

Excavation of ideological and political resources and exploration of teaching paths in accounting information system course

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Abstract: Under the premise of vigorously promoting the ideological and political construction of courses in my country in the new era, in addition to guiding students to study professional knowledge in subject teaching, teachers also need to realize the requirement that each course and ideological and political courses go in the same direction, so that students can While learning professional knowledge, they can also accept effective ideological guidance, establish correct values, and promote the all-round development of students. Based on this, the following takes the accounting information system course as an example to analyze the ideological and political resource mining and teaching path of the accounting information system course.

Keywords: Accounting Information System; Course Ideology and Politics; Resource Mining; Teaching Path

Introduction

Accounting information system is an interdisciplinary content and a course with strong theoretical methods and practicality. Accounting information system can comprehensively reflect and supervise the operation status of enterprises, and provide important basis for management, operation and decision-making. Under the premise of conforming to the provisions of the national unified accounting system, the accounting information system can design accounting forms and methods based on the goals achieved. In the development process of enterprises and institutions, accounting information is very important economic information. In the previous teaching of accounting information system courses, many teachers will guide students to master more professional knowledge, so that students can use what they have learned to engage in related positions in the future, but accounting information itself plays a very important role in the development of enterprises. Therefore, there are higher requirements for personnel engaged in related positions. In addition to mastering basic business knowledge, students also need to have good moral sentiments. Therefore, in the current teaching implementation process of accounting information system, teachers need to reasonably promote the ideological and political education of the curriculum, and effectively guide students on the premise of mining the ideological and political elements of the original discipline.

1. The role of promoting the ideological and political construction of accounting information system courses

Carry out ideological and political education in the professional teaching of accounting information system, so that teachers can guide the concept of ideological and political teaching in the course, combine the actual characteristics of the discipline, take some professional ethics necessary for accounting work as the starting point, and subtly introduce accounting A variety of ideological and political elements such as professional ethics, legal knowledge and social responsibility are integrated into professional teaching, and the goals of knowledge transfer, ability improvement and value guidance are achieved in the process of teaching implementation. Under this circumstance, more comprehensive talents who meet the requirements of modern society can be cultivated. Not only that, the promotion of ideological and political education in the accounting information system major can also effectively expand the teaching content on top of the original subject content. For example, teachers do not simply teach skills in the classroom, but can choose some different cases or use a variety of

novel teaching methods to guide students, so that students can form correct cognition in the process of learning, While mastering professional skills, they can also pay attention to the improvement of their own personal qualities, have a strong sense of learning, and be diligent and practical in their future work, so that students can prepare in advance to meet the practical needs of different enterprises or institutions. .

2. Research on ideological and political resource mining and teaching path of accounting information system course

In order to further promote the ideological and political education of accounting information system courses, teachers must conduct in-depth analysis in the teaching of accounting information system courses, and be able to tap more teaching resources related to ideological and political education, strengthen practical guidance for students, and promote teaching work. Performed in high quality. Based on this, the following will explore the ideological and political resources mining and teaching paths of the accounting information system course.

2.1 Improve teaching content and strengthen teaching guidance

In the previous teaching implementation process in colleges and universities, many teachers may mainly guide students to master more professional accounting knowledge when carrying out accounting information system teaching, such as using some scientific methods to solve some related work problems. But in fact, in this link, teachers did not pay attention to the cultivation of students' professional quality. Although students have mastered some skills in the process of learning, they may not have formed correct professional cognition. In the context of the continuous development of modern society, my country has higher and higher requirements for modern talents, and enterprises need comprehensive talents with all-round development. Therefore, in the current accounting information system course teaching, teachers need to strengthen the practical guidance of students. For example, in the process of introducing some basic accounting information system knowledge for students, teachers can reasonably extend the original teaching content. For example, in the process of engaging in relevant positions, students must have the moral conduct of not making false accounts. Accounting information reflects the actual situation of the enterprise. If the accountants make false accounts, some information will be wrong. In this case, the actual economic situation of the enterprise cannot be objectively reflected, and it is not conducive to managers to make decisions scientifically. Through this teaching and guidance method, students can understand that they must have a rigorous work attitude and a strong sense of responsibility in the process of engaging in related work in the future, so as to be able to complete their work with high quality.

2.2 Use effective methods to improve teaching effectiveness

In the process of promoting the ideological and political education of accounting information system courses, teachers need to choose more effective teaching methods to guide students in order to deepen students' learning cognition. For example, in the process of education implementation, if teachers simply introduce theoretical knowledge for students, so that students can establish more correct ideas, the teaching influence is not strong enough. Therefore, in the current teaching implementation process, teachers can change the way in time. For example, in the teaching of accounting information system, students need to know the specific application of accounting information system. In the process of teaching this part of the content, teachers can choose to use a combination of case and situational teaching to guide students. For example, in the teaching implementation stage, in addition to organizing computer-based practice, allowing students to use their own theories to complete different practical tasks, teachers can appropriately guide students. For example, in teaching, teachers can simulate typical cases of enterprise operation to teach students. In this link, teachers can simulate the role of corporate leadership and divide the roles of accountants for students. In this link, teachers can conduct data deduction simulations around the financial cost cases of some domestic listed companies, and then allow students to think about specific problems and complete practical operations. In this link, teachers can guide students to think according to some problems that actually

occur in the enterprise, so that students can not only learn the specific use and operation of some software in the process of learning, but also can form in the process of specific use and operation. deeper understanding. For example, after students study, they can further understand the actual negative impact of fraud on the development of enterprises, and can establish correct thinking and cognition in the process of learning. In this case, the practical role of curriculum ideological and political education can be further exerted, so that students can be guided by correct values.

And in this link, teachers can also ask questions for students around the relevant teaching content, so that students can complete extended thinking in the process of solving problems. For example, teachers can choose to analyze some cases of enterprise decline due to problems with financial and accounting information in the development of enterprises. After introducing the background to students, teachers can guide students to let students summarize the process of enterprise development from prosperity to change. for the actual cause of decline. In this link, students will not only analyze the strategic planning of the enterprise, but also conduct a comprehensive analysis of some accounting information content of the enterprise, and be able to identify problems. In this case, students can form a deep cognition in the process of learning and establish correct ideas.

3. Concluding remarks

To sum up, in the teaching of accounting information system courses, in order to further promote the ideological and political construction of the course, teachers can conduct in-depth analysis based on the subject content, and can adopt effective guidance methods based on the actual characteristics of different students, so that students can learn Accounting knowledge can also accept good ideological guidance and develop students' comprehensive quality.

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Funding project:Liaoning Institute of Science and Technology 2021 (the second batch) curriculum ideological and political demonstration course construction project "Accounting Information System