

Research on the Practical Path of Teaching Reform of Accounting Courses from the Perspective of “Curriculum Ideological and Political”

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Abstract: In the current era, in order to make the professional courses of finance and accounting really play the role of ideological and political education, we must integrate “curriculum ideological and political education” into the teaching reform practice of the professional courses of finance and accounting. Therefore, after discussing the necessity, feasibility and importance of carrying out “ideological and political education in courses of finance and accounting, this paper focuses on the analysis and discussion of the current situation, existing problems and countermeasures of” ideological and political education “in finance and accounting majors. It is hoped that it can provide reference and reference for financial accounting teachers to carry out “curriculum ideological and political education”.

Keywords: Curriculum ideological and political; Accounting courses; Reform in education; Practical path

“Curriculum ideological and political education” refers to the integration of ideological and political education elements in various courses to form the resultant force of ideological and political education. The finance and accounting specialty is a basic specialty, which is the foundation of all walks of life in society. The quality of talents it trains will directly affect China’s future economic construction and development. In the teaching of accounting courses, how to effectively play the role of “curriculum ideological and political education”, fully tap the ideological and political education elements contained in the professional courses, and organically combine “knowledge teaching” and “value guidance” has become an important topic before the majority of accounting teachers.

1. Necessity, feasibility and importance of carrying out “curriculum ideological and political” in finance and accounting majors

“Curriculum ideological and political education” refers to a new teaching concept and mode that integrates ideological and political education with the education and teaching of various professional courses, gives full play to the educational function of various professional courses, realizes the education of all staff and all aspects, constructs the “big ideological and political” pattern in all aspects, penetrates ideological and political education in the whole process of talent cultivation, and then realizes the fundamental task of moral education. Under the educational concept of “curriculum ideological and political”, we should combine the characteristics of the courses of finance and accounting, fully tap the ideological and political elements contained in the professional courses, and educate and guide students in patriotism, collectivism, socialism, ideals and beliefs, so that students can continuously improve their ideological and political quality and moral quality while learning professional knowledge. It can be said that it is imperative and promising to carry out “curriculum ideological and political education” in finance and accounting majors. This is not only an important way for schools to further promote the reform and innovation of ideological and political courses, realize the whole-process and all-round education, but also an inevitable requirement for teachers of finance and accounting majors in the new era to implement the fundamental task of moral education, improve students’ ideological and political quality, and cultivate high-quality talents.

1.1 Important ways to implement the fundamental task of establishing morality and cultivating people

Moral education is the fundamental task of education. In order to train socialist builders and successors with all-round

development of morality, intelligence, physique, beauty and labor, colleges and universities must put ideological and political education through the whole process of talent training and implement the fundamental task of moral education. And “ideological and political education in curriculum” is to organically integrate ideological and political education with all professional courses, realize the education mode of “all staff, all process and all aspects”, put ideological and political education through the whole process and all links of talent training in schools, and make top-level design and overall planning from the aspects of teaching system, teaching material system and teaching system, so as to truly integrate ideological and political education into the whole process of professional curriculum teaching. This is conducive to the implementation of “three complete education”, helping students to establish correct world outlook, outlook on life and values while learning professional knowledge, and guiding students to become practitioners and inheritors of core socialist values.

1.2 An important carrier for improving students’ ideological and political quality

The report of the 19th National Congress of the Communist Party of China clearly stated that “the fundamental task of education is to establish morality and cultivate people”. In the new era, colleges and universities must shoulder the historical mission and practical responsibility of the ideological and political education of students. Integrating the concept of “curriculum ideological and political” into the major of finance and accounting, strengthening students’ study of the theoretical system of socialism with Chinese characteristics and the innovative theory of the Party, and helping students establish a correct world outlook, outlook on life and values are the inevitable choice for the reform and innovation of ideological and political work in colleges and universities, and improving the quality of talent training, as well as an important carrier for improving students’ ideological and political quality. At the same time, integrating ideological and political elements into the teaching process of finance and accounting majors will also help improve the humanistic quality, professional quality and sense of responsibility of students majoring in finance and accounting.

2. The current situation and problems of “ideological and political education” in finance and accounting majors

At present, “ideological and political education” has not been put in the same important position as professional courses in some colleges and universities. The main reasons are as follows.

2.1 There are deviations in the understanding of “curriculum ideological and political”

There are a large number of students majoring in finance and accounting, with a large number of students and a wide range of sources. In addition, there are many types of courses in finance and accounting, and the ideological and political education elements contained in different courses and different types of courses are different. If the “curriculum ideological and political” education is carried out for students majoring in finance and accounting, the phenomenon of “grasping the eyebrows and moustaches” will appear, and it is difficult to “open a lock with a key”, which will affect the “curriculum ideological and political” effect.

2.2 Professional teachers of finance and accounting do not pay enough attention to “curriculum ideological and political”

Many financial and accounting professional teachers in colleges and universities simply integrate ideological and political education into professional knowledge teaching, but lack in-depth thinking on how to organically integrate professional knowledge and ideological and political education, and how to play the role of education, which leads to the difficulty of ideological and political education to be deeply integrated into financial and accounting professional classroom teaching, and makes the ideological and political level of students unable to be effectively improved. Moreover, due to the lack of effective evaluation and incentive mechanism, accounting teachers are not willing to invest energy and time in “curriculum ideological and political”.

2.3 “Curriculum ideological and political” resources are not deeply mined

At present, many teachers in finance and accounting majors in colleges and universities do not know the ideological and political education content of each major. Therefore, it is difficult to carry out targeted and focused ideological and political education for students in the process of teaching reform of “curriculum ideological and political”.

3. Guided by “ideological and political education”, explore the path of curriculum reform for accounting majors

At present, the financial accounting courses in colleges and universities mainly offer three professional basic courses: financial

accounting, financial regulations and accounting professional ethics, and cost accounting. There are also problems such as the lack of systematic, targeted and effective ideological and political education content in some financial accounting courses. Therefore, to carry out “ideological and political education” in financial and accounting courses, we should first take “curriculum ideological and political education” as the guide, and comprehensively and deeply reform and innovate financial and accounting courses. This requires the majority of finance and accounting teachers to establish a correct concept of ideological and political education and consciously integrate into professional teaching; At the same time, we are also required to enrich the content and form of ideological and political education in financial and accounting courses through reform and innovation, enhance the effect of “ideological and political education in courses”, and truly realize that professional courses and ideological and political theory courses work together and work together.

3.1 Reform of teaching concepts in accounting courses from the perspective of “curriculum ideological and political”

Teachers are the main body of implementing education. Therefore, in order to effectively implement “curriculum ideological and political”, we need to constantly update teachers’ teaching concepts. For a long time, there has been more or less disconnection from professional courses in the teaching of “ideological and political courses” in colleges and universities, which puts forward some new requirements for us. The author believes that the main reason is that teachers’ teaching concepts are relatively conservative. Due to the heavy teaching tasks and short class hours of professional courses, professional course teachers often do not pay attention to “curriculum ideological and political”, leading to students only mastering professional knowledge and ignoring the cultivation of professional ethics. In recent years, financial fraud incidents have occurred from time to time, and the industry and academia have traced back to the source. One of the important reasons is that the implementation of the concept of “curriculum ideological and political” is not enough. Therefore, as a college teacher, we must strengthen our political position, strengthen our sense of identity with ideological and political education, take the idea of curriculum education deeply rooted in our hearts, and reflect the action of curriculum education in ordinary classes. In addition, while carrying out ideological and political education for students, teachers should also strengthen their self-cultivation and fully practice “moral standing, learning and teaching by virtue”.

4. Conclusion

To sum up, as the main position of “ideological and political education in the classroom”, colleges and universities must implement the goal of ideological and political education, create efficient accounting class teaching, and cultivate high-quality and compound talents.

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