

# Research on Ideological and Political Education into Accounting Courses

Jianing Song\*, Pinghua Zhou<sup>a</sup>, Liying Zhang<sup>b</sup>

School of Accountancy, Anhui University of Finance & Economics, Bengbu, 233030, China

\*ackjsjn@163.com, <sup>a</sup>ahcdzph@163.com, <sup>b</sup>zhangliying2010@163.com

## Abstract

**Ideological and political education into the professional teaching process is very in line with the teaching goal of "cultivating morality and cultivating talents". At the same time, it can train professional talents and improve their humanistic cultivation. This article combines accounting courses to analyze how to integrate one's own educational content into the teaching process of accounting courses. Based on the current situation of ideological and political education in the accounting profession, it proposes several effective integration strategies, hoping to help accounting teachers truly grasp the opportunity of ideological and political education and cultivate a group of outstanding accounting talents with high basic knowledge, skills, and comprehensive literacy in the accounting profession.**

## Keywords

**Ideological and Political Education; Accounting Courses; Present Situation; Integration Strategy.**

## 1. Introduction

In recent years, ideological and political education in universities has received attention from the country and society. In the teaching process, universities attach great importance to carrying out ideological and political education work, comprehensively understand the demands and actual characteristics of college students, design targeted and purposeful teaching plans, and change the current situation of independent teaching between ideological and political education and professional courses. Therefore, it is required that all professional teachers integrate ideological and political education content comprehensively when teaching professional courses, in order to effectively strengthen the effectiveness of ideological and political education in professional course teaching, improve the professional skills and professional cultivation of relevant talents, and lay a foundation for their smooth employment and service for their positions in the future.

## 2. The Importance of Strengthening Ideological and Political Education in Accounting Courses

### 2.1. Integrating Knowledge Transfer and Value Leadership

Based on practical analysis, there is still an independent state between the teaching of professional courses and ideological and political education in schools. In the process of ideological and political education, it can be found that the overall course content is relatively monotonous, with a greater emphasis on theoretical knowledge, which makes students feel extremely dull. At the same time, it also increases the difficulty of students' understanding. Therefore, in this context, the effectiveness of professional courses and ideological and political education is generally not high, and even some students have developed serious resistance and

exclusion towards the content of ideological and political education. However, if we can combine accounting courses and carry out ideological and political education reform, we can construct an integrated development course of ideological and political education and professional courses, truly integrating ideological and political education into professional courses, to ensure that students can synergistically improve their level of ideological and political learning when learning professional knowledge.

## **2.2. Beneficial to Enhancing Students' Moral Education Awareness**

In the era of the Internet, accounting students are easily influenced by negative trends in their learning and daily life. Students are excessively addicted to the online world and mobile phones, and generally lack interest in learning ideological and political content. However, if we can attach importance to the reform of ideological and political education in the accounting profession, we can continuously improve teachers' moral education awareness, integrate ideological and political content into the accounting curriculum, and truly enhance students' enthusiasm and enthusiasm through individualized teaching, in order to improve the overall teaching effect and quality.

## **2.3. Further Deepen the Concept of Whole Course Education**

For university education personnel, the main responsibility is to cultivate morality and cultivate talents. When implementing the full course education strategy, attention should be paid to the sources inside and outside the classroom to effectively implement education activities. In recent years, with the gradual reform of accounting major curriculum education, excellent ideological and political effects have been formed in the curriculum. Integrating socialist core values into the teaching process of accounting courses can ensure that students continuously improve their comprehensive level and develop professional abilities while receiving the influence of accounting professional knowledge.

# **3. Analysis of the Current Situation of Ideological and Political Education in Accounting Courses**

## **3.1. The Construction of Accounting Major Neglects the Value Goal of Talent Cultivation**

In recent years, the rapid development of big data technology, cloud computing technology, and artificial intelligence technology has greatly impacted the field of accounting education. In accounting practice, the phenomenon of financial robots gradually replacing manual accounting positions is becoming increasingly prominent, and science and technology are constantly developing. The direction of accounting majors has become a focus of attention. Faced with relevant issues, the accounting education community has launched comprehensive discussions and gradually formed a reform plan for the accounting profession. For example, in the process of cultivating talents, introducing big data courses, strengthening moral and theoretical education, integrating basic accounting content and advanced financial accounting related content, enhancing the significance of management accounting courses, and setting talent training goals for high-tech accounting talents suitable for the background of big data will bring certain new opportunities to the teaching of accounting majors. However, it is highly possible to overlook the goals of talent cultivation, as well as the goals of who to cultivate talents and what type of talents to cultivate in the practical process.

## **3.2. The Construction of Accounting Courses is Divided into Professional Teaching and Ideological Teaching**

In the course of ideological and political education, the purpose of the accounting professional talent training plan is to optimize the ideological and political curriculum by combining

ideological and political education. When revising the talent training plan for the accounting major, more emphasis is placed on reforming the professional curriculum, and the content of ideological and political education is often shelved. The phenomenon of organic integration of professional courses and ideological and political courses in the reform is not clear. It is evident that in the existing talent training program process, although professional courses and ideological and political course education work go hand in hand, they have not achieved the "same direction" goal, and there is no synergistic effect formed in talent training.

### **3.3. Accounting Major Curriculum System Neglects Educational Function**

When constructing the curriculum system for the accounting major, more emphasis is placed on the application function of cultivating accounting professionals, while neglecting whether the relevant courses have educational value. The knowledge points of accounting courses are relatively complex, and teachers attach more importance to imparting basic theoretical knowledge to students and cultivating their operational abilities during the teaching process. Due to the relatively tight class hours, teachers focus more on explaining the knowledge in class, assigning a large number of exercises after class to guide students in training. Throughout the entire process, the issue of how to cultivate people was completely ignored. In essence, if the accounting major only focuses on talent cultivation and devotes all its energy and time to cultivating students' professional skills and practical operational abilities, while neglecting the cultivation of core competencies, it is difficult to promote the comprehensive development of students in this major.

## **4. Exploring the Path of Integrating and Political Education into Accounting Courses**

### **4.1. Optimize Teaching Design and Improve the Ideological and Political Content of The Curriculum**

The school attaches great importance to optimizing the training plan for accounting professionals and adjusting course standards. When designing professional courses, attention should be paid to serving the profession and improving the operability and effectiveness of ideological and political courses. In terms of teaching subjects, ideological and political course teachers play a crucial leading role in the process of curriculum ideological and political construction. Creating a mechanism for synchronous innovation and development of ideological and political theory courses and other professional courses, forming standardized and scientific management methods for the profession, can make the process of ideological and political education more standardized, integrate ideological and political education with professional courses, carry out effective routine training, proficiently use Marxist theory and related methods to solve specific problems, and better meet students' practical demands in the professional learning process. For example, when explaining the relevant content of accounting courses, using accounting general principles and basic standards as examples, teachers should permeate accounting culture and related spirits such as "integrity", "integrity", and "fairness" in this process, in order to encourage students to form a beautiful quality of love and dedication to their work, and guide their behavior with an objective and fair psychological attitude, forming excellent accounting professional ethics literacy.

### **4.2. Strengthen Teacher Awareness and Improve Classroom Ideological and Political Concepts**

Strengthening teacher awareness and improving classroom ideological and political education. As a professional lecturer in accounting courses, one should first possess a solid professional theory, and be adept at innovating teaching methods to form a beautiful spirit and quality of love and dedication to the job. Professional teachers should have a broad perspective,

innovative thinking, profound emotions, and strong political literacy, while also maintaining a sound personality and discipline. Only when the teaching team has a strong level of ideological and political education can they improve their ideological and political literacy, so that they can truly integrate ideological and political education content into the teaching process of professional courses. Teachers are the soul of the ideological and political construction of accounting professional courses, and also the practitioners of accounting professional curriculum reform, requiring full education from all staff. Only when teachers form a concept of full process and comprehensive education can they assist in forming a collaborative education system for accounting courses both inside and outside of class. Therefore, schools should build a team of teachers with strong authoritarian literacy, strong political abilities, and rich professional teaching experience. They should not only pay attention to the scientific research ability and educational level of the teaching staff, but also pay attention to whether the relevant educational personnel have good moral character and educational ability. In this process, it is necessary to improve the evaluation mechanism for the relevant teaching staff. Through an effective evaluation mechanism, assess whether teachers are conscientious in fulfilling their duties, and break through the traditional emphasis on scientific research while neglecting teaching work, linking the professional ethics and style of accounting teachers with the mechanism of teacher integrity. At the same time, attention should be paid to improving the teaching ability of accounting course teachers. Provide targeted guidance for professional course teaching, establish a collective lesson preparation mechanism for professional teachers, guide professional course teachers to unify education, and safeguard the healthy growth of accounting students. Finally, it is necessary to provide diverse communication platforms and opportunities for relevant teachers to ensure efficient communication between accounting professional teachers, counselors, and ideological and political teachers through relevant platforms, complementing each other's strengths and weaknesses, and promoting the alignment of accounting professional courses and ideological and political courses. Idea.

#### **4.3. Optimize Teaching Methods and Highlight the Ideological and Political Characteristics of Accounting Courses**

In the process of accounting teaching, most teachers often use traditional teaching methods, which makes it difficult to truly improve the quality of ideological and political education in accounting courses. In the new era, relevant educational personnel can use online teaching methods, fully leverage the advantages of online media, combine various methods of video teaching and micro course teaching, leverage the Super Star learning platform and Blue Ink Cloud class course platform, and engage in timely communication and interaction with accounting students, effectively enhancing attractiveness and sense of the times. Introduce relevant cases of China's accounting online schools to students in this major, or combine online and offline mixed teaching models to prepare accounting task materials for students before class, guiding them to actively participate in the preview process. In the teaching of accounting, a dual drive model is adopted, focusing on imparting ideological and moral content to students while imparting skills. Emphasis is placed on cultivating students' professional abilities, enhancing their comprehensive literacy and knowledge level, and truly enhancing their accounting analysis ability, financial work organization ability, and risk avoidance ability. For example, when explaining accounting courses and when it comes to the preparation techniques of accounting reports, teachers collect a large number of cases for students in advance, analyze and explain them through case studies, and cooperate with the offline teaching mode of the Internet. This can help students have a clear understanding of relevant theoretical knowledge, continuously enhance their personal qualities, and integrate accounting professional ethics teaching throughout, so that all students develop the value of not making false accounts and adhering to integrity.

#### **4.4. Sort out the Course Content and Explore the Ideological and Political Elements of Accounting Courses**

In order to effectively demonstrate the role of ideological and political education in serving the accounting profession, accounting teachers should pay attention to integrating ideological and political content at different stages when explaining accounting knowledge, and integrate ideological and political elements into the talent cultivation plan and curriculum standard construction process of their profession. Only in this way can we truly improve the effectiveness of accounting teaching and training, improve the level of classroom teaching, and more conducive to cultivating the comprehensive literacy and ability of the accounting profession. For example, when explaining management and economics knowledge, teachers should attach importance to cultivating students' ability to judge and shape values. When explaining the core competency courses of accounting majors, it is important to attach importance to cultivating the professional abilities of accounting students. For example, when explaining the procurement business in accounting courses, we can introduce focus topics such as e-commerce and Taobao, encourage students to have in-depth discussions, and thus promote students to form healthy values and consumption concepts. For example, when explaining monetary funds, students will enter financial positions after graduation and have more opportunities to come into contact with a large amount of money. If their minds are not firm, they may be tempted and confused by various interests. Therefore, it is required for professionals in this field to develop a good sense of integrity in order to resist various temptations. In the teaching process of accounting courses, especially when explaining economic and business accounting, it is not only necessary to cultivate students' accounting skills, but also to attach importance to introducing accounting principles, deeply implementing a sense of caution, integrity, and professional skepticism, in order to enrich students' professional literacy.

#### **4.5. Strengthen Practical Education and Enhance the Ideological and Political Vitality of Accounting Courses**

In the teaching process of accounting courses, not only should theoretical teaching be paid attention to, but also the proportion of practical teaching should be increased. Practical teaching should be regarded as an important breakthrough in strengthening the effectiveness of ideological and political education in accounting courses. Throughout the entire teaching practice process, skills development and professional ethics cultivation are integrated, combined with theory and practice, to effectively introduce practical education into the ideological and political system of the curriculum, and further optimize the education methods. By collaborating with schools and enterprises, we can truly achieve the integration of industry and education. In this process, schools and enterprises promote resource sharing with each other, introduce enterprises into schools, provide students with opportunities to enter the enterprise for training, and further explore curriculum ideological and political models suitable for the development of accounting major students today. For example, in the process of teaching practice, it is possible to collaborate with professional enterprises and invite "corporate tycoons" to the school to open a lecture hall, so that students can feel the craftsmanship spirit of "corporate tycoons". Enterprise professionals can conduct practical training and teaching, play the role of mentors as role models, and set a benchmark among the student community, making it easier to inspire students' ideological development and professional progress. Finally, we should attach importance to implementing the "going out" strategy, sending our students to relevant factories and enterprises for learning, in order to promote students' understanding of excellent corporate culture, continuously strengthen their own innovation and entrepreneurship awareness, clarify their future career plans, and promote the organic integration of professional accounting courses and ideological and

political content, truly cultivating the social responsibility awareness and craftsmanship spirit of accounting students in the new era.

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