# Research on Ideological and Political Innovation Path of Accounting Major in Higher Vocational Colleges from the Perspective of Aesthetic Education

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Abstract: From the perspective of aesthetic education, we should constantly attach importance to the ideological and political construction of the curriculum in the teaching of accounting, which requires students to have good moral quality. In the teaching of accounting major, we should integrate the study of ideological and political education into the curriculum, dissect the thoughts behind the study of accounting major, and ensure that students' thoughts can be cultivated during the study of accounting major to give full play to the role of ideological and political education of the curriculum. This paper introduces the significance of ideological and political education in accounting courses, and discusses how to use various teaching methods to achieve the integration of professional education and curriculum ideological and political education.

### 1. Introduction

The ideological and political cultivation of the accounting discipline should earnestly fulfill the fundamental task of establishing morality and cultivating people, fully explore and utilize the legal ideology and policy resources contained in the discipline classes, and adopt embedded, penetrating, penetrating and other new teaching methods, so as to achieve the integration of legal value shaping, knowledge infusion and skill training, help students to be fully familiar with the laws and policies, laws and regulations and government policies in relevant disciplines and professional fields, and lead them to go deep into social reality and care about accounting practice. It can strengthen their faith, cultivate their good professional quality of serving the people, honest service, and learning both morality and law, so as to improve the quality of talent training and teaching, and thus cultivate highlevel skilled talents to develop the cause of socialism with Chinese characteristics in the new era.

## 2. Objectives of ideological and political education

In the process of improving the teaching quality of the accounting major, combining the ideological and political concept of the curriculum, we can effectively establish a complete ideological and political system of the curriculum, conduct professional analysis on teachers, and ensure that teachers can guide students in teaching. In the perspective of aesthetic education, when

teaching accounting, teachers should make full use of the ideological and political content involved in accounting textbooks to teach students, so as to ensure that students can not only master certain skills, but also understand the professional culture of accounting.[1] The overall goal of the accounting professional course is to enable students to master the practice of accounting professional knowledge, and establish students' values through in-depth study of accounting professional knowledge. The study of accounting major is not only the ability training, but also the ideological training, so that students can learn different knowledge according to different cultural backgrounds, and achieve the goal of establishing morality and cultivating people in the education of accounting major. In the whole teaching process, teachers can constantly improve their own values and set an example for students' ideological cultivation.

# 3. Significance of ideological and political education in accounting major

## 3.1. Cultivate students' moral character

In the perspective of aesthetic education, integrating the ideological and political education into the accounting professional education can ensure that students understand the quality of fruits and vegetables, make it clear that accountants need to maintain moral literacy at all times, and manage health and quality well. The ideological and political education of the curriculum can ensure that students keep good learning habits and improve their own value. Through the ideological and political education of the curriculum, students can explore the accounting and moral qualities contained in the curriculum and stimulate their interest in learning.[2]

# 3.2. Cultivating students' thinking quality

Ideological and political education in accounting teaching can cultivate students' thinking quality from a moral perspective, ensure that students can maintain a good state in the whole learning process, and improve their thinking ability. In accounting teaching, more attention should be paid to the cultivation of students' ability to ensure that students can maintain good professional quality in accounting work.

## 3.3. Guiding students to establish excellent personality

The combination of accounting teaching with ideological and political courses can enable students to understand accounting knowledge from a moral perspective. In addition, it can also attract students' attention by virtue of the moral knowledge behind accounting. [3] In the teaching of accounting, teachers need to help students understand the principles of accounting and the implementation standards in all aspects of accounting. In the whole process, students can feel the importance of ideological and political teaching, have a more comprehensive understanding of the course content, and also play an important role in improving their own value.

## 3.4. Guiding students to form good ideas

The main goal of ideological and political education is to guide students to form good ideas and ensure that they can have corresponding professional qualities when they are studying. In the teaching of accounting, students' understanding of accounting is insufficient, and their cognitive ability and learning vision will be affected by the outside world. During the integration of accounting and ideological and political education, we need to pay attention to the guidance of students' thinking, ensure that students have good values, and carry out necessary ideological infiltration for students to

form good quality.

# 4. Thoughts on ideological and political construction of accounting major courses

The ideological and political curriculum construction of accounting specialty should form a highquality training framework, integrate the teaching content of ideological and political curriculum into the training design of accounting specialty, so that the professional curriculum can spread ideals, touch the mind, and implant beliefs; In combination with the professional knowledge of the subject, we should adjust the teaching content of ideological and political knowledge of the course according to personal political cognition, family and country emotion, national political knowledge, constitution and rule of law cognition, personal moral cultivation and other factors, find the connection point with the teaching content of ideological and political knowledge of the course, and select the latest policies and development plans in line with international and domestic economic, political, social science and other aspects, the most significant, influential and important events of national concern as a classic case of the ideological and political teaching content of the curriculum.[4] The personages of the times are used to build the case library of the ideological and political curriculum; we should adopt multiple teaching methods, such as project research, group discussion, brainstorming, etc., and integrate various enterprise modern education methods, such as "smart vocational education", to guide students to practice socialist core values, understand corporate social responsibilities and historical missions, and stimulate youth dreams with the Chinese dream, in order to light up the way to forge ahead with the light of thought, create a better future with the power of faith, and achieve a deep combination of ideological and political education and knowledge.[5]

# 5. The path of ideological and political construction of accounting courses

## 5.1. Application of Internet+scenario construction

In the context of "Internet plus", teachers should improve classroom teaching and deeply change the classroom teaching system of legal expertise. In actual teaching, we should establish a student apprentice quasi worker system, define the training objectives of each student, and formulate corresponding talent development models. In the classroom of legal professional knowledge, teachers should integrate theoretical and practical skills training, so that learners can complete the transformation of identity in the textbooks. In the process of building the legal talent model, it should be closely combined with "Internet plus" and guided by professional development, so that learners can regard teachers as professional mentors.

### 5.2. Guiding students to correctly understand the nature and learning purpose of this course

From the perspective of aesthetic education, the combination of accounting major learning and curriculum ideological and political education requires understanding of the concept of curriculum ideological and political education. The ideological and political concept of the course is mainly aimed at excavating the ideological and political content contained in the professional knowledge to ensure that students can understand the course content of accounting. Teachers can set reasonable questions based on the knowledge of teaching materials, cultivate students' landscape design ability through questions, and achieve simultaneous improvement of students' ability and quality. In the process of cultivating students' professional ability, teachers need to carry out scientific, technological and artistic innovation. In the teaching of landscape design courses, cultural innovation education should be carried out in combination with the ideological and political concepts of the courses, and attention should be paid to the design and data design of the ideological and political introduction

methods of the courses. In addition, we should effectively stimulate students' subjective initiative in teaching, let students reason about the relevant content of accounting, and give students enough space and time to think, so as to avoid interfering with students' thinking, which can make the effect of thinking training more obvious. When students learn such courses, they often misunderstand that the learning of such courses is boring and do not pay attention to process learning. Teachers need to update teaching methods to let students understand the timeliness of curriculum reform. The set curriculum should be closer to the facts. Theoretical knowledge and real-time should be combined reasonably to help students complete the learning of the curriculum more efficiently.

## 5.3. Teachers' theoretical quality and teaching level must be constantly improved

In the process of integration of ideological and political education and accounting in the aesthetic education perspective, teachers need to enhance their self-worth and guide students by enhancing their theoretical literacy. The major of accounting requires students to understand history, data analysis, politics, national relations, etc., to ensure that they can respond to the problems raised by students in teaching and play the role of teachers as role models. Accounting courses not only require teachers to have strong professional knowledge, but also require teachers to have high quality. Teachers have an impact on students in the teaching process. Schools can consolidate teachers' comprehensive qualities through regular training. In the teaching of accounting major, teachers need to conduct a comprehensive analysis of economic theory, decompose theoretical knowledge, and explore the ideological and political content of accounting major through exploration and summary. When teaching, teachers can interact with students, so that students can understand that economy is the lifeblood of national development. They need to constantly innovate, maintain economic sensitivity, and accurately grasp the changes of the market. At the same time, teachers can participate in relevant training of economic knowledge, listen to lectures related to economics, and enrich their knowledge. Higher vocational colleges, by strengthening publicity, increasing theoretical training, advocating the role of model and taking the lead, we can reverse the misconception of "valuing education over morality" among professional teachers, encourage professional teachers to conduct in-depth interpretation and interaction on ideological and political content in the teaching process, and integrate socialist core values into classroom education, extracurricular practice and other links to form the whole process of participation in ideological and political education. In this process, we should not only strengthen the cooperation mechanism between professional teachers and ideological and political teachers, but also strengthen the coordination between school functional departments and teachers, so as to truly achieve the goal of educating the whole staff. We should take professional courses as the carrier of ideological and political education, infiltrate the guidance of students' world outlook, values and outlook on life, and broaden the path of ideological and political education, in order to encourage professional teachers and ideological and political teachers to enhance exchanges and cooperation, and promote the mutual integration of professional knowledge and ideological education.

# 5.4. Practice of accounting vocational education

Ideological and political education is the process of cultivating the descendants of national undertakings. At present, with the rapid development of society, higher vocational colleges must make appropriate adjustments in teaching and inject new elements into teaching to adapt to the rapid development of society, especially accounting vocational education. In order to train accounting talents from the perspective of aesthetic education, higher vocational colleges must adopt a way of cooperation with companies to improve the practicality and efficiency of training talents. Through school enterprise cooperation, the enterprise training mode can be combined with the society to meet

the needs of economic and social development, thus promoting the close combination of theory and practice. At the same time, on the basis of conventional teaching methods, higher vocational schools also need to improve the training mode of "skills+education" adopted in current vocational teaching by constantly exploring innovative teaching modes. At the same time, vocational schools can also help learners combine their own post abilities with the school's knowledge resources through workshops in vocational schools. Students are allowed to work in enterprises or receive training during holidays, so that students can improve their skills through hands-on practice after completing courses in higher vocational colleges. Higher vocational colleges can provide students with learning opportunities and cultivate learning habits. We can arrange students to practice in enterprises, practice the learned professional knowledge and carry out relevant simulation company operation competitions, which require students to consolidate their knowledge in the competition and can also stimulate students. For example, when teaching the course of tax practice, we can understand the national plan and people's livelihood from the perspective of taxation, understand the key measures of the country to activate the market vitality and promote economic development through the specific means of the country to reduce taxes and fees on enterprises, and integrate the teaching of accounting professional knowledge with professional ethics and family and country feelings. Through inspiration and guidance, students can precipitate ideas and sublimate emotions in rational thinking, so as to achieve the educational effect of moistening things silently.

### 6. Conclusion

To sum up, in order to infiltrate the ideological and political education in the accounting profession, we should not only guide students to actively learn the basic knowledge of accounting, but also carefully interpret the ideological and political concepts of the curriculum. Teachers should attach importance to the effective planning of the ideological and political integration of the accounting profession and the curriculum, and really conduct ideological education for students in teaching. In addition, when carrying out ideological and political education, we need to combine the current social development background, use information technology to strengthen the integration of curriculum ideological and political education and professional knowledge, reflect the value of curriculum ideological and political education, and show the important development value of the integration of curriculum ideological and political education and accounting.

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