

Research on the Ideological and Political Theories Teaching of the “Accounting” Course in Application-Oriented Undergraduate Colleges

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Abstract: Ideological and political education is the bedrock of an individual’s professional character. Without a sound ideological and political consciousness, various problems can arise in the workplace, particularly in industries dealing with large amounts of money, like accounting and finance. In recent years, we have seen numerous cases of financial personnel cheating and falsifying financial reports in listed companies, such as Liantian, Kangmei Pharmaceutical, and Dongfang Boiler. Therefore, it’s crucial to deeply integrate ideological and political theories teaching into teaching process of related majors, like accounting. This article focuses on the “Accounting” course and examines the necessity of integrating ideological and political theories teaching into the curriculum. Additionally, it discusses how to do this in a profound and comprehensive way to meet the demands of applied undergraduate institutions for talent cultivation with high standards, quality, and ideological and political awareness. Lastly, it offers some insights and reflections on teaching practices.

1. The Necessity of Integrating “Ideological and Political Theories Teaching” into Accounting and Other Related Professional Courses

1.1. “Ideological and Political Theories Teaching” is the Foundation of Cultivating Students’ Moral Character

“Ideological and political education theories teaching in all courses” is a new and integrated educational approach that puts “cultivating moral character and nurturing talents” at its core. It covers all students and courses, with a multidimensional and multi-course teaching style that combines various courses with ideological and political theory courses to create a synergistic effect that unifies knowledge and action, resulting in all-around education [1]. The main purpose of introducing ideological and political education into the curriculum was to blend various professional courses with ideological and political theory courses to achieve a well-rounded education that combines theory and practice [2]. It is crucial to uphold the principle of cultivating moral character, learning, and teaching, reinforcing college students’ “three outlooks”

and nurturing qualified talents with comprehensive development of morality, intelligence, physical fitness, aesthetics, and labor skills for the country. This comprehensive educational approach has made significant contributions to the development of socialist modernization with Chinese characteristics in the new era [3].

1.2. The Necessity for Accounting and Related Industries to Carry Out “Ideological and Political Theories Teaching”

The training of professionals in accounting and related fields requires not only a solid foundation in accounting theory but also proficiency in practical skills and a strong sense of professional ethics. Practitioners in this field must possess good professional ethics, resist the temptation of money, and have honest and trustworthy character. The focus of talent cultivation in application-orientated undergraduate colleges is to provide various types of applied accounting professionals to meet the needs of China’s 14th Five-Year Plan period [4]. Therefore, this paper takes application-orientated undergraduate colleges as an example to explore the inherent logic and elements of ideological and political theories teaching in the “Accounting” course, so as to provide valuable reference for the effective implementation of ideological and political theories teaching in “Accounting” and the effective coordination of accounting and ideological education.

2. The Methods to Integrate “Ideological and Political Theories Teaching” into “Accounting” Course

2.1. Strengthening Teachers’ Ideas of Ideological and Political Theories Teaching in the Course

There are two key approaches to enhancing the theoretical and practical levels of teachers’ ideological and political education in China’s new era. Firstly, teachers must adhere to the guiding principles of the socialist ideology with Chinese characteristics and the important discourse on moral education [5]. They should keep up with current events, transform their teaching philosophy, update teaching content, and innovate teaching methods in teaching. By integrating policy guidelines and economic development trends, they can enrich the content of their teaching and make it more vivid and novel [6]. Secondly, teachers should focus on practical application ability and strengthen the training process of ideological and political education. By actively participating in relevant training programs and clarifying the main contents of ideological and political education, they can carry out education on policy guidelines and moral cultivation, constantly improve their professional ability and knowledge structure, and strengthen their professional ethics and teaching ability [7].

2.2. Clarifying the Objectives of Ideological and Political Theories Teaching

“Accounting” is a required course for students majoring in economics and management, especially for those with no prior knowledge of the subject. The course’s specialized terminology, concepts, and basic methods can be dry and dull, leading to a lack of interest among students and hindering their further learning [8]. However, by spicing up the course with examples from everyday life, and by linking accounting concepts and terminology with tangible, relatable experiences, teachers can kindle students’ curiosity and imagination, and help them gain a deeper, more comprehensive understanding of the subject matter. In addition, by injecting ideological and political education into the mix, teachers can elevate the classroom atmosphere

and enhance teaching effectiveness [9]. Table 1 offers a snapshot of how ideological and political theories teaching can be interwoven into different sections of the “Accounting” course.

Table 1: Integration points of ideological and political theories teaching in “Accounting” course

Chapters	Integration points of ideological and political theories teaching	Cases of ideological and political theories teaching	Objectives of ideological and political theories teaching
Chapter 1 Introduction	<ol style="list-style-type: none"> 1. Importance of the “Accounting” course in student career planning 2. Basic functions of accounting: accounting and supervision. 	<p>Introduce various accounting fields and briefly explain "career development: junior accountant and certified public accountant"; Encourage students to learn professional knowledge and obtain professional certificates; Cultivate students' professionalism and accounting thinking.</p>	<ol style="list-style-type: none"> 1. Set up socialist core values: professionalism, patriotism, the rule of law, and integrity. 2. Remember the mission of students: the Chinese dream. 3. Establish students' professional ideology.
Chapter 2 Accounting Fundamentals	<ol style="list-style-type: none"> 1. Requirements for accounting information quality. 2. Accounting assumptions. 	<ol style="list-style-type: none"> 1. Introduce cases of corruption and corruption among administrative personnel of state organs 2. Use daily data released in the course of epidemic prevention and control to help students understand the status of accounting information in a market economy and the importance of providing information for decision-making. 	<ol style="list-style-type: none"> 1. Emphasize the importance of objective and fair accounting professional judgment. 2. Require accounting students to improve their information literacy, such as distinguishing, filtering, analyzing, and utilizing information, to avoid spreading rumors.
Chapter 3: Accounting Cycle	<ol style="list-style-type: none"> 1. Preparation and review of accounting vouchers. 2. Preparation and review of accounting books. 	<ol style="list-style-type: none"> 1. Case of accounting fraud in Lanzhou Sanmao Industry Co., Ltd. 2. Case of discrepancies between accounting and reality in Kangmei Pharmaceutical Co., Ltd. 	Cultivate students' meticulousness and carefulness and the spirit of a skilled accountant
Chapter 4: Monetary Funds	<ol style="list-style-type: none"> 1. Management and inventory of cash on hand. 2. Settlement methods of bank deposits. 	The case of the sudden disappearance of 1.7 billion yuan in cash in Furen Medicines Co., Ltd.	Strengthen students' awareness of the rule of law and cultivate their self-discipline.
Chapter 5: Accounts Receivable	<ol style="list-style-type: none"> 1. Circulation of bills. 2. Accounting of bad debts. 	<ol style="list-style-type: none"> 1. Case of accounts receivable risks in Changhong Group 2. Case of playing tricks with accounts receivable in Fenghua High-tech 	Strengthen students' professional ethics, emphasizing seriousness, and honesty.
Chapter 6: Inventory	<ol style="list-style-type: none"> 1. Methods of issuing inventory. 2. Methods of inventory valuation at the end of the period 3. Inventory count at the end of the period. 	<ol style="list-style-type: none"> 1. Case of financial fraud in Zhangzidao Fishery 2. The impact of the COVID-19 epidemic on the net realisable value of inventories is of primary importance in the measurement of inventories. 	<ol style="list-style-type: none"> 1. Cultivate students' integrity and honesty, avoid false accounting. 2. Pay attention to the current political and economic environment, reasonably evaluate the impairment situation, and maintain the principle of caution.
Chapter 7: Fixed Assets	<ol style="list-style-type: none"> 1. Acquisition of fixed assets. 2. Depreciation methods of fixed assets. 	The case of the false increase in fixed assets in Wanfu Biotechnology Co., Ltd.	Cultivate students' meticulousness and carefulness and the spirit of an accountant craftsman.
Chapter 8	Contents of intangible	1. The US blockade of Huawei and	1. Establish the concept of

Intangible Assets	assets	ZTE 2. Comparison of patent licensing between Huawei and Apple 3. The dispute between JDB and Wong Lo Kat over the red cans	building a strong technology country 2. Respect intellectual property rights
Chapter 9 Liabilities	1. Accounting for accounts payable 2. Accounting for taxes payable Examples:	1. Case of Brilliance BMW 2. Tax incentives during the COVID-19 pandemic	1, Foster integrity and honesty, as no man stands without faith 2, Strengthen publicity of the tax law and raise awareness of tax payment
Chapter 10 Owner's Equity	1. Accounting for paid-in capital 2. Retained earnings	The case of state-owned banks being deceived by shell companies	1. Cultivate students' innovation and entrepreneurship 2. Cultivate students' professional ethics
Chapter 11 Expenses and Costs	1. The difference between expenses and costs 2. Accounting for expenses 3. Accounting for costs	1, HEP Company's delayed recognition of cost expenses 2. Apportioning indirect costs during a shutdown due to COVID-19	1, Develop students' objective and just accounting judgment skills 2, Improve corporate governance in response to pandemic risks
Chapter 12 Revenue and Profit	1. Recognition of revenue 2. Formation and accounting of profit Examples:	1. Changyuan Group's improper recognition of revenue through fictitious transactions 2. ST Sinopharm's false recording of operating income 3. Geeya Technology's inflation of revenue and profit	1. Foster students' integrity and honesty, avoid false accounting 2. Learn how to improve the governance capacity of enterprises in dealing with the risks of COVID-19 in the context of COVID-19
Chapter 13 Financial Statement Presentation	1. Preparation of balance sheets 2. Preparation of profit statements 3. Disclosure of notes to financial statements	1. Financial fraud of Hainan Minyuan 2 Lantian case 3. The case of Ping An Bank's disclosure of the impact of COVID-19 on financial reporting	1. Cultivate students' spirit of accounting craftsman, which is rigorous, meticulous and prudent 2. Help students establish the confidence to overcome the COVID-19 pandemic and to experience firsthand the national unity, strength, and dignity demonstrated by people of all ethnicities in China to the world. Through this, it further enhances their sense of responsibility and mission to realize the great rejuvenation of the Chinese nation and the Chinese Dream.
Chapter 14 Analysis and Utilization of Financial Statements	1. Debt-paying ability analysis 2. Operating ability analysis 3. Profitability analysis 4. Development ability analysis	1. The case of financial fraud of KDX Europe R&D 2. The financial fraud incident of Tunghsu Optoelectronic	1. Establish the core socialist values of dedication, rule of law, and integrity 2. Cultivate students' accounting professional judgment ability to adhere to principles.

2.3. Effective Teaching Methods

In traditional teaching methods, the modern technology of "Internet + Education" can be fully utilized to facilitate information-based teaching. By taking advantage of the network technology of the Internet and mobile Internet, teaching methods can be optimized. Using the course

“Accounting” as an example, knowledge points can be combined with real-world case studies, and thoroughly explained in a step-by-step manner, thereby addressing teaching tasks that may be difficult to complete in class. A blended learning model that combines online and offline teaching can be used to achieve this. Teachers can also flip the classroom, allowing students to discuss and explain their ideas based on the knowledge points they learned online and in groups, thereby not only mastering the basic theoretical knowledge of accounting, but also gaining a deeper understanding of the course's ideological and political content, while enhancing the penetration and understanding of ideological and political elements in teaching [10].

3. Reflection on Ideological and Political Theories Teaching in All Courses

Reflecting on teaching can help form a complete closed-loop for course design and strengthen the learning content, thus enhancing learning outcomes. Various methods such as online questionnaires, self-reflection, and peer evaluations can be used for teaching reflection, looking back and reflecting on teaching activities from the perspective of the all-round development of morality, intelligence, physical fitness, aesthetics, and labor, as well as the political literacy of teaching work, to identify strengths and weaknesses. A teacher's level of ideological and theoretical cultivation plays a significant role in guiding the improvement of students' professional qualities and cultivating the correct values. Teachers must have a deep understanding of national policies, strengthen their awareness of ideological and political education, explore the relevant elements of professional theory and course-based ideological and political education, continuously iterate and innovate their teaching methods, integrate ideological and political education into teaching knowledge, and fulfill their responsibilities for educating students in all aspects and dimensions.

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