

# *Research on the Ideological and Political Teaching Strategy of "Primary Accounting Practice" Course*

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**Abstract:** In the new era, the work of establishing morality and cultivating talents in Chinese colleges and universities is facing new circumstances, new demands and new challenges. "What morality should be established and what people should be educated" is the urgent problem to be solved in ideological and political education, and it is also the fundamental task of institutions of higher learning in our country. In this context, this paper takes "Elementary Accounting Practice" as an example to explore the current situation and main challenges of ideological and political teaching, and on this basis, puts forward the teaching strategy and implementation path of two lines embedded and two points intersecting.

## 1. Introduction

In the new era, the work of establishing morality and cultivating talents in Chinese colleges and universities is facing new circumstances, new demands and new challenges. "What morality should be established and what people should be educated" is the urgent problem to be solved in ideological and political education, and it is also the fundamental task of institutions of higher learning in our country. The ideological and political curriculum, as a strategic measure to build a long-term mechanism of cultivating morality and cultivating people and realize the three-in-one education, is a return to the concept of the role of curriculum education [1]. In 2004, the CPC Central Committee and The State Council issued the Opinions on Further Strengthening and Improving the Ideological and Political Education of College Students, which proposed that "make full use of the classroom and grasp the initiative of ideological and political education". In 2014, Shanghai took the lead in carrying out the pilot reform of ideological and political education of the curriculum. From 2015 to 2017, the ideological and political curriculum has gone through three stages: initial exploration, expansion and deepening, and formation and development. From 2015 to 2017, the ideological and political curriculum has been put forward to give full play to the education function of the curriculum, run through the ideological and political education system, and realize the synergistic education effect [2]. The details are shown in Figure 1. In this context,

this paper takes "Junior Accounting Practice" as an example to explore the current situation, teaching strategy and implementation path of ideological and political teaching of the course.

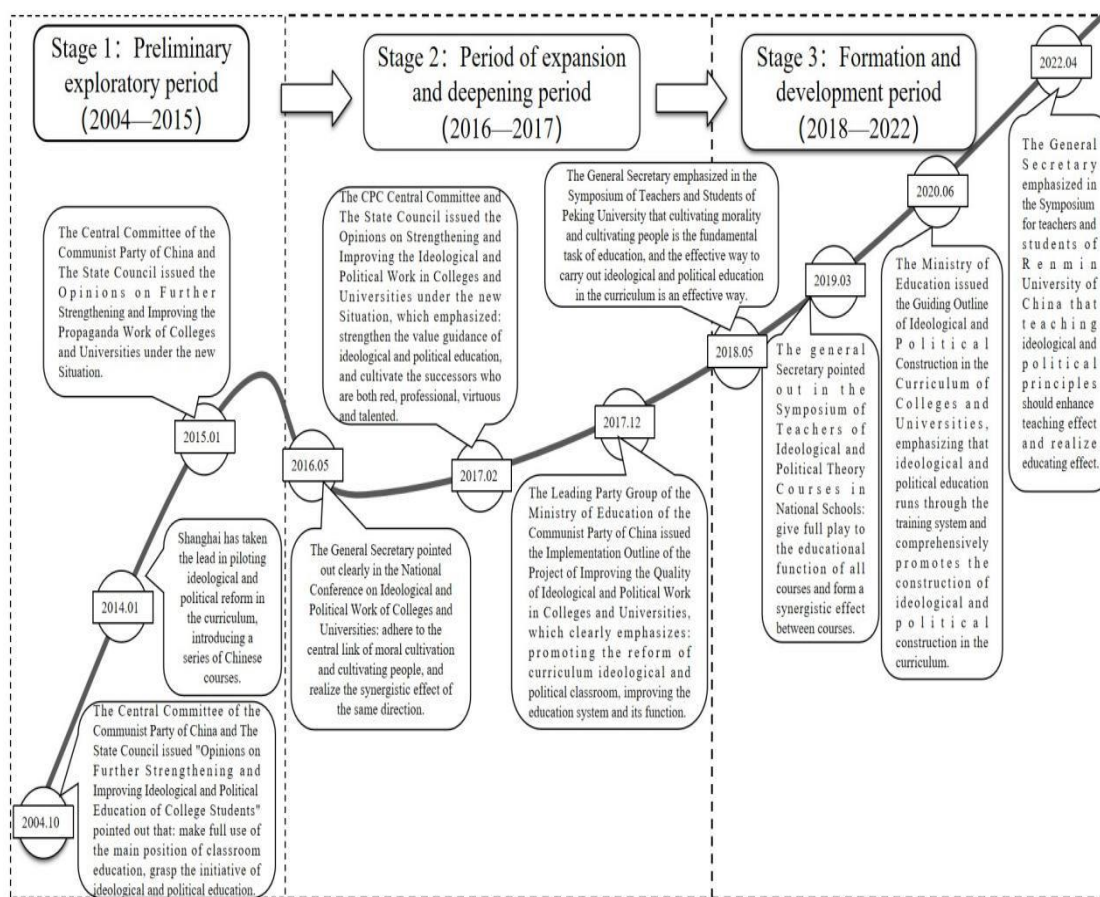


Figure 1: Historical evolution of ideological and political development of curriculum.

## 2. Literature Review

In recent years, many domestic scholars have conducted a lot of research on curriculum ideological and political issues and achieved fruitful results, but their theoretical research and practical exploration are still in the initial stage. As the curriculum ideological and political ideas have gradually become a general consensus in colleges and universities, scholars' research on curriculum ideological and political ideas has gradually changed from basic theory to model construction. The existing literature mainly includes the following four categories [3]:

(1) Research on the basic connotation and value of ideological and political curriculum. Based on the perspective of epistemology, the existing literature has different definitions of the ideological and political connotation of the curriculum, and the most representative ones are: ① it is a teaching concept. Curriculum ideological and political education is the logistic regression, theoretical refinement and connotation transformation (Dong, 2018; Liu, 2020). ② It is a kind of practical activity. Yang and Long (2019) believed that curriculum ideological and political education is a kind of education and teaching activities that consciously carry out theory dissemination (Yan, 2020). ③ It is a system of education. Yang (2019) believed that the essence of curriculum ideological and political education is an education system that runs through the whole process of talent training, curriculum setting and teaching process (Gao and Nie, 2020; Lou and Ma, 2021).

(2) Research on dialectical relationship in the promotion of curriculum ideological and political affairs. Based on the perspective of "contradiction theory", the existing literature mainly carries out research from two aspects: ① the relationship between ideological and political curriculum and ideological and political curriculum. It mainly focuses on the "peer" relationship between the two, that is, the peer in political problems, education direction and cultural identity, and the peer in solving the same pace, promoting complementarity and common development (Qiu, 2018; Wu and Sun, 2022). (2) The many-pair relationship in the promotion of curriculum ideological and political affairs. He (2018) believed that we should deal with the three pairs of relationships between explicit and implicit education, teaching content and method, value and instrumental rationality [4].

(3) Research on the existing problems and improvement of curriculum ideological and political affairs. The existing literature is based on the perspective of "methodology" and "practice", mainly including: ① The focus of problem-oriented curriculum ideological and political reform. Gao Yan (2017) found that there were problems in the management concept, reform measures, teaching methods, system and mechanism of curriculum ideological and political affairs (Gao and Nie, 2020). (2) The ideological and political improvement and perfection of the curriculum under the value orientation. The key issue in promoting curriculum ideological and political reform is effectiveness, the key factor is teachers, and the key part is professional courses (He and Wang, 2021).

(4) Research on the implementation path and mode of curriculum ideological and political affairs. Based on the perspective of "system theory", the existing literature carries out research from three aspects: ① Comprehensive use of a variety of teaching methods. Based on the current typical teaching methods, the main methods (Hu et al., 2018; Zhu, 2019). ② Information technology into the curriculum ideological and political. The information technologies used to integrate modern technology into curriculum ideology and politics mainly include micro films, MOOC and so on (Miao and Bao, 2019). ③ Innovate the coordination mechanism of education model. The innovation of education mode and collaborative mechanism requires top-level design and micro-grasp. The details are shown in Figure 2.

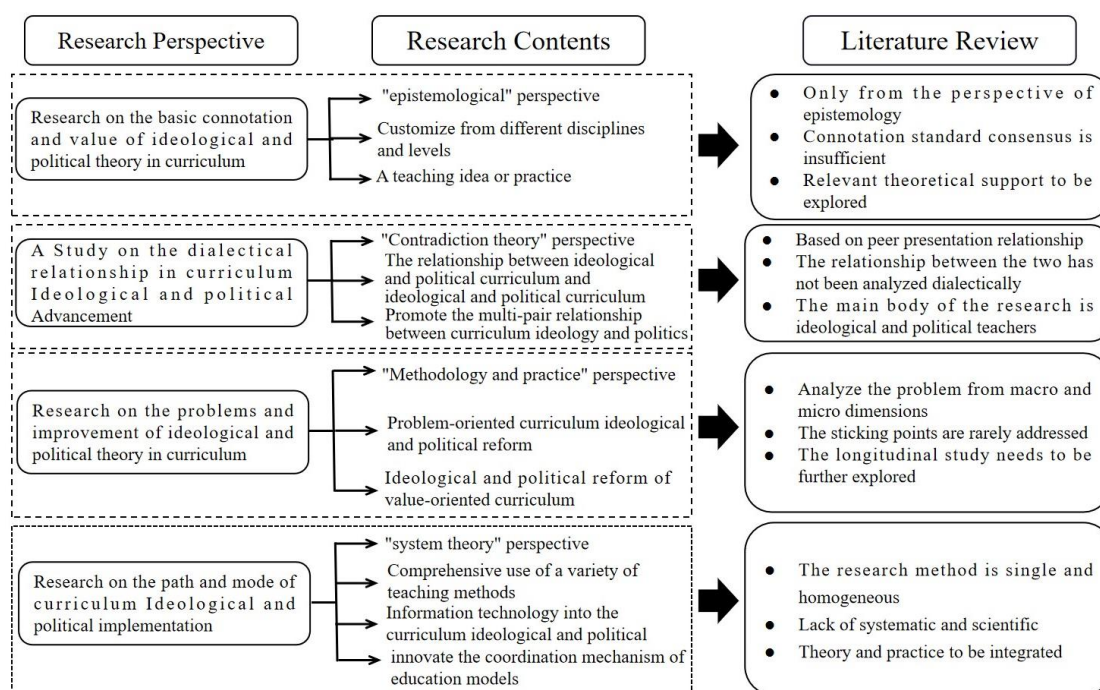


Figure 2: Research status and development at home and abroad.

### **3. Analysis of the Current Situation and Main Challenges of the Ideological and Political Construction of the Course "Elementary Accounting Practice"**

The course of "Elementary Accounting Practice" has the characteristics of various professional knowledge, prominent important and difficult points, and close connection between theory and practice. In the curriculum setting of accounting major in higher vocational colleges, the core courses of this course are mostly taught by teachers combined with the characteristics of the teaching objects, and the traditional teaching method is adopted. The integration degree of ideological and political elements and the cultivation of professional ethics need to be further improved[5,6].

#### **3.1. Analysis of the Teaching Status of Primary Accounting Practice Course**

The main problems existing in the teaching of "Junior Accounting Practice" for accounting majors in higher vocational colleges are reflected in the following two aspects: on the one hand, the guidance of professional quality and values is not enough. The teaching content of "Junior Accounting Practice" course is based on the "Accounting Standards for Business Enterprises" of our country, which teaches the process of specific confirmation, measurement and recording of accounting elements. The importance of accounting professional ethics and the shaping of students' values is not high, and the lack of appropriate guidance is not conducive to the development of the accounting industry and the stable and sustainable development of the national economy in the long run. On the other hand, the teaching method of the course is more traditional and single. The course of "Elementary Accounting Practice" generally adopts traditional teaching methods and pays attention to teachers' teaching of professional knowledge [7, 8].

#### **3.2. The Main Challenges Faced by the Ideological and Political Construction of Elementary Accounting Practice Course**

"Curriculum ideological and political" refers to the appropriate, reasonable and flexible integration of "ideological and political elements" with different links of curriculum teaching by teachers. To realize the teaching mechanism of mutual cooperation and close cooperation between moral education and teaching, effectively unify the ideological and political content with the professional teaching content, promote the "same direction and parallel development" of the professional curriculum and the ideological and political course content, and establish a three-level interconnection management guarantee mechanism of "national ministries and commissions - colleges and universities - each college" [9]. There are certain challenges in higher vocational colleges to carry out ideological and political construction in the teaching process of "Junior Accounting Practice," which are mainly reflected in four aspects, as shown in Figure 3.

First, the ideological and political elements of the curriculum are not fully integrated. The connection between accounting professional knowledge and ideology and politics is mainly focused on the compliance and implementation of financial and economic laws and regulations such as accounting professional ethics and enterprise accounting standards. There are few actual cases in enterprises that can combine professional knowledge and conform to the teaching content and ideological and political construction at the same time, resulting in the failure of the curriculum of "Elementary Accounting Practice" to fully integrate ideological and political elements. It is easy to produce the "disconnection" between the professional curriculum and the ideological and political construction, and there are some problems such as the mismatch of the professional structure, the inadequate ideological and political connotation, and the inobvious ideological and political effect [10-11].

Secondly, teachers of ideological and political courses are weak. In the process of carrying out the ideological and political construction of professional courses in higher vocational colleges, it is mainly that professional teachers integrate ideological and political elements into the professional courses they teach, and professional teachers in ideological and political education teaching cannot be specially hired to teach professional courses. As the professional teaching teachers themselves need to strengthen the understanding and mastery of the content knowledge of ideological and political education, the breadth and depth of the mining of ideological and political elements need to be expanded [12-14].

Third, the teaching methods of ideological and political contents of the curriculum need to be enriched. Because the teaching of "Elementary Accounting Practice" is greatly affected by the traditional teaching concept, in the process of ideological and political construction of the curriculum, the teaching method adopted by professional teachers is relatively single, which cannot effectively attract the attention of students and achieve the fundamental goal of "establishing morality and cultivating people" in the ideological and political education of the curriculum. Therefore, in the process of ideological and political construction of "Junior Accounting Practice" course in higher vocational colleges, it is necessary for professional teachers to make use of advanced science and technology information technology, comprehensively adopt a variety of teaching methods such as MOocs, short videos, investigation and discussion, and case analysis [15-16].

Fourth, the curriculum ideological and political assessment system needs to be improved. Higher vocational colleges still need to improve the assessment method of the ideological and political construction of professional courses.

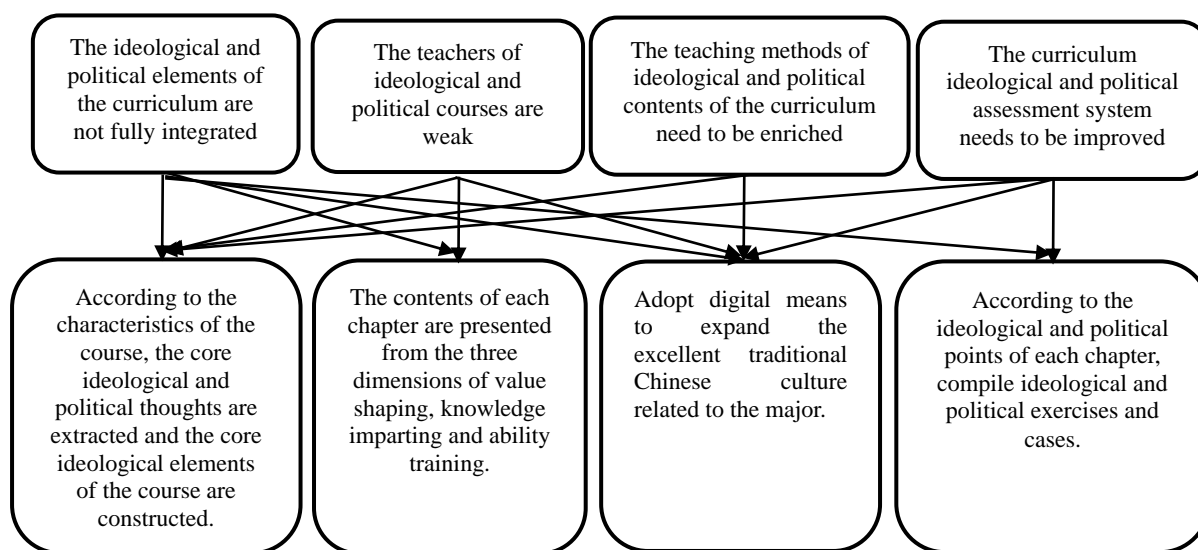


Figure 3: The main challenges and countermeasures of ideological and political construction of elementary accounting practice course.

## 4. The Ideological and Political Teaching Design of "Elementary Accounting Practice" Course

### 4.1. The Two Lines are Embedded

In the teaching of Primary Accounting Practice, based on dialectical materialism and historical materialism, the teaching methods such as combining theory with practice and contradiction analysis are designed to achieve the teaching goal of "knowledge imposition-ability and quality

cultivation-value shaping". Two teaching content lines are set in it, one is the "bright line" of professional knowledge, and the other is the "dark line" of curriculum ideology and politics. The dark line is effectively embedded in the bright line to achieve the effect of going in the same direction. In the course of Elementary Accounting Practice, the clear line of professional knowledge is "accounting information system - accounting information generation method - accounting information generation process - accounting information interpretation and analysis," and the specific content is "accounting basis, accounting assumptions, accounting information quality characteristics - assets, liabilities, owners' equity - income, expense, profit - financial statements and analysis." Among them, the ideological and political dark line is "seek truth from facts, be honest and abide by rules"[17-18]. It mainly trains students to abide by accounting law and other financial laws and regulations, have good professional ethics, honesty and trustworthiness of not making false accounts, learn to use methods such as seeking truth from facts in professional judgment, and have the accounting consequences view to understand the role of accounting in the modernization of national governance system and governance capacity. The details are shown in Figure 4.

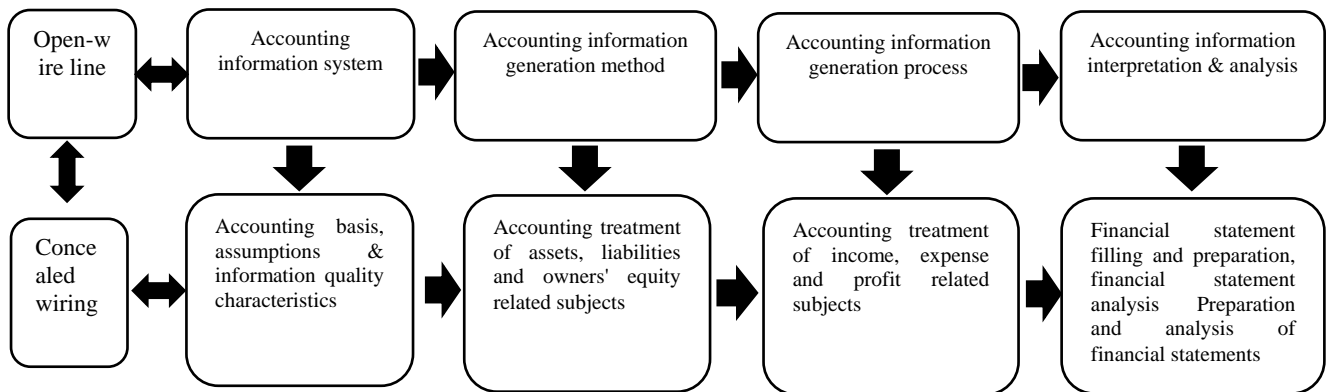


Figure 4: Ideological and Political "Two lines embedded" in the course of Elementary Accounting Practice.

#### 4.2. The Intersection of Two Points

The knowledge line of "Elementary Accounting Practice" course is divided into several professional knowledge points. Through ingenious design and careful layout, the most suitable ideological and political education points are created for specific professional knowledge points, and the ideological and political elements are condensed, which are displayed in various ways such as case analysis, video display, literature reading and logical reasoning. Through the "intersection of two points" to achieve the organic integration of professional knowledge and ideological and political points. According to the content of the Accounting textbook, the matrix of "intersection of two points" of the ideological and political course of "Elementary Accounting Practice" is shown in Table 1.

Table 1: "Intersection of Two Points" matrix of ideological and political courses of Elementary Accounting Practice.

Modules	Key points of knowledge	Ideological and political integration point	Ideological and political elements	Ideological and political demonstration
Part one: The essence of accounting	What is the essence of accounting?	Functions of accounting	Seek truth from facts and abide by rules	movie and video materials
	What information can accountants provide?	Accounting information generation process	be honest and abide by rules	Logical reasoning, cases
Part two: Accounting cycle	Accounting subjects & accounts	Authenticity of accounting vouchers	Seek truth from facts and follow the rules	Case analysis of false accounting vouchers
Part three: accounting-information production process	Asset	Checking bank deposits and measuring fixed assets	Awareness of the rule of law and adherence to norms	Case study of Kangmei Pharmaceutical and Taikang Biological
	Liabilities and owner's equity	taxes payable	Corporate social responsibility	Income tax adjustment
Part four: Financial statements: accounting information interpretation and analysis	Revenue, expenses, profit	Revenue and expense	Seek truth from facts, honesty	Henganjia new case analysis
	Financial statement analysis	Company vision, mission, values and financial ratios analysis	Patriotism and cultural confidence	Case study of Gree Electric Appliances

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