

Research on Course Ideological and Political Education in Basic Accounting for Higher Vocational Schools

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Abstract: Integrating ideological and political education into accounting classes highlights the educational goals of the accounting major. This paper explores the ideological and political elements of accounting professional courses and measures for integrating them into accounting professional education. It designs the teaching content of professional course ideological and political education and points out that, guided by the thought of new era socialism with Chinese characteristics, integrating ideological and political elements with professional knowledge organically and actively playing the moral education function of professional courses is an important task facing higher vocational colleges in the new era.

1. Introduction

Its goal is to cultivate high-quality talents who meet the requirements of socialist development and are all-around developed. In addition, all courses should complement each other, showcase their strengths, and progress in tandem with theory courses to produce synergistic teaching effects. The increasingly in-depth application of big data and artificial intelligence in the accounting field has led to continuous changes in the accounting industry. Integrating course ideological and political education into accounting classes highlights the educational objectives of the accounting major, which has a distinct professional feature. In addition to equipping students with solid accounting calculation skills, it should also imbue them with the accounting professional ethics of honesty and integrity, and cultivate their sense of responsibility and innovative spirit of exploring big data financial applications. This paper takes the vocational college course "Accounting Basics" as an example to explore measures for integrating ideological and political education into the classroom.

2. Ideological and political elements of accounting courses

2.1. Honesty and trustworthiness

Among the many qualities that socialist core values require of individual citizens, one is honesty and trustworthiness. This is particularly critical in the accounting profession, which is considered the primary criterion of the profession and needs to be constantly emphasized in the education process of the accounting discipline. The authenticity and accuracy of accounting data are the key to quality standards. Without honesty and faith, this quality is impossible to talk about. Keeping the true account is the basic principle that every accountant should adhere to, and it is also the basic requirement for their professional quality. Therefore, it is particularly important to ensure that accountants adhere to the principle of honesty and trustworthiness. But even so, financial fraud cases are still common over the years, and the main reason behind these fraud cases is usually the accountant's departure from the moral code of honesty and credit. Based on this, in the course of accounting, it is necessary to deeply integrate the education of honesty and trustworthiness, cultivate students' lofty moral character through integrity training, and take "establishing a body with sincerity and cultivating a body with faith" as the belief and standard pursued by accountants in their life.[1]

2.2. Compliance and discipline

Accounting activities must follow a set of strict legal framework and procedures, accounting practitioners must have a high degree of legal compliance awareness, so as to ensure the stable operation of the accounting system. In the conventional financial accounting of a company, all kinds of costs and expenditures will inevitably occur in various stages of procurement, manufacturing and sales. The collection and calculation method of these costs will directly determine the accuracy of the company's financial statements, thus affecting the company's tax liability in the corresponding financial cycle. Therefore, when teaching accounting, it is necessary to clearly point out to students that as a talent in the accounting industry, they should always have the philosophy of "standing on integrity and working on integrity", properly manage the financial activities of enterprises in accordance with accounting standards, and cultivate their professional ethics of abiding by the law and integrity.[2]

2.3. Honesty and self-discipline

In the future, students in the field of accounting will frequently encounter the temptation of economic benefits in the process of financial work. Therefore, as accountants, they must unswervingly follow professional ethics, establish appropriate value orientation, legal awareness and moral standards, and unswervingly reject all forms of interest temptation. In educational practice, the serious consequences of manipulating funds should be explained to students through the practical cases of "petty cash cases, involving a huge amount of money", so as to sound the alarm for students, so that they can always uphold the principle of "honesty and self-discipline" and be strict with themselves in their career, no matter what challenges they face, and become virtuous accounting practitioners.[3]

2.4. Dedication and innovation

In the era of economic globalization, the economic environment is changing all the time. In the course of accounting, it is necessary to record the beginning and end of financial activities in detail,

coherently and coherently, in order to truly show the business layout and substance of various transactions and events. China is continuously updating and revising accounting standards, aiming to adapt to domestic reality and reduce the difference with international accounting standards. As accounting professionals in the new era, we should take the responsibility of introducing the international leading accounting theory and practice into our country, and closely integrate it with our accounting practice. In the accounting teaching link, we should focus on guiding students to realize that as a new generation of accounting professionals, in addition to fulfilling their job responsibilities, they need to actively cultivate the spirit of innovation and dedication, and contribute to the economic progress of our country and the construction of the accounting industry.[4]

3. Measures to integrate ideological and political elements into accounting profession

3.1. Perfect the specific teaching design

The course "Principles of Accounting" builds the basic framework for further research in related fields, and it is indispensable. The formulation and optimization of the core curriculum, syllabus and teaching plan of this course take the combination of ideological and political education as the guiding principle, and its primary mission is to integrate ideological and political elements into the accounting teaching system. In the teaching process, teachers should not only teach the accounting theory comprehensively and deeply, but also skillfully integrate the ideological and political education content such as honesty, law-abiding consciousness, innovative contribution and standardization and self-discipline. At the same time, we should implement a teaching approach that combines technical training with value guidance, so as to maximize the intrinsic value of accounting curriculum in moral education.[5]

3.2. Cultivate curriculum ideological and political teaching team

The professors in charge of professional courses in higher vocational and technical colleges play the core role of ideological and political education of specialized courses. Therefore, in order to make full use of their ability in the main channel of education, we have to focus on creating a team of teachers with both profound political ideas and solid professional knowledge. As the bearers of talent cultivation, these institutions need to skillfully and fully utilize all feasible strategies and measures to truly enhance the moral education ability of teachers, such as new teacher induction training, thematic promotion courses, important theme reports, academic lectures, team theoretical learning, collective experience exchange, etc. In addition, higher education institutions should also strengthen the shaping of ideological, political and cultural atmosphere, encourage professors of professional subjects to strengthen the awareness of ideological and political education, regard thinking orientation and value guidance as part of the teaching purpose, and realize the organic integration of knowledge teaching, ability shaping and thinking guidance in special courses.[6]

3.3. Enrich teaching means and teaching methods

The scope of courses in the field of finance and accounting covers assets, liabilities, shareholders' equity, income, cost, profit, financial report preparation, accounting adjustment and other aspects, and the knowledge is extremely complex. Therefore, in the course of teaching, a large number of hours are often devoted to explaining theoretical concepts. This situation leads to limited participation of students in the learning and discussion of the course, which may reduce their enthusiasm for learning and lead to less than optimal learning outcomes.[7]

In today's era of the Internet and big data, ideological and political teaching innovation has been a wide range of possibilities and opportunities. Vocational teachers can rely on the rich and diversified information resources provided by the Internet to enrich and improve their teaching content, and extend the teaching time with the help of case analysis, flipped classroom and other methods, so as to guide students to take a more active role in learning and ignite their desire for knowledge. Teachers can make use of the online learning platform with the combination of online and offline teaching methods, conduct in-depth discussions on constantly updated cases and the latest policies, and make and share teaching materials such as micro-lesson videos. These strategies not only transfer professional knowledge, but also expand students' horizons, and achieve the effect of education penetrating the mind and moistening things silently.[8]

4. The teaching content of ideological and political design of professional courses

Fundamentals of Accounting plays a central role in the accounting training program, and for students studying this major, it plays a crucial role in establishing a sound theoretical framework of accounting. In the aspect of teaching planning, the emphasis is to integrate ideological and political content into the planning of curriculum objectives and contents.[9]

4.1. Accounting major ideological and political teaching objective design

The teaching purpose of the major of finance and accounting is to enable students to fully grasp the core concepts of financial accounting, and enable them to be skilled in confirming and estimating accounting elements, so as to efficiently complete the integration of accounting materials and the preparation of financial statements. Further, the education aims to improve students' applied skills in dealing with accounting. In the process of setting the purpose of education, we focus on cultivating students' in-depth understanding of the accounting professional culture, strengthening their confidence in implementing the thought of socialism with Chinese characteristics in the new era, and constantly arousing their sense of dedication and innovation, in order to build a professional elite group of accounting that meets the requirements of The Times.[10]

4.2. Design of ideological and political teaching content of accounting major course

4.2.1. Refine the knowledge points that can be integrated into the elements of thinking reform in the textbook

The accounting textbook includes eight main knowledge points: assets, liabilities, owners' equity, income, expenses and profits, business treatment, financial reporting and accounting adjustment. In elaborating these parts, the appropriate ideological and political components are also screened and integrated.

4.2.2. The combination of ideological and political elements and knowledge points

It closely combines accounting professional education with talent training elements such as moral training, innovation and entrepreneurship ability, and the essence of Chinese cultural tradition, strives to reflect the socialist core value system and national policy orientation, effectively integrates ideological and political education elements into all aspects of accounting professional skills teaching, and promotes the harmonious integration of professional learning and ideological and moral education. In the process of teaching, we not only teach professional theories and skills, but also devote ourselves to shaping compound talents with good moral quality and professional ability.

4.3. Construction of curriculum ideological and political evaluation system

The defect of ideological and political theory education in the curriculum is that it can be tested through the examination and evaluation mechanism in the teaching of accounting major. In the process of implementing this kind of curriculum, teaching reform and teaching quality can indeed rely on the joint efforts of both teachers and students. For teachers, they should design a multi-dimensional evaluation plan focusing on values cultivation, nationalist education and traditional culture teaching according to the nature of accounting curriculum. At the level of students, it should be combined with the assessment of ideological and political and professional ability. The evaluation of students' mastery of professional knowledge and ideological and political accomplishment is also an effective means of review, so as to stimulate students' enthusiasm and initiative in learning.

5. Conclusions

To sum up, we must integrate ideological and political teaching with the teaching content of accounting majors. On the basis of highlighting professional knowledge, the elements of patriotism and traditional culture are skillfully linked to each part of the course content, guiding students to form correct values. At the same time, with the help of modern teaching methods, we should improve the teaching effect, establish a perfect accounting evaluation system, ensure high-level teaching, and strive to cultivate excellent accounting technical talents. In short, the ideological and political integration of the course into the 'Accounting Basics' course, with the new era of socialism with Chinese characteristics as the teaching guide, to achieve the organic combination of ideological and political and accounting knowledge, to maximize the use of professional courses to implement moral education, to cultivate socialist builders with moral ability and all-round development as the goal, to cultivate a strong reserve force for the great rejuvenation of the Chinese nation. This is an important goal for higher education in the new era.

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