auditors. The promotion of the red audit spirit will help motivate college students to work hard and establish correct values.

3. The damage of "exquisite egoism" to college students needs to be eliminated urgently

In recent years, some "exquisite egoists" have appeared among college students, most of whom have high IQs but are extremely lacking in social responsibility. This part of college students attaches great importance to the gains and losses of individual interests, and is good at using fake "exquisite" methods to pursue their own interests excessively, and do things that disregard the collective and others in the name of realizing their self-worth. Exquisite egoism will make the communication of college students vulgar, and they will no longer be willing to contribute and take responsibility in the collective. If the positive guidance is not carried out in time, it will lead to wrong guidance on the life values and even the social trend of college students. The social value with dedication as the core has always been advocated by China. In the history of red auditing, selfless devotion runs through the audit and is passed on from generation to generation among auditors as a valuable spiritual wealth. The inheritance of the red auditing spirit among college students will help college students to correct their outlook on life, reshape their values, and realize self-worth while realizing social value.

3. The Connotation, Characteristics and Essence of the Red Auditing Spirit

(1) The scientific connotation of the red auditing spirit

1. Dedication of "loyalty to the party and courage to take responsibility"

The dedication of "loyalty to the party and the courage to take responsibility" is the essence of the red audit spirit. Dedication reflects the fundamental purpose of auditors' loyalty to the country and serving the people. Looking back at the history of red auditing, since the founding of the Communist Party of China, auditing work has been closely centered on the Party's work focus. Auditors adhere to the attitude of "not straying from fantasy and not concentrating on false voices" in their work, so that they do not shirk the blame when encountering problems, and take responsibility when faced with responsibilities. It is precisely because of the dedication of auditors to "loyalty to the party and the courage to take responsibility" that audit work is playing an increasingly important role in the process of China's modernization.

2. The truth-seeking spirit of "authority, independence, honesty and integrity"

The truth-seeking spirit of "authority, independence, honesty and integrity" is an important part of the red auditing spirit and the driving force for the continuous development of auditing. The spirit of truth-seeking reflects the value pursuit of auditors for the auditing business. They always believe that independence and integrity are the inevitable requirements to ensure the quality of auditing work. In the development process of the history of red auditing, auditors, as "security officers" for the smooth development of the country's economy, have always maintained the truth-seeking spirit of "breaking the casserole and asking to the end" in their work, taking laws and regulations as the criterion, and tracing the origin of cases. In the face of power, we are not afraid, enforce the law impartially, and insist on speaking with figures and facts. Auditors' truth-seeking spirit of "authority, independence, honesty and integrity" is the essential requirement to ensure the ultimate success of each audit work.

3. The practical spirit of "inheriting and developing, pioneering and innovating"

The vigorous development of today's auditing business is inseparable from the practical spirit of "inheriting and developing, pioneering and innovating". The spirit of hard work reflects the sense of mission and responsibility of the auditors. The spirit of hard work focuses on "doing", which includes not only the inheritance spirit of preserving and developing the excellent

culture in auditing work, but also the innovative spirit of breaking through stereotypes and exploring boldly. In the process of auditing development, auditors inherit the red genes of their ancestors, strengthen their ideals and beliefs of "loyalty to the party and serve the people", and treat auditing work with a rigorous and scientific attitude. At the same time, auditors continue to innovate auditing theories and auditing methods. For example, in recent years, auditors have applied cloud computing, big data and blockchain technologies to the audit process, which has greatly improved audit efficiency and audit quality, making audit work always in line with the development requirements of the new era. Through hard work, the outstanding achievements of the audit business are the result of the hard work and hard work of the auditors of all dynasties.

(2) Characteristics of the era of red auditing spirit

1. Unity of theory and practice

According to Marxism, theory divorced from practice is empty, and practice without theoretical guidance is blind. In the course of audit development, auditors have always adhered to the dialectical unity of theory and practice. On the one hand, use scientific theories to guide the development direction of the audit system. In the process of audit development, red auditors have never stopped scientific exploration of audit theory, and established audit theory guided by Xi Jinping Thought on Socialism with Chinese Characteristics for a New Era. On the other hand, adhere to the application of theory to practice, based on China's national conditions, to achieve a benign interaction between theory and practice. At the same time, foreign excellent audit methods should be converted into theories suitable for China's national conditions, and then they should be studied, so as to verify what they have learned with practice.

2. The unity of politics and people

It is the political embodiment of the spirit of red auditing to speak politics with a clear-cut stand and insist on serving the overall interests of the party and the country. Auditing for the people is an ideological yardstick that auditors must keep in mind at all times, and it is the embodiment of the people's spirit of red auditing. "Loyal to the Party and not worthy of the people", the audit spirit organically combines the political nature with the people's nature. On the one hand, loyalty to the party's political nature sets the direction for the development of auditing. Audit cadres represent the country and are the main body of the country exercising audit supervision power. They must always clearly recognize their political position and have a firm political character of loyalty to the party. On the other hand, it describes the essence of auditing, which is the embodiment of the people's spirit of auditing. The audit work must always plan and set the work content and formulate the audit system from the perspective of the people. Auditors must consider what the people think, investigate what they think, and live up to the trust of the people. To achieve the internal unity of politics and people.

3. Inheritance and innovation are unified

Today's vigorous development of auditing is the result of historical inheritance and innovation of the times. On the one hand, inheritance is the auditor's adherence to the original intention. During the war years, the older generation of auditors worked hard to become self-reliant and completed audit tasks one after another under fire. The red genes imprinted in the blood of auditors of the past dynasties are the best embodiment of inheritance. On the other hand, innovation is reflected in the innovative thinking of expelling the old and accepting the new. In today's digital age with the rapid development of Internet big data, the traditional audit work content has been difficult to meet the needs of the society for audit supervision. Auditors uphold innovative ideas and carry out innovative audit reforms in an orderly manner under the leadership of the party organization. From sampling audit to full-coverage audit, from post-audit to pre-event and in-process audit, from on-site audit to off-site audit. Today's digital auditing is also becoming a new trend in auditing development. Inheriting the essence,

maintaining integrity and innovation, and the organic unity of inheritance and innovation have a profound impact on the modernization of the auditing industry.

(3) The essence of the spirit of red auditing

The essence of the red auditing spirit is the purpose, attitude and value formed by auditors in the whole process of historical development, striving for strict financial laws and regulations, maintaining economic benefits and strengthening macro-management. The smooth progress of the modernization of ism is the goal-oriented, the attitude of service and supervision is expressed, and the value guidance of dedication, truth-seeking, and practical work is used to solve the problems of what auditors do and how to do them.

4. Ways to Inherit the Red Auditing Spirit among Contemporary College Students

(1) Create a campus environment where red culture educates people

Creating a campus environment with a red cultural atmosphere and promoting the inheritance of the red auditing spirit among college students are complementary. On the one hand, campus culture has the function of educating people. The red cultural atmosphere in colleges and universities can prompt students to understand the red spirit in a subtle way, which will provide the foundation for the spread of the red audit spirit. On the other hand, the inheritance of the spirit of red auditing by college students will help consolidate and develop the red cultural atmosphere of the school.

The construction of the campus red cultural environment is not achieved overnight, but should focus on normalized construction. First, the red culture can be integrated into the infrastructure construction of the campus. For example, display boards in the corridor to display photos of the revolutionary period, set up red cultural book counters in the library, and play red stories on LED screens in the cafeteria. Secondly, activities can be used as a carrier to carry out red cultural campus activities in a targeted manner. Such as carrying out red cultural lectures, organizing knowledge contests, etc. Build a campus red culture in a form that students like to see and hear. Finally, it is necessary to enhance the dominant position of students in the construction of red culture on campus, guide students to carry out activities of red culture clubs independently, and take the initiative to deeply excavate and inherit red culture. Transform students from passive learning to active output. Creating a campus environment with a strong red cultural atmosphere will provide a foundation and guarantee for the inheritance of the red auditing spirit among college students.

(2) Building a community of education on red auditing spirit

Build a community of red auditing spiritual education and form a joint force of multiple communication subjects. This measure is not only conducive to providing quality assurance for the depth and breadth of the spread of the red audit spirit, but also will promote the cooperation and development of multiple educational subjects in practice and achieve a win-win situation.

The educational community of the red auditing spirit can be constructed from two aspects. On the one hand, university teachers can cooperate with the school management department to highlight the administrative department's responsible role in academic affairs. For example, the administrators of the school can coordinate the overall situation in the management of educational affairs, provide teachers with more teaching platforms for preaching the red auditing spirit, and create conditions for the inheritance of the red auditing spirit among contemporary college students. On the other hand, finance and economics colleges and universities can link with audit units to form an "educational alliance", and by inviting auditors to come to the school to hold lectures on the spirit of red auditing, to enhance students' awareness of the spirit of red auditing, so as to promote students' awareness of the spirit of red

auditing, carry on inheritance. The collaborative participation of multiple subjects and the formation of an educational community will greatly improve the dissemination efficiency of the red auditing spirit among college students.

(3) Improve the synergy between ideological and political courses and course ideological and political courses

As the main position of ideological and political education for college students, the university classroom is the main starting point for inheriting the spirit of red auditing. It is necessary to strengthen the educating function of the classroom, take the ideological and political course as the main way to spread the spirit of red auditing, and use the course ideological and political course as a useful supplement to the ideological and political course, so that the ideological and political course and the course ideological and political course go in the same direction and form a synergistic effect.

For the formation of a positive interaction between ideological and political courses and curriculum ideological and political, we can start from two aspects. In terms of ideological and political courses, teachers of ideological and political theory courses should strengthen their understanding of the spirit of red auditing. For example, special seminars are held to actively explore effective ways to integrate the red audit spirit into ideological and political courses, and to interpret the red audit spirit as part of the education and teaching content. In terms of curriculum ideology and politics, finance and economics colleges and universities should fully tap the red auditing spirit contained in various general courses and professional courses, and strengthen their professional course teachers' cognition of the red auditing spirit. On the basis of completing the educational and teaching requirements of the professional course itself, through knowledge transfer and image display, implement the red auditing spirit, strengthen students' cognition of the red auditing spirit, and achieve a beneficial supplement to the ideological and political courses. The ideological and political courses and the ideological and political courses of the course form an interactive resonance, which will ultimately improve the effectiveness of the university classroom in spreading the spirit of red auditing as a whole.

(4) Promote the same frequency resonance of the first and second classrooms

At present, the first classroom in colleges and universities is mainly based on theoretical teaching, while the second classroom pays more attention to practicality and interaction, focusing on practical activities. Promoting the same frequency resonance of the first and second classrooms will be conducive to the formation of a complete talent training system, which will not only enable students to fully understand the red auditing spirit in theory, but also enable students to experience and apply the red auditing spirit in practice.

To promote the development of the first and second classrooms in the same direction, we can start from two points. The first is to improve the top-level design of teaching. The school's teaching management center should give equal attention to the first and second classrooms, and formulate a coordinated development plan for the two classrooms. Second, teachers in colleges and universities should make reasonable use of the first and second classrooms, and give full play to the synergistic education effect of the two classrooms. In the first classroom, teachers should enhance students' theoretical cognition of the red audit spirit through theoretical teaching. In the second class, it is necessary to give full play to its flexible, open and practical characteristics, and carry out activities that help students to further understand the spirit of red auditing, such as organizing students to go to China Auditing Museum, red auditing scenic spots and other places, so that students can truly feel The formation background of the auditing spirit enhances the perception of extracurricular learning, and allows students to verify what they have learned through practice.

(5) Create a 3R immersive education model

3R technology, namely VR, AR and MR, refers to virtual reality technology, augmented reality technology and mixed reality technology respectively, and is the most cutting-edge technology in the 21st century. In the process of spreading the spirit of red auditing, colleges and universities can combine high-tech technology with educational models, innovate teaching methods, and build a 3R immersive education model.

Using emerging technologies to teach can greatly stimulate students' spirit of exploration, so that students can immerse themselves in how the red auditing spirit guides auditors in their actual work. First of all, teachers can use VR and other technologies to simulate the audit work scene for teaching. This teaching method breaks through the constraints of the venue, so that students can put on glasses and be in a virtual audit work scene. This will greatly save the time cost and economic cost of teachers and students. Secondly, teachers can change the working environment by changing the system settings of VR technology, simulate different types of audit business, so that students can experience and learn how the red audit spirit guides auditors in different audit workflows without leaving home. of. Using 3R technology for immersion teaching not only saves teaching time and cost, but also helps to stimulate students' spirit of exploration, so as to better understand the close connection between the red audit spirit and the daily audit work.

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