

Research on the Path of Ideological and Political Construction of 'Financial Management' Course in Applied Undergraduate Colleges

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Abstract: Ideological and political education, a curriculum, strives to both educate and nurture talents, thus stressing the necessity for values direction and knowledge-based teaching to better the transformation and creativity of ideological and political theory in this modern age, in order to satisfy the demands of social progress. The training of school personnel is of utmost importance. This paper examines and proposes solutions from the point of view of applied undergraduate colleges. This paper delves into the concept and characteristics of applied undergraduate colleges, and further emphasizes the need for ideological and political education in financial management courses. To begin, it provides a background, importance, and literature review from both domestic and foreign sources. Subsequently, questionnaires and other techniques are employed to further this purpose. The curr's difficulties and origins. Finally, feasible solutions are proposed to address these identified problems and shortcomings, by enhancing teaching content, improving teaching methods, and optimizing the teaching staff. The aim is to provide valuable insights for enhancing the comprehensive quality of students in applied undergraduate colleges.

1. Introduction

Accountants are responsible for coordinating and managing the financial situation of enterprises and coordinating various financial relationships. They not only require effective implementation of planning, decision-making, control, assessment and supervision, but also require effective use of resources and effective use of funds to achieve maximum economic benefits. To be a successful financial professional, not only must you possess sound professional abilities, but also a proper outlook on life, the world, and values; these will enable you to demonstrate love, dedication, honesty, trustworthiness, integrity, and self-discipline. Adhering to principles, keeping secrets, and enhancing service awareness and dedication - these are the objectives of being objective and fair. Many undergraduate colleges in the applied realm, at present, prioritize honing professional and technical aptitude over moral instruction, which is especially visible in the curriculum, particularly in financial

administration. Contemplating the challenge of including ideological and political instruction in the teaching of professional courses is something every educator must do. The objects of financial services have been profoundly altered by the advent of 'new technologies, industries, formats and models'. The high-quality requirements of enterprises and institutions are hard to satisfy through value shaping and ability training. At the same time, at the moment of the epidemic, the relevant state departments, taking into account the actual difficulties of enterprises after the epidemic, have launched a series of preferential policies, mainly reflected in four aspects: capital, tax exemption, subsidy and surrender. This requires financial and accounting personnel to take the initiative to do a good job in fund budget and cash flow management under the epidemic situation, and to participate in investment recommendations. In terms of operation, they should actively provide suggestions for saving and realizing cash flow, and do everything possible to obtain financing. This requires financial and accounting personnel not only to have certain professional skills, but also to have noble morality and the spirit of dedication.

In-depth examination of financial management teaching has been conducted in relation to ideological and political education curricula.

Unearthing the ideological and political education components of this discipline, this research seeks to identify suitable design concepts and teaching techniques for applied undergraduate colleges. To advance the comprehensive advancement of applied undergraduate colleges. Exploring how to foster the development of a political and ideological teaching system for the 'Financial Management' course in applied undergraduate colleges is the aim of this study. Incorporating only ideological and political education into financial management courses is a restricted approach in terms of its range.

At present, the teaching of financial management mainly focuses on financial analysis, risk analysis of investment decision-making, capital cost and leverage theory. Teachers impart a single-directional theoretical output, while students passively accept the knowledge. The teaching process, with its one-way output, makes it hard for students to utilize what they have learned in a purely theoretical setting, thus resulting in 'A lack of comprehension of certain elements of a financial management course, coupled with an inadequate capacity for knowledge amalgamation, is evident. Adopting a range of teaching approaches, educators can foster students' moral education awareness, invigorate their enthusiasm for learning, nurture their creative spirit, and enhance their comprehensive quality. Attendance to the ideological and political theory instruction of the class is essential in order to cultivate students' ethical and moral awareness, as well as bolster their sense of accountability. College teachers must provide a tailored ideological and political theory education, with full engagement for students, to avoid the deceptive shouting of slogans. Initiative of the individual when needed. In the new era, college students' attitude to participate in political and social topics is high, especially for international and domestic current affairs, social hot spots, major events and other topics. They are also full of interest, and students have certain independent thinking ability. Teachers should guide students to look at things in an objective and fair manner, help them understand the world more comprehensively, grasp the reality of the country, and cultivate their national pride and social responsibility consciousness. The professional teacher team learning group discusses the theme or training direction of curriculum ideological and political education, rather than a simple personal curriculum ideological and political theory course. This exploration delves into the teaching form of "curriculum ideological and political education" in financial management, beginning with financial management, thus augmenting the financial management teaching plan and curriculum design. Crafting teaching materials and so forth. Integrating group work into the curriculum should be done concurrently, allowing students to independently investigate the financial management of ideological and political elements. Gradually, students can cultivate independent thought, appraise value, and discern, thereby comprehending the veracity of life. In-depth understanding of socialist core values, enlighten wisdom, cultivate students' rational thinking.

2. The excavation of ideological and political elements in the course is not sufficient

Although all kinds of textbooks involve the ideological and political elements of financial management courses, they lack systematicness and integrity, and have not formed a complete system. Frequently, educators are oblivious to the ideological and political instruction in the syllabus, believing their sole obligation is to impart the class's material. Ignoring the importance of ideological and political education in the curriculum is a common occurrence. Neglect of ideological and political elements, in combination with this, necessitates the development and refinement of an assessment system of ideological and political curriculum work, as well as the formation of a scientific and sensible index system. Observe with utmost vigilance.

2.1. The ideological and political content of the curriculum is weak.

The establishment of practical connections is a weak point of most colleges and universities. Their approach to practical learning is limited to organizing company visits or simulations like stock trading competitions, which may not yield the desired outcomes. Therefore, we should enrich the practical teaching methods, such as inviting entrepreneurs to give lectures, holding entrepreneurship competitions, setting up financial management laboratories in schools, encouraging students to participate in various community activities, increasing students' experience and experience, training their teamwork ability, improving their communication and expression ability, and then improving their comprehensive quality.

2.2. Improve teaching methods and promote ideological and political integration

There are many ways to improve teachers' teaching. Rational use of cloud classrooms, financial sharing service centers, flipped classrooms, and other online teaching, as well as a combination of online and offline teaching methods can help to guide classroom teaching with efficiency, convenience and accuracy of Internet technology. These include: the combination of traditional teaching and case teaching, question and answer teaching, enlightening teaching, situational simulation teaching, and other innovative classroom atmosphere teaching methods. The combination of ideological and political construction and case teaching methods can help students to easily understand, learn deeply and understand less rigidly, while also sparking motivation for independent learning. Students should actively explore and collect useful information, process and integrate information, and engage in learning that is not mechanical. Ideological and political elements should be organically integrated to lead ideas, guide values, and obtain positive emotional support, which can improve students' correct outlook on life, value, struggle spirit and innovation ability. Emotional communication should be incorporated, and the actual situation should be understood in a timely manner, to grasp the ideological and political value of mining financial management.

2.3. Mining ideological and political materials based on teaching content

From the viewpoint of all-staff, whole-process, and all-encompassing instruction, financial management instruction can bring about comprehensive financial management aptitude education. The abundance of accounting personnel in all aspects of life (as seen in Figure 1) is a testament to their occupations; however, the ideological and political education of these personnel must be done with utmost excellence. The teaching of financial management necessitates the integration of more ideological and moral education, due to the special social morality and professional ethics that accountants possess. Adopting the 'Belt and Road' teaching approach, students are encouraged to foster moral growth. The daily teaching process is used to uncover and refine ideological and political

components, thereby fulfilling the curriculum's goal of ideological and political education. Teachers must continually strive to enhance their own ideological and political standing, beginning with the pupils themselves and instructing them in accordance with their capabilities. Unearth the ideological and political components that students require. The 20th National Congress' spirit is blended with the basic knowledge framework, which encompasses ideological and political elements, integrates China's remarkable culture into the financial management curriculum, and continually advances social progress^[1].

In summary, application-oriented undergraduate colleges ought to prioritize the ideological and political construction of courses, continuously exploring a path suitable for their unique characteristics. By encouraging comprehensive instruction for all personnel, a novel atmosphere for higher education in China can be established.



(Source: China Bureau of Statistics)

Figure 1: Distribution of China's accounting personnel in 2021.

3. Financial management professional teachers ' curriculum ideological and political problems

Through the above analysis, it can be seen that most application-oriented undergraduate colleges have begun to pay attention to the ideological and political construction of courses, but there are still some problems that need to be solved urgently. No successful synergy has been established, and there is a dearth of comprehensive strategizing and top-level design for the ideological and political formation of the curriculum at the school level. Teachers of procedural courses frequently confront obstacles, such as an inability to grasp the ideological and political formation of the curriculum, a lack of enthusiasm, and difficult implementation. Thirdly, the student group's recognition of the ideological and political construction of the curriculum is not high, the participation is low, and the initiative is lacking. Finally, some students hold a utilitarian tendency towards the ideological and political construction of the curriculum, simply pursuing test scores and ignoring the significance of the curriculum itself. These problems restrict the in-depth development of curriculum ideological and political construction^[2].

3.1. Accounting teachers improve the ability of curriculum ideological and political business

Teachers are engineers of human souls. Each teacher has his own specialty. In the field of knowledge he is familiar with, he believes that each teacher can teach knowledge points by hand. For educators who are not from ideological or political backgrounds, incorporating ideological and political instruction into the curriculum is of utmost importance, with a substantial portion of the curriculum devoted to this purpose. Consequently, incorporating specialized instruction on

ideological and political education into the syllabus is essential; this curriculum is designed to significantly improve teachers' understanding and capability of such instruction. Cultivate students' socialist communist ideology and promote students to actively pay attention to current affairs and politics.

Educators of Marxist ideology and politics should be given professional direction by non-ideological and political instructors in the entire school. Investigate the hotspots and tribulations of ideological and political education curricula, conduct special studies, and strive to resolve the fundamental issues of such education. Construct a curriculum of ideological and political construction, with a multi-level research system^[3].

3.2. Strengthen teacher-student interaction and create a good campus environment

In the growth stage, college students possess a remarkable capacity for adaptation. At the university level, one's worldview, values, and perspective on life are gradually shaped. If they can get correct guidance at this time, they will benefit for life. Consequently, universities and colleges ought to construct and refine the curriculum's ideological and political education system, create scientific and standardised assessment criteria, and enhance the functioning of the system^[4]. Ensure that ideological and political education is firmly established in the curriculum. We should further bolster the style of study, foster a school spirit that is exemplary throughout the entire institution, let pupils sense the care from the school, and bolster the feeling of inclusion and respect. To foster a fervent drive for advancement among students and to foster a robust academic atmosphere, the ideological and political construction of the curriculum must be fully realized^[5].

By unifying the assets of all factions and collaborating, we can realize remarkable outcomes in the ideological and political formation of curricula.

3.3. Improve the classroom ideological and political effect of financial management

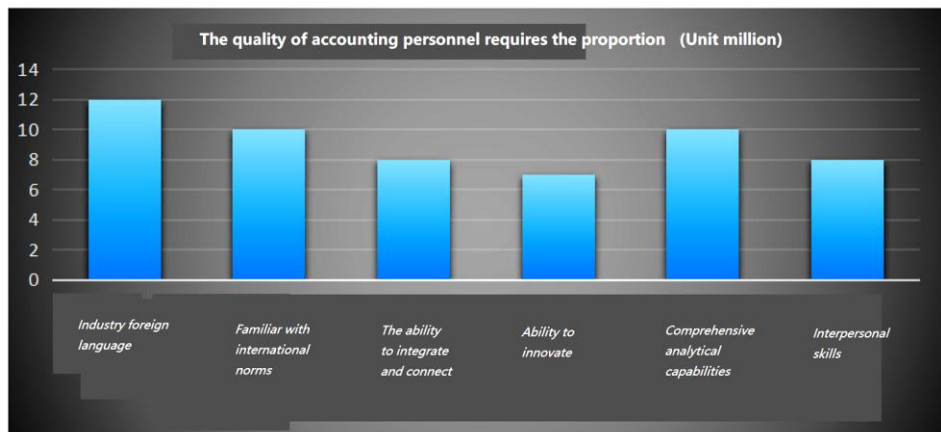
By augmenting the caliber of classroom instruction, in combination with the material taught and the circumstances of the students, the learning atmosphere can be invigorated, thus inspiring the students to cultivate beneficial learning and living habits. The seeds of ideological and political education spread for a longer time, and classroom ideological and political education is effective for a long time. We can promote their enthusiasm for learning. In this way, we can encourage them to actively participate in classroom activities and establish a good teacher-student relationship^[6]. We should respect and love every student, and keep a good communication, neat, rich knowledge, passionate heart. Only through the in-depth understanding of students, we can truly know ourselves and know each other.

By blending ideological and political elements into the case teaching of a financial management course, students are made easier to comprehend and retain, thus stimulating their enthusiasm for learning. The problem of case prompt is solved by fostering the learning and comprehension of knowledge, thus making it conducive. The characteristics of strong practicality in case teaching make it ideal for fostering students' practicality. Prior to the lesson, the instructor informs the students of the circumstance^[7]. By examining the facts and arranging the resources, the students have a basic understanding of the information. The teacher reiterates the concept, thus allowing the students to retain a more profound and vivid recollection of financial management knowledge.

4. The main characteristics of financial management personnel training

4.1. Talent training orientation

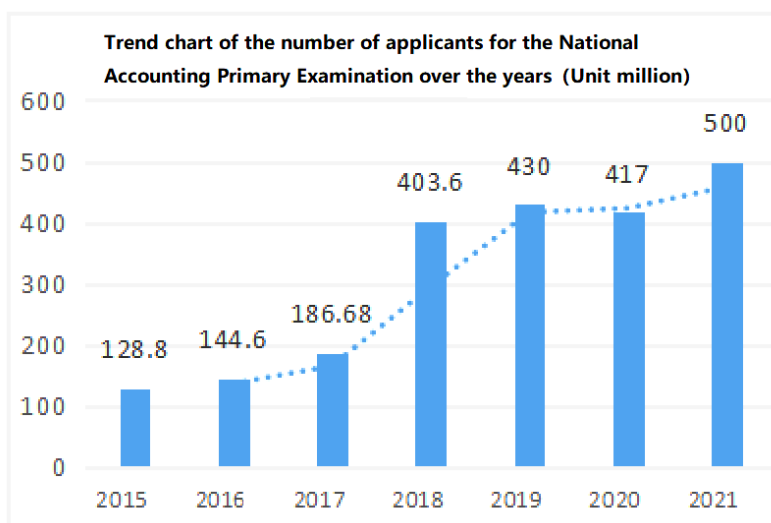
Financial management professionals strive to build a strong foundation and reach a high level of expertise through their training. Emphasizing solid accounting aptitude, the core competency of financial management is highlighted, and enterprises' international operations are adapted to the backdrop of economic globalization. The quality of innovation, entrepreneurship, and teamwork is possessed by them^[8]. The provision of educational and industrial talents, coupled with the requirement for technical and skilled skills, is a means of training these individuals from the viewpoint of social and economic progress. Formulating and planning the aim of talent training, the school has established a plan. The age of accounting practitioners is generally distributed between 20 and 50 years old. The humanistic quality of enterprise accounting personnel is facing new challenges. Taking the proportion of challenges faced by the quality of accounting practitioners in Guangzhou as an example (as shown in Figure 2). Among them, the quality requirements of foreign language financial personnel in the industry are the highest. The course's ideological and political instruction is to be reinforced, the talent training program of full training to cultivate all-encompassing accounting abilities, and the talent reserve program to be put into action. Form a solid talent pool by diminishing the mobility of personnel.



(Source: China Bureau of Statistics)

Figure 2: The proportion of accounting personnel quality requirements.

The Financial Bureau's figures show that the amount of applicants for primary accounting roles has skyrocketed in the last seven years. In 2021, the number of applicants for primary accounting titles exceeded 5 million, which shows that the economic development of various regions urgently needs accounting talents. With the development of the times, the employment prospects of accounting graduates are bright^[9]. The process of economic globalization is increasingly making accounting, a language widely accepted in the business world, an indispensable part. The market's participants are also augmenting the need for accounting expertise. Therefore, accounting talents need both skills and social responsibility. At present, there are two obvious extremes in China's accounting talent structure: on the one hand, the recruitment of 'bookkeeping accounting' exceeds the demand, while on the other hand, the recruitment of 'pioneering high-quality accounting' far exceeds the market demand (as shown in figure 3). Moreover, due to the limited popularity of computers and the relatively backward skill level of practitioners, the manufacturing industry has the largest demand for accounting majors.



(Source: China Bureau of Statistics).

Figure 3: Trends in the number of applicants for the National Accounting Primary Examination over the years.

4.2. Ideological and political construction of teachers ' curriculum

In 2021, according to the statistics of the National Bureau of Statistics, there are 8461 colleges and universities nationwide, including 5539795 teaching staff and 3860185 full-time teachers in the teaching staff. Attending to the cultivation of teachers' quality is of utmost importance among this immense group of educators. A lengthy journey lies ahead for the ideological and political formation of educators.

The primary objective is to augment the ideological and political theory proficiency of professional educators. Organizing teachers to engage in a range of political learning, continually refreshing their knowledge, staying abreast of the current climate, establishing proper professional principles, and taking into account the moral development of teachers - these are all regular activities. Strive to be exemplary educators, imbued with ideals, convictions, ethical convictions, solid understanding and kindness. Institutionally, it is imperative to fortify restraints, strictly execute pertinent regulations, and put an end to unlawful and disordered behavior. It is essential to bolster the solicitude of educators, safeguard their rightful entitlements and interests, and cultivate a feeling of satisfaction and zeal among the majority of educators in their instruction. For a century, the students' educational journey has been one of preaching, with teachers of a higher ideological and political standing exhibiting their political strength. We, who habitually convene for ideological and political instruction, keep up remarkable educational methods through exchange and education, and recognize the transition from 'teaching' to 'educating'. Classroom teaching methods have been innovated, in accordance with Marxist belief and Chinese education's actual situation, to incorporate ideological and political education into the classroom. Teachers should guide students with the right attitude, so that they have a healthy and hopeful future, and require them to have good thinking ability and a deep understanding of Marxism, so as to better serve the country and the people and become future social builders and successors.

5. The value orientation of ideological and political education in financial management course

A precise concept of education should be formulated, teachers should be better equipped to teach people, the value of financial management knowledge points should be increased, invention should

be valued, and each student's needs for financial management knowledge points should be understood. Assessing the material for instruction, advocating a value-based ideological and political approach to financial management courses, and guaranteeing the right ideological and political education concept is being imparted in the classroom - all of these are essential in the face of ever-growing trends. Attending to the advancement of students' scientific literacy, By employing multi-level and multi-way teaching from multiple perspectives, transforming teaching approaches, and placing the individual at the core, these are all essential steps. To ensure that all students are educated in financial management professional knowledge, ideological and political education should be tailored to their needs, broadening the range of instruction and improving its quality. To further the growth of talent training and education, it is essential to encourage ideological and political instruction in the classroom^[10]. Wisdom is not only a psychological quality and a strategic aptitude, but also encompasses knowledge, experience, and intelligence. It is the highest realm of education. It is as deep as water and as common as the sun (as shown in Figure 4). Emphasizing the spirit of collaboration and taking the path of ideological and political education is the foundation of teachers' classroom reform, with the aim of enhancing their individual capabilities, enhancing teaching quality, and raising academic performance. Sukholinsky's assertion that innovative learning from experience can not only enhance educational philosophy, but also bolster professional skills, allowing for the organic amalgamation of thought and wisdom. Forming their own educational beliefs, they do so.

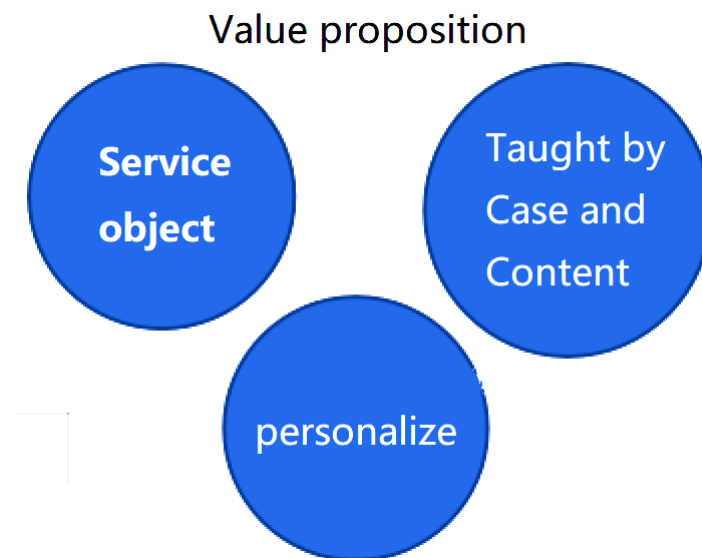


Figure 4: Value proposition.

6. Conclusion

To sum up, the ideological and political construction of financial management course is of great significance. Moral education in higher education is not only adhered to, but also fostered by this, fostering ideological and political work in universities and colleges. Enhancing college students' comprehensive quality, forming sound personalities, and cultivating them into qualified builders and successors of the socialist cause - these are all aided by this. Integrating ideological and political education into the classroom can not only foster a humanistic learning environment in college students, but also significantly boost their academic performance, thereby achieving a superior educational outcome^[11].

Students majoring in financial management need to pay attention to their own ideological and

political education, so that they can correctly understand the teaching content and learn to use it, so as to pave the way for future work. The school also needs to actively respond to national policies, improve the curriculum system, and formulate reasonable assessment standards, so that students can truly learn useful things and can use them to meet the needs of society. Reflecting and researching incessantly, teachers strive to enhance classroom instruction to meet the requirements of modern society, aiding students in honing their professional abilities, broadening their horizons, and fostering a creative spirit. To foster their future career growth and ultimately attain personal worth, they must act.

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