

A Study on the Current Situation and Strategies of Integrating Course Ideals and Values into Accounting Major

Yihua Xu

College of Economics and Management, Guangzhou City Construction College, Guangzhou, 510925, China

Keywords: Accounting major; Integration; Course ideological and political education; Teaching

Abstract: Our country is increasingly paying attention to ideological and political education, so integrating ideological and political education into professional teaching is a trend of current teaching reform. This article analyzes the social background and practical significance of integrating course ideological and political education into accounting and finance professional education, and finally proposes teaching strategies for integrating ideological and political education into accounting and finance professional education. By integrating the cultivation of accounting and finance professional knowledge, skills, and ideological and political education organically, students will not only have accounting and finance knowledge and professional skills, but also have certain institutional and legal awareness, so that higher vocational colleges can effectively cultivate excellent accounting and finance talents.

1. Introduction

On May 28, 2020, the National Ministry of Education issued the Guidelines for Ideological and Political Construction of higher education Curriculum. "Curriculum ideological and political construction content should closely focus on strengthening students' ideals and beliefs, love the party, love the country, love socialism, love the people, love the collective as the main line, and optimize the curriculum ideological and political content supply around political identity, family and country feelings, cultural literacy, constitutional and rule of law awareness, moral cultivation and other key points."^[1] We will systematically conduct education on socialism with Chinese characteristics and the Chinese Dream, core socialist values, rule of law, labor, mental health, and fine traditional Chinese culture." Integrating ideological and political education into professional subject teaching not only helps to improve the quality of course teaching, but also meets the needs of The Times. The core objective of the curriculum is to help students develop a positive outlook on life and values in the learning process, while developing a correct world view.^[2] The major of finance and accounting in higher vocational colleges is the main position to transport finance and accounting personnel to the society. Therefore, we must adhere to the "moral cultivation" and organically integrate the cultivation of professional knowledge and skills of accounting with

ideological and political education, so as to apply it to the whole process of student training, so that students not only have financial knowledge and professional skills, but also have certain system and legal consciousness. This paper analyzes the social background and practical significance of integrating finance and accounting major into curriculum ideological and political education. Finally, it puts forward the teaching strategy of integrating finance and accounting major into curriculum ideology and politics.^[3]

2. The social background of integrating finance and accounting into the curriculum

With the rapid economic growth of our country, the demand for financial and accounting professionals in various fields has been very high for a long time. As a traditional and widely employed field, accounting profession has strong adaptability, and the number of accounting practitioners is increasing. However, in recent years, financial fraud events emerge in an endless stream, some financial practitioners are suspected of corruption, embezzlement, fictitious accounts, tax evasion and other illegal acts, these phenomena occur frequently in society. Therefore, we must strengthen the ideological and political education of students majoring in finance and accounting, and students must deeply understand the urgency and importance of professional ethics.^[4]

2.1. Integrating ideological and political education into accounting courses can enrich the teaching content of financial professional ethics

On May 4, 2014, President pointed out during a discussion with teachers and students from Peking University: "The way of university lies in cultivating morality, being approachable, and striving for excellence." "To gain knowledge from studying things, to be sincere and upright, to cultivate oneself and one's family, and to govern the country and the world."^[5] President Xi quoted two ancient sayings to remind us that the goal of university teaching is to cultivate talents with moral qualities and academic talents. The teaching ideas of Chinese excellent traditional culture courses provide us with valuable guidance. It can be seen that integrating ideological and political education into accounting courses can enrich the teaching content of financial professional ethics.^[6]

2.2. The urgency of socialist moral construction and socialist core values is self-evident

The report of the 18th National Congress of the Communist Party of China pointed out that the primary task of socialist moral construction is to improve everyone's moral level.^[7] To strengthen education in social morality, professional ethics, family ethics, and personal morality, we should adhere to the integration of rule of law and rule of virtue, carry forward traditional Chinese virtues, and promote the new trend of The Times. Colleges and universities should incorporate the education of Chinese dream and the education of socialist core values into the teaching direction when updating the content of accounting professional ethics course.^[8]

2.3. In the field of finance, in order to cultivate financial talents with moral literacy and professional ability, we need to make full use of the role of curriculum education to cultivate students' professional ethics

The epidemic has just passed, and during the epidemic period, some traders took advantage of unethical behavior, such as "high price masks" and "soaring vegetable prices" incidents. Through the education and guidance of ethics and patriotism, finance and accounting teachers can make students realize that they should adhere to professional ethics and ethical principles in the face of challenges, and cultivate a solid sense of social responsibility.^[9] The code of professional ethics not

only requires professional personnel to improve their skills, but also to love the motherland, adhere to seeking truth from facts, and use the professional knowledge and skills learned to serve the masses and the society.^[10] In the course of finance and accounting, teachers should fully demonstrate the role of ideological and political teaching reform in the course, and trigger students' thinking about patriotism by digging deeply into the material of "anti-epidemic", so as to guide them to return to the core principles of professional ethics. In the teaching process, teachers should take loyalty to the Party, love for the motherland, responsibility for the society, care for the people, and attach importance to unity and harmony as the main line, and carry out teaching around the ideological and political direction of courses such as political belief, family and country emotion, and cultural accomplishment, so that the professional ethics of finance and accounting can be more closely integrated with The Times.^[11]

3. The practical significance of integrating finance and accounting major into curriculum ideology and politics

3.1. Integrating integrity education into course ideological and political education, the students are taught that they must eliminate financial fraud

In the financial field, the core socialist values of "integrity" play a crucial role. Financial work is a technical and policy closely linked occupation, professional. Teachers should take integrity education as an important part of the curriculum, guide students to abide by professional norms, put an end to financial fraud, and strengthen the construction of integrity finance, so as to cultivate financial and accounting talents who meet the requirements. This not only needs to educate students about the bottom line of professional ethics, but also needs to guide them to establish the correct concept of professional ethics.^[12]

3.2. Legal education should be integrated into course ideological and political education to educate students to strictly adhere to professional ethics

According to the provisions of "Accounting Law" and "Accounting Basic Work Standards" on professional ethics, we must strictly abide by the professional ethics and maintain good professional ethics to ensure the accuracy and reliability of financial work. In financial work, tutors need to guide students to establish good professional ethics, maintain a cautious way of thinking, realize the important impact of compliance with rules on social and economic order and the quality of financial information, and understand the possible consequences of violations and possible penalties. Once they get to work, they internalize the rules and don'ts by keeping them in mind. In order to cultivate students' rigorous and responsible working attitude, teachers can integrate rule of law education into the curriculum of ideological and political thinking.^[13]

3.3. Case education is integrated into course ideological and political education to teach students to put the interests of the public at the forefront

In the ideological and political course of finance and accounting major, teachers should analyze professional problems through a variety of cases, discuss the social responsibility of enterprises, and make students realize the possible conflicts between personal interests, corporate interests and social public interests. Under such circumstances, the most important thing is to maintain integrity and self-discipline, and put the public's interests first. Through in-depth study of cases, the teaching is more interesting, while enriching the form of teaching ideology and politics, making the teaching content more specific and vivid.^[14]

4. The teaching strategy of integrating finance and accounting major into curriculum ideology and politics

Teachers can help students to have a deeper understanding of the "Eight Principles of Accounting Professional Ethics" by means of example teaching, so as to make classroom teaching more lively and attractive, which can better realize the integration of finance and accounting major and discipline ideology and politics, and promote the organic combination of ideological and political education and professional education.^[15]

4.1. Further develop ideological and political elements to help students establish a correct outlook on life

Higher vocational accounting courses usually have "financial accounting", "Financial management", "cost management", "audit" and "tax law" and other main subjects. In the training plan of finance and accounting professionals, we should combine the teaching objectives of subjects, not only teach students knowledge, but also help students establish a correct outlook on life. At the same time, it is necessary to deeply analyze the ideological and political elements contained in the knowledge points of each subject, and dig out the ideological and political elements of these important subjects. For example, in the discipline of financial management, we can draw on some recent cases of high-level corruption in listed companies, remind students to abide by professional ethics and rules and regulations, and introduce the excellent tradition of "being trusted by others and being loyal to others" to stimulate their interest in studies.

4.2. The curriculum introduces social hot topics and arouses students' learning enthusiasm

With the rapid development of science and technology, mobile phones, computers and other communication equipment have become daily necessities everywhere. When college students get the latest popular topics and interesting materials, which can help them broaden their horizons and change their way of thinking, these resources can be made full use of. Therefore, teachers of finance and accounting should follow the trend of The Times according to students' interests and hobbies, and cover current affairs and politics, national economy, people's livelihood issues and social hot topics concerned by students in the teaching process. So that students are no longer limited to mechanical memory, but can think independently and express personal opinions, this practice can not only enrich the teaching content, stimulate students' enthusiasm for learning, but also stimulate students' enthusiasm for learning, so that the classroom content and hot topics closer to reality. In the teaching of Financial Regulations and Accounting Professional Ethics, some cases of listed companies violating laws and regulations can be cited. In order to make students more deeply understand the importance and fairness of financial work, the teaching content can be explained and analyzed in detail in combination with the cases of Kangmei Pharmaceutical and other enterprises falsifying and tampering VAT invoices, and emphasize compliance with the bottom line of regulations.

4.3. Teachers' in-depth study of professional knowledge and the organic combination of curriculum thinking and politics, to help students improve self-control

The remarkable characteristic of higher vocational college students is that they are easy to work and lack the ability of independent thinking. In the teaching of finance and accounting, emphasis is placed on guiding students to understand and use knowledge, and less attention is paid to students' practical operation ability. Therefore, in order to better meet the characteristics of higher vocational

students, professional teachers need to deeply study how to organically combine professional knowledge with "curriculum ideology and politics", which requires professional teachers to pay attention to the organizational process of classroom teaching. In the course preparation stage, it is necessary to carefully plan the teaching program, gradually guide students to change their thinking, help them integrate hot topics and ideological themes into the learning of professional knowledge, and promote the cultivation of personal character. Teachers need to pay close attention to students' psychological and behavioral changes, guide them to establish a correct outlook on life and values, provide timely advice, and help them improve self-control.

4.4. Teachers improve their professional level and comprehensive literacy, and skillfully use ideological and political elements

In the course of finance and accounting, the guidance of teachers is very important to achieve good ideological education and knowledge transfer. In the implementation of teaching content thought, teachers play an important role in the course of teaching. In addition to solid financial professional knowledge, accounting teachers also need to have a certain political and ideological education ability. By skillfully applying ideological and political elements in the teaching of professional subjects, we can lay a solid foundation for future ideological and political education. Higher vocational colleges can establish platforms dedicated to the dissemination of discipline ideology and politics, so that students have more learning opportunities, and timely integration of ideological and political elements into the teaching, and actively organize related training, competitions and academic exchange activities. Only through continuous improvement of professional level and comprehensive quality can teachers fully fulfill their teaching responsibilities and play the role of guiding students.

4.5. Establish a scientific and effective assessment method, and create a good atmosphere of curriculum thinking and politics

While exploring the scientific and effective evaluation methods, we should focus on developing and perfecting the teaching program of "curriculum thinking and politics". It is necessary to design a scientific assessment mechanism to improve the practical ability of teachers and students, and to incorporate the content of "curriculum ideological and political" education into their assessment category. By making perfect teaching plans, timely classroom feedback, teacher and student assessment and other ways, ideological and political education can be effectively organically integrated with professional education assessment, making the abstract "curriculum thinking and politics" more concrete and practical, thus stimulating students' enthusiasm to participate in "curriculum thinking and politics" education. In addition, it is crucial to sum up the experience and publicly commend the good work of "curriculum ideology and politics" in a timely manner in order to stimulate the resonance of teachers and students, so as to create a good atmosphere for active participation in "curriculum ideology and politics" education.

5. Conclusions

In short, our country pays more and more attention to ideological and political education, so it is the trend of teaching reform to integrate ideological and political education into professional teaching. The course ideology and politics of finance and accounting major can be realized through in-depth explanation of the basic knowledge and practical trend of finance and accounting, so that teachers can help students cultivate the concept of development and the consciousness of innovation, so as to achieve the teaching goal of the course ideology and politics. Only by cultivating education

with the quality of socialist builders can higher vocational colleges effectively train outstanding financial and accounting talents and make valuable contributions to the society.

References

- [1] Ministry of Education, People's Republic of China. Notice on the Construction of Course Ideological and Political Education in Higher Education Institutions [EB/OL]. http://www.moe.gov.cn/srcsite/A08/s7056/202006/t20200603_462437.html, 2020-05-28 / 2020-06-01.
- [2] Huang Yanfen. An analysis on the Cultivation path of Finance and accounting majors in Higher vocational Colleges under Curriculum Ideology and Politics [J]. Time-honored Brand Marketing, 2024, (13): 205-208.
- [3] Si Jimei. Study on the path of Ideological and political Construction of Economic Law Course of Finance and Accounting Major [J]. Journal of Luoyang University of Science and Technology (Social Science Edition), 2023, 38(05): 83-87.
- [4] Cao Wenying, Yuan Fei, Zheng Xiaofei, Guo Xuesong. "Curriculum Ideology and Politics": A study on the path to Improve the effectiveness of Ideological and Political education in Colleges and Universities -- A case study of clothing courses [J]. Footwear Technology and Design, 2023, 3(07): 60-62.
- [5] Hu Yanqiu. Research on Ideological and political teaching Innovation of Finance and accounting major courses in Higher vocational colleges [J]. Commercial Economics, 2023, (04): 195-196.
- [6] Gong Lina. Construction and implementation of Ideological and political teaching system of Finance and accounting major courses in colleges and universities in the New era [J]. Journal of Hubei Open University, 2019, 43(01): 35-40.
- [7] Yu Ting, Xu Xiangzhen. Study on the implementation path of ideological and political construction of Finance and Accounting major curriculum [J]. Journal of Shanxi Economic Management Executive College, 2022, 30(03): 82-85+91.
- [8] Yang Yan. Research on Ideological and Political Teaching Reform of Finance and Accounting Major courses in Higher vocational colleges -- Taking "Financial Laws and Regulations and Accounting Professional Ethics" course as an example [J]. Reform and opening up, 2022, (13): 23-29.
- [9] Zhou Shaoyan. Practice and reflection on ideological and political construction of finance and accounting major courses in colleges and universities [J]. Finance and Accounting, 2022, (12): 14.
- [10] Guo Qianru, Zhao Qiulan. The path research and practice of the integration of Ideological and political education and finance and accounting teaching in college curriculum [J]. Modern Commerce and Trade Industry, 2022, 43(09): 174-175. (in Chinese)
- [11] Zong Tingting. Research on ideological and political construction of Financial analysis course [J]. Certified Public Accountants, 2021, (22): 116-117.
- [12] Li Jiannian. Research on the way of integrating curriculum ideology and politics into higher vocational finance and accounting teaching [J]. Modern Vocational Education, 2021, (19): 22-23.
- [13] Gong Lina. Effective implementation Path of Thought and Politics in Finance and Accounting courses in colleges and universities in the New era [J]. Journal of Hubei Radio and Television University, 2021, 41(02): 32-35+52.
- [14] Wei Yuan. Discussion on ideological and political connotation and implementation approach of Finance and Accounting courses in Higher vocational colleges [J]. University of China, 2020, (52): 129-130.
- [15] Zhang Ying. Exploration of "Curriculum Ideology and politics" in Financial Management of Applied undergraduate accounting major [J]. Taxation, 2019, 13(30): 97+100.