

Thoughts on the Ideological and Political Construction of Accounting Majors in Universities from the Perspective of "Three-Wide Education"

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Abstract

The ideological and political education in university courses is an important lever for deeply implementing Xi Jinping's thought on socialism with Chinese characteristics in the new era and the fundamental task of cultivating morality and talent. The concept of "Three-Wide Education" provides new ideas for the construction of ideological and political courses in accounting majors in universities. The "Three-Wide Education" refers to the comprehensive education of all personnel, the whole process of education, and the comprehensive education of people. Based on this, it examines the ideological and political education of university courses, emphasizing the diversification of educational subjects, the continuity of educational periods, and the comprehensiveness and particularity of educational content. This article mainly studies the ideological and political construction path of accounting courses in universities under the concept of "Three-Wide Education", achieving the deep integration of ideological and political elements and accounting professional knowledge, thereby achieving the teaching of professional knowledge and the shaping of students' ideological consciousness.

Keywords

Three-Wide Education; Accounting major; Curriculum Ideology and Politics.

1. Introduction

The latest guiding ideology for higher education proposed by the Central Committee of the Communist Party of China is "Three-Wide Education", which includes full staff education, full process education, and comprehensive education. In 2016, Xi Jinping pointed out that we should adhere to the central link of cultivating morality and talents, and integrate ideological and political work throughout the entire process of education and teaching, to achieve full and all-round education. In 2017, the Central Committee of the Communist Party of China and the State Council issued the "Opinions on Strengthening and Improving Ideological and Political Work in Higher Education Institutions under the New Situation", proposing to adhere to the principle of comprehensive education for all staff, and to guide ideological values throughout the entire process and every link of education and teaching. In 2018, the General Office of the Ministry of Education issued a notice on the pilot work of the comprehensive reform of "Three-Wide Education", which pointed out that from the macro, meso, and micro levels, efforts should be made to build an integrated education system, bridge the last mile of "Three-Wide Education", and truly guide universities in various regions to focus on the effectiveness of education. In 2020, the Ministry of Education issued "Jiao Gao [2020] No. 3" Guiding Outline for the Ideological and Political Construction of Curriculum in Higher Education Institutions ", which clearly stated that comprehensively promoting the ideological and political construction of curriculum is a strategic measure to implement the fundamental task of cultivating morality

and cultivating people; Curriculum ideological and political construction is an important task to comprehensively improve the quality of talent cultivation; Professional curriculum education should be based on the characteristics and advantages of different disciplines and majors, conduct in-depth research on the educational goals of different majors, deeply explore and extract the ideological value and spiritual connotation contained in the professional knowledge system, expand the breadth, depth, and temperature of professional courses in a reasonable manner, increase the knowledge and humanities of the courses from the perspectives of the majors and industries involved, and enhance their leadership, modernity, and openness. Curriculum ideological and political education "is a requirement for university courses under the background of "Three-Wide Education". Curriculum ideological and political education plays an important role in implementing the main responsibility of teaching and educating people, and ensuring the realization of the requirements for all-round education for all staff, the entire process, and all aspects. Today's university curriculum should no longer be limited to teaching professional knowledge and cultivating professional literacy, but should be based on the educational policy of "cultivating morality and cultivating talents", integrating ideological and political content into the curriculum, practicing socialist core values in teaching, and cultivating students' sense of national honor and social responsibility. Therefore, the accounting major courses in universities should integrate ideological and political education into classroom teaching under the background of "Three-Wide Education", and "moisten things silently" integrate ideological and political elements such as patriotism, integrity, innovation, and socialist core values into classroom teaching, which can cultivate professional talents that meet social needs. Based on this, this article intends to elaborate on the reform ideas of ideological and political education in accounting major courses in universities under the background of "Three-Wide Education", based on the relevant background.

2. The Current Situation of Ideological and Political Education in Accounting Major Courses in Universities from the Perspective of "Three-Wide Education"

2.1. Insufficient Ability to Integrate and Collaborate with Courses in the Field of Ideological and Political Education and Accounting

At present, teachers from different majors in universities belong to their respective departments. Due to teaching in their respective teaching positions and busy tasks, there are not many opportunities for communication and exchange, resulting in insufficient collaborative ability. Then, with different majors in each discipline, teachers' understanding of the ideological and political concepts in the curriculum also varies, which also affects the degree to which teachers attach importance to collaborative needs. In the teaching of accounting professional courses, the focus of teachers is on explaining professional knowledge. There is insufficient understanding of the practical application of ideological and political elements in the course, which has not formed the idea of achieving "Three-Wide Education". Professional course teachers subconsciously believe that the correlation between ideological and political elements in the course and professional course teaching is not high.

2.2. Insufficient Institutional System for the Integration of Ideological and Political Courses with Accounting Courses

At present, universities are facing the following problems in the construction of ideological and political courses: how to improve the ideological and political training system for accounting professional course teachers? How to motivate accounting course teachers to integrate ideological and political elements into their teaching, and continuously deepen reforms in

teaching methods, resources, and design? How to improve and establish corresponding supporting resources to guide accounting professional course teachers?

2.3. Insufficient Construction of Teacher Cooperation Platforms for the Integration of Ideological and Political Courses with Accounting Courses

With the continuous development of online classrooms, the practical teaching mode of accounting courses in universities is constantly changing. The development of online classrooms has expanded the teaching model from teachers standing on the podium to online teaching. However, the attention paid to accounting teachers is insufficient, and accounting teaching is still limited to the classroom area. The construction of emerging online teaching platforms and extracurricular teaching platforms is insufficient, and insufficient attention is paid, resulting in unclear integration of ideological and political elements into accounting classrooms.

3. The Main Problems that Need to be Solved in the Ideological and Political Education of Accounting Courses in Universities from the Perspective of "Three-Wide Education"

3.1. Improve the Overall Awareness of Ideological and Political Construction in Accounting Courses

With the development of society and technological progress, the requirements of the country for college graduates are constantly changing, and the ideological and political construction of courses is an indispensable component. However, in the construction of ideological and political education in accounting courses, it is necessary for professional course teachers to have a clear and comprehensive educational approach, continuously improve the content and methods of integrating ideological and political education into the classroom, and optimize and collaborate, with the aim of achieving full process education.

3.2. Methods and Methods of Integrating Curriculum Ideological and Political Construction

The collaborative development of various departments and disciplines helps universities continuously improve the teaching mode of integrating ideological and political education into accounting professional courses, emphasizing the learning and communication of teachers from different majors, enhancing the professional literacy and awareness of ideological and political education in courses, improving the teaching methods and abilities of accounting professional course teachers, and emphasizing the construction of a platform centered on ideological and political education in courses, thus achieving a new model and new ideas of ideological and political construction from the inside out.

3.3. Update Feedback Mechanism to Promote Ideological and Political Construction of Courses

Based on the feedback from accounting teachers and students, the construction of ideological and political education in accounting courses in universities should be orderly improved, and the "Three-Wide Education" model should be fully implemented. In the process of carrying out ideological and political education in accounting courses, school level leaders and professional course teachers should continuously collect feedback information to achieve dynamic ideological and political thinking in the curriculum.

3.4. As a Teaching Concept, Ideological and Political Education in the Curriculum Should Be Integrated into Various Stages Such as Lesson Preparation, in Class, and after Class

Firstly, when preparing for classes, all staff should participate, extensively consult relevant materials, reorganize the content of textbooks, deeply explore ideological and political elements, and establish an accounting course resource library. Secondly, in conjunction with the talent cultivation plan, further improve the ideological and political teaching syllabus of accounting courses, select appropriate teaching methods and means, identify the entry point, determine the integration of ideological and political elements, and achieve the goal of nurturing students silently. Thirdly, it is necessary to implement the ideological and political assessment of accounting courses into teaching practice, solve the problem of how to conduct ideological and political assessment of accounting courses, and timely summarize and reflect on experience.

4. Improve the Ideological and Political Thinking of Accounting Courses in Universities from the Perspective of "Three-Wide Education"

The construction of accounting courses in universities should be based on the concept of implementing moral education and cultivating talents, and grasp the main line of "Three-Wide Education". Teachers need to reshape the teaching objectives of accounting courses and sort out the teaching process. Specifically, the reform of ideological and political education in the curriculum first involves the following four aspects: firstly, setting the goals of ideological and political education in accounting courses; secondly, designing the content of ideological and political education in accounting courses; thirdly, selecting the methods of ideological and political education in accounting courses; and fourthly, improving the evaluation system of ideological and political education in accounting courses.

4.1. Develop Teaching Objectives for Ideological and Political Education in Accounting Courses

In order to cultivate applied talents with certain theoretical cultivation, patriotism, professional literacy, and professional spirit, the teaching objectives of the reshaped accounting course are divided into three levels: knowledge, ability, and quality. The knowledge goal is to enable students to have a thorough understanding of the principles and methods of accounting work, comprehensively and systematically grasp the core system of accounting work, understand the essence of accounting theory, and form a complete cognitive system of modern financial accounting. The ability goal is to equip students with the ability to critically think, integrate theory with practice, and cultivate the ability to apply financial knowledge to analyze and solve problems in daily life. By explaining a large number of cases of domestic listed companies, we combine theory with practice to expand students' financial strategic perspectives. The quality goal is to cultivate talents with patriotism, professional literacy, and professional spirit, focusing on exploring the implicit patriotism, social responsibility awareness, honesty and trustworthiness, love and dedication, unity and cooperation and other ideological and political elements in financial thinking. It guides students to deepen social practice, establish a scientific financial management concept, and provide a micro operational foundation for achieving high-quality financial operation of the company and accelerating the construction of a socialist strong country in China.

4.2. Design the Teaching Content of Ideological and Political Education in Accounting Courses

After setting the teaching objectives, the teaching teachers will combine the suggestions of ideological and political course teachers and relevant professional counselors from three levels: national (macro), industry (meso), and individual (micro), identify the entry points of ideological and political elements, organically integrate them, and achieve the integration of knowledge transmission, ability cultivation, and emotional education. At the national level, the main focus is to integrate the "four confidences", especially cultural confidence, and cultivate patriotism. At the industry level, integrate ideological and political elements such as social responsibility, dedication, honesty and trustworthiness to enhance professional literacy. Integrate ideological and political elements such as responsibility, innovation, and engagement in practice at the individual level, and promote professional spirit. Integrating ideological and political elements into the professional courses and teaching modules of the accounting major.

4.3. Teaching Methods for Choosing Ideological and Political Courses in Accounting

(1) Innovate teaching methods and construct scientific integration methods. Currently, there are many teaching methods to choose from, and a scientific integration method should be constructed based on the actual curriculum and the ideological and political elements to be integrated. Based on the close connection between financial work and practical courses, teachers should encourage students to pay more attention to practical issues, learn about the financing and investment situation of Chinese listed companies through information disclosure websites, official websites of the stock exchange, etc., and prepare relevant knowledge reserves.

(2) Enrich teaching methods and improve the quality of ideological and political education in the curriculum. To improve the quality of ideological and political education in accounting courses, it is necessary to fully utilize modern information technology, utilize online information resources and various information tools to increase interaction with students, improve classroom teaching process management, and strengthen the teaching regulation of ideological and political education in courses. During the teaching process, teachers can insert MOOCs and micro lesson videos into the courseware, and the combination of motion and stillness can effectively strengthen students' understanding of knowledge points, subtly influencing and integrating ideological and political education. When discussing ideological and political cases in courses, teachers can use the cloud classroom platform to activate functions such as bullet screen and submission in classroom dynamics, allowing students to actively discuss and express their opinions, achieving real-time interaction between teachers and students while improving classroom effectiveness. You can also use the grouping function of cloud classrooms to randomly or designate student groups. The final group discussion score is composed of student self-evaluation, group mutual evaluation, and teacher evaluation, and the weight of each part can be adjusted according to the specific situation of the classroom. In addition, when teaching, teachers can introduce knowledge points based on hot current events on Weibo, starting from the actual situation around them, which is easier to trigger students' thinking.

(3) Expand teaching time and space, and build a comprehensive and comprehensive ideological and political teaching system for financial accounting courses. Firstly, combine online and offline. By utilizing teaching media such as cloud classrooms and financial accounting MOOCs resources, we aim to combine online learning with offline classrooms, expand teaching dimensions, and enhance educational effectiveness. Secondly, combining inside and outside the classroom. The ideological and political education in accounting courses should not only be limited to students' first classroom, but also make full use of the school's financial comprehensive training platform or hold accounting professional skills competitions, allowing

students to simulate practical operations, conduct heuristic and situational teaching, cultivate students' ability to analyze and solve problems, and extend the ideological and political education curriculum to extracurricular activities.

4.4. Improve the Assessment System for Ideological and Political Education in Accounting Courses

In accounting courses, there is a corresponding exam system at the end of the term, but the assessment system for ideological and political education in accounting based on the "Three-Wide Education" model is not yet perfect, mainly because there are professional ideological and political courses, but the assessment of ideological and political education in accounting courses is ignored, and it is unclear how to evaluate it. Therefore, as an accounting professional teacher, through daily training and communication with various professional teachers, it should be recognized that the ideological and political teaching of courses is gradual and requires the joint evaluation of professional courses and ideological and political courses. The assessment forms should be diversified, and the entire process assessment should be combined with the end of the period assessment, and ideological and political education should be combined with accounting professional knowledge. Through classroom teaching, it is found that students' learning abilities in daily learning and whether they are rigorous and standardized in practical teaching are important aspects of ideological and political education. In daily assessments, constantly and subtly influencing students, accounting courses need to pay attention to behavioral norms, honesty and trustworthiness, and professional literacy; You also need to understand accounting skills and other professional knowledge in the accounting profession. Taking students as the center, implementing diversified assessment methods, combining teacher evaluation, group mutual evaluation, anonymous evaluation, self-evaluation and other methods, mobilizing students' enthusiasm, allowing them to participate, and achieving the organic unity of curriculum ideological and political construction and professional knowledge assessment.

5. Conclusion

In summary, the ideological and political construction approach for accounting courses in universities is based on the characteristics of various accounting subjects, integrating ideological and political elements into accounting courses, and influencing students in all aspects and processes. Accounting teachers should not only teach students professional knowledge well, but also continuously cultivate their accounting professional literacy and ethics, so that students can better perform in their job positions. Teachers shoulder the heavy responsibility of teaching and cultivating moral character. Through changes in teaching methods, they continuously integrate ideological and political education into the classroom, achieve "Three-Wide Education", enable students to establish correct "three perspectives", and elevate ideological and political education in accounting courses in universities to a new level.

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