

Research on the teaching practice of management accounting “Curriculum Ideology and Politics” in higher vocational colleges

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Abstract: With the rapid development of intelligent times, the traditional accounting model realizes the development of the transformation to management accounting, which also puts forward higher requirements for the talent training in our country. The demand for high quality compound management accounting talents is increasing continuously in our country, and the requirements for talents continue to improve. Therefore, management accounting in higher vocational colleges should constantly improve personnel training, ensure that the content of management accounting keeps pace with The Times, and better train high-quality talents and deepen management accounting courses. Based on this, this paper analyzes and researches the teaching of management accounting “curriculum ideology and politics” in higher vocational colleges for reference.

Key words: Higher vocational colleges; Management accounting; Curriculum thought and politics

Foreword

As a kind of post under the background of contemporary market economy, management accounting aims to strengthen the economic management of enterprises, so as to bring out the economic benefits, and realizes the supervision of the whole economic process through the deep processing and reuse of financial and accounting information. As the core course of big data accounting, big data and financial management in higher vocational colleges, management accounting plays an important application value in personnel training.

1. The significance of management accounting “curriculum thinking and politics”

Under the background of education in the new era, it is clearly proposed to make good use of the main channel of “classroom teaching”, and all courses should be combined with curriculum thought and politics, so as to form a synergistic effect. Therefore, the implementation of curriculum ideological and political education is to implement the basic task of moral education requirements, it can fully solve the students moral quality is not strong, ideals and beliefs are not firm, so as to better solve the problem of professional curriculum teachers rigid ideology, improve the quality of talent training. From the actual situation, accounting as a relatively large number of employment of a profession, practitioners master the content related to the unit financial information, the importance of professional quality is self-evident. Colleges and universities should strengthen the cultivation of talents and cultivate talents with strong comprehensive quality, so as to lay a solid foundation for the financial work of the unit, so as to better carry out moral education, promote students to form a good professional spirit quality, and lay a solid foundation for their future to the society.

2. Management accounting contains ideological and political elements

College professional course is a hidden course to carry out ideological and political education, which is complementary to ideological and political theory courses. The shaping of college students’ values should be based on professional knowledge and integrated into the content of ideological and political elements. The development of ideological and political teaching of professional courses should be combined with the actual situation and characteristics of students, combined with the actual characteristics of the course, excavating the ideological and political elements contained in it, using a variety of methods, planned and conscious integration of various course contents, to realize the effective combination of educational value guidance and knowledge teaching, so as to play an important role in teaching and educating people. Cultivate students to form professional quality talents.

As a core professional course, Management Accounting is more closely related to students’ life and work. However, considering the contradiction of students’ work and practical needs, this course has strong practicality. As a core professional course, it covers a wide range of knowledge points, involving the content of forecasting analysis, budget management and business decision-making, and has strong application characteristics.

3. Tthe basic guarantee of ideological and political development of management accounting course

Under the background of the new era, higher vocational colleges should build an all-round and multi-field education system for management accounting courses, which requires strengthening the construction of teaching resources and using various platforms to help, so as to ensure that the teaching work can meet the rapid development of social economy.

(1) Promote the construction of teaching materials and develop curriculum ideological and political resources

The construction of teaching materials and resources is a weak link in various subject areas, which is also the direction that needs to be constructed. As for the management accounting course, we should construct the excellent teaching material resources and strengthen the localization construction. The teaching materials of management accounting should be combined with the characteristics of management accounting, break the western theory, and reform according to the actual situation of our country, so as to produce high-quality teaching materials. In addition, we should strengthen the three-dimensional construction of teaching material resources and strengthen the

construction of curriculum ideological and political mechanism. As for the existing teaching resources, management accounting has not been integrated into the content of ideological and political education, and the amount of curriculum ideological and political resources is not enough. Therefore, only by sorting out the teaching knowledge points of the course, can we find the meeting point of ideological and political education, design tasks with ideological and political elements, and develop a structured teaching resource system, which is more in line with the education law of the new era, which is also the direction of future efforts.

(2) Improve teachers' quality and strengthen teachers' communication

Management accounting involves a large number of elements related to financial information and non-financial information. Influenced by the increasingly rich material life and the Internet world, current college students are prone to the interference of more external information, resulting in the characteristics of utilitarianism in learning, and it is difficult to deeply understand and grasp things and problems, which also directly affects their value judgment. The development of ideological and political education needs to fully penetrate more materials, philosophy, history, society, politics, culture and other points into it, so as to encourage the establishment of corresponding emotional bonds and stimulate students' learning motivation. Teachers should strengthen their own knowledge learning, enhance the knowledge reserve, and constantly accumulate knowledge, in order to improve the overall effectiveness of teaching. In order to better let teachers understand and grasp the elements of ideological and political curriculum, it is necessary to extract the content and key points, make full use of the APP such as learning Power, so that students can have emotional resonance. Secondly, the linkage mechanism of college counselors + professional course teachers should be established to better understand students' learning dynamics and fully combine theory and practice, so as to better improve the overall effectiveness of curriculum ideology and politics.

(3) Make use of the second classroom to jointly promote curriculum ideology and politics

To carry out the second classroom in the course of teaching practice, it is necessary to make full use of the first classroom, so as to strengthen the effective penetration between ideology and politics and teaching content. Schools can build college students accounting skills competition, financial big data competition, intelligent finance and taxation competition and other events, so as to continuously enrich the content of management accounting, strengthen professional skills through preparation competition, improve students' personal quality and ability. In order to carry out in-depth cultural and technological exchange activities in various fields and cultivate students' thinking ability and quality, it is necessary to track through the form of enterprise observation and social practice, so as to expand the ways and methods of ideological and political courses and improve the overall educational effectiveness of ideological and political education. Moreover, relying on the practical education work of colleges and universities, the construction of cultural quality education base should be strengthened, so that students can perceive the characteristic changes of the new era, so as to recognize their mission and contribute their own strength to the social development.

(4) Combined with the development of The Times, promote curriculum ideology and politics

In the current teaching of higher vocational colleges, students still have the problem of unclear learning goals and learning directions, and they have not established a clear orientation for their future career development. Under the impact of multi-culture, if we want to guide them to keep their original intention and mission, we need to pay a long and arduous struggle. The ideological and political curriculum of higher vocational colleges is not an isolated course, it is a systematic course, which needs to do a good job in the overall planning and construction. Curriculum thought and politics is a continuous work, the curriculum continues to integrate the elements of thought and politics, and students' thoughts continue to change. The guidance required for students in each stage is also different. For example, in the first semester, more emphasis is placed on guiding students' values and guiding them to focus on personal growth, thus encouraging them to serve the society. Students can achieve sustainable growth in the course of ideological and political development. The course of Management accounting is generally set in the third and fourth semesters. Students at this stage are about to start their jobs. With the accumulation of ideological and political achievements and professional theoretical achievements in the previous stage, they will pay more attention to students' ideological construction and better achieve personal achievements.

4. Construction of ideological and political education system of management accounting course

In the educational background of the new era, to carry out ideological and political education around moral education, it is necessary to integrate curriculum knowledge and ideological and political points, build an integrated educational mechanism, and lay a solid foundation for improving the quality of teaching.

(1) The entry stage -- the introduction of theory

The development course of management accounting in our country explains the development law of things. Teachers should carry out teaching work according to the development history of management accounting in our country, fully study the development history of management accounting, and master its characteristics. Management accounting can realize the integration of industry and finance, and realize the symmetry of information. Under the background of the new era, the rise of big data and the Internet of Things provides a solid foundation for the development of management accounting. The integration of digital information technology in management accounting has greatly improved the accuracy of information transmission, thus helping to promote the development of new finance. The development of management accounting in China also shows that the development of things has the characteristics of zigzag, which requires us to combine the development direction of management accounting and multi-disciplines, guide students to correctly understand the new technical skills, so as to better judge social problems, solve practical problems, and seize the opportunity for development.

The basic theory of management accounting involves elements such as concept characteristics, function and professional ethics. In

teaching, teachers should combine these points to carry out teaching work, so as to encourage students to further study the connotation of accounting, guide students to better understand the characteristics of China's economic development, understand the development trend of the industry, and integrate personal value with social and economic development.

(2) Advanced stage -- master the basic method

The craftsman spirit is vocational education. Under the background of new finance and economics, the education work of higher vocational colleges should consolidate their professional knowledge and pay attention to the formation of craftsman spirit, so as to enhance their professional quality. In this period, the course teaching mainly focuses on the basic methods and tools of management accounting, and expounds the specific knowledge points of management accounting, which needs to combine the relevant ideological and political elements to train students to form a good quality and ability. At this stage, the curriculum focuses on introducing the methods of management accounting, expounds the specific knowledge points of management accounting, involving the value chain management, activity-based costing, cost-volume-profit analysis and other points. Teachers should combine the ideological and political points of each knowledge point to carry out teaching, cultivate students to form a good sense of professionalism and integrity, so that students can form a better accounting professional quality. In addition, higher vocational colleges should constantly improve the training of talents, use more practical teaching methods in teaching, pay attention to the problem-oriented teaching method, and guide students to find their own problems, learn relevant professional knowledge from daily life, and do a good job in communication and discussion. In addition, teachers can adopt the case teaching method and pay attention to the application of localized cases, so as to let students understand the national conditions and social development characteristics of our country, and better achieve the expected curriculum teaching goals.

Among them, teachers can substitute the innovative cost control method of Shanghai Railway Bureau, focus on the key point of the integration of quality and efficiency, promote the construction of supporting resources, and realize the effective control of maintenance costs, so as to better deal with the problem of cost lean and better solve the problems in railway transportation. Among them, teachers can carry out teaching analysis according to the case of "Liangpin" Group, so that students can learn the phenomenon of loss due to the lack of strategic layout and cost control in the past two years, and build corresponding platforms based on the needs of consumers to obtain the corresponding vitality of development, and better reflect the concept and importance of management.

(3) Integration stage -- strengthen professional competence

With the rapid development of China's economy and society, information technology has realized the upgrading, and the society pays more attention to the training of financial and accounting talents. Therefore, after completing the study of basic tools and methods of management accounting, we should set up corresponding systematic analysis projects for modules in each field, so as to help students understand and learn the internal logic points between knowledge and establish a more systematic and perfect knowledge structure system. In order to better refine the elements of ideology and politics, teachers should pay attention to the supply of ideological and political content in the curriculum, strengthen students to form a good financial literacy and a good moral quality. For example, after the completion of the study of strategic management, they should use new strategic management tools to carry out analysis, so as to improve students' comprehensive analysis ability, better understand the state's support and subsidies for the new energy industry, strengthen self-analysis, so that students can learn how to develop their strengths and avoid weaknesses, and improve their own problems.

Epilogue

To sum up, higher vocational college curriculum ideology and politics is a continuous exploration process, which needs to do a good overall design planning, grasp the basic pattern of economic development. As a core course of finance and accounting under the background of new finance and economics, management accounting should penetrate the contents of national conditions education, value cultivation and other fields, mobilize students' learning enthusiasm, let students achieve hard work in the stage of the new era, and promote students' learning and development.

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