

The application of Thinking and politics in accounting teaching in Big Data era

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Abstract: Ideological and political education in colleges and universities is the top priority of personnel training in colleges and universities, and an important way to practice socialist core values. In order to implement the fundamental task of moral education and integrate ideological and political education into the whole process of education and teaching, this paper makes a preliminary exploration of the introduction of big data and accounting teaching to “curriculum ideological and political education”, combines ideological and political education with professional education, so that professional courses can really participate in the work of educating people in colleges and universities, reflecting the value of educating people.

Key words: ideological and political education; Big data and accounting course; And “ideological and political” integration points

In colleges and universities, ideological and political education for college students is often in the “island” situation, professional teaching does not integrate ideological and political education, can not effectively play the role of moral education of professional courses. In the “National Conference on Ideological and Political Work in Colleges and Universities”, it is further pointed out that ideological and political work in colleges and universities is related to what kind of people, how to train people and for whom to train people. It is necessary to persist in taking moral cultivation as the central link of ideological and political work in colleges and universities, run ideological and political work through the whole process of education and teaching, realize coordinated education, whole-person education, whole-process education and all-round education, and strive to open up a new situation in the development of college education in China.

1. Analysis on the integration of big data and accounting course “ideological and political”

When explaining the development of China’s ancient accounting discipline in the general theory project, through explaining the viewpoints of Confucius, Mencius and Han Feizi on accounting in history, the content of our traditional culture is integrated: the origin of accounting thoughts and behaviors, the social and economic basis and accounting, the origin and spread of double-entry bookkeeping, and the accounting method of the ancient Chinese classic “four-legged account”. Let the students understand China’s long civilization at the same time, increase students’ cultural confidence, establish national cultural self-confidence and patriotic feelings. When explaining the knowledge point of the travel reimbursement process of the receivables business, students are required to establish a sense of service company, know that the financial personnel should account for each business with a fair and objective attitude, strictly abide by accounting standards, have a rigorous work style and professionalism, and develop good professional habits. When the knowledge point about the change of value-added tax rate in the inventory project is combined with the change of China’s tax system and the rapid increase of the wealth of the country and the people, the importance of tax reduction and fee reduction is integrated in reducing the tax burden of enterprises, enhancing the national economic strength and benefiting the people. Let students feel more directly the earth-shaking changes that have taken place in China since the founding of New China and since the reform and opening up, the prosperity of the motherland, and increase students’ confidence in China’s system and road. When explaining the intangible assets project, Huawei was included in the “entity list” controlled by the US Department of Commerce in combination with the Sino-US trade war. Huawei has long made the assumption of ultimate survival, and will continue to serve customers and realize the case of “technological independence”. Integrate the concept of independent innovation. Let the students deeply feel that the company should conscientiously carry out research and development, carry out technological innovation, and as contemporary college students should conscientiously engage in knowledge. When explaining the knowledge points of debt projects about taxes and fees to be paid, combined with the star tax evasion was a huge fine, integrated into the practice of “socialist core values” in the legal concept. Through the negative case of star tax evasion, let the students truly feel the “tax evasion and tax resistance, tax cooperation glory”, stimulate the students’ feelings of home and country and sense of responsibility, and be a conscious tax law-abiding good citizen. When explaining the income knowledge point, let the students investigate the economic and social benefits of the Dragon Boat Festival promotional activities of the merchants to promote the traditional cultural festivals. Arouse the sense of urgency of college students to attach importance to and protect traditional culture, and arouse the sense of responsibility of Chinese sons and daughters to inherit 5,000 years of historical civilization. Let the students feel Qu Yuan concerned about the country and the people, outstanding personality pursuit, feel the dragon boat race transmission of unity and cooperation, the spirit of fighting. Through the traditional culture education, arouse the contemporary college students to the Chinese traditional culture festival cultural value identification, so that they establish a high degree of national cultural identity, stimulate their national culture consciousness and national culture confidence. When explaining the preparation of financial reports, I should use my hands and brain together, use the craftsman spirit of excellence and the scientific spirit of seriousness and seriousness, handle the bill business carefully and accurately, audit the original documents independently and fairly, prepare the accounting vouchers in a standardized manner, complete the registration of the account book and prepare the accounting statements. Consciously maintain the national interests, social interests and collective interests through the simulation of the company’s business, provide accounting statements to be true and accurate, reflect objective and fair, and do not whitewash the statements. Thus practicing the concept of justice and

integrity in the “socialist core values”, and developing good professional quality and professional ethics such as carefulness, responsibility and responsibility.

2. Design of big data and accounting curriculum ideological and political framework based on the analysis of curriculum ideological and political needs

1. The key to the high-quality development of the country is to rejuvenate the country through science and technology and strengthen the country through talents. Training high-quality talents is the fundamental guarantee for achieving high-quality development

To cultivate talents, we must correctly answer the questions of “how to train people”, “What kind of people to train” and “for whom to train people”. It is necessary to combine the cultivation of talents with the cultivation of talents, integrate the curriculum thinking and politics into the accounting course teaching, integrate the excellent Chinese traditional culture, Marx’s historical materialism, Chinese modernization theory, etc., and realize the organic unity of knowledge imparts and value shaping. To achieve high-quality development, we must educate talents for the country and the Party, cultivate talents to serve the country and the people as a career goal, mind the world, with dedication and sacrifice spirit; In the teaching process, by analyzing and interpreting the consequences of accounting information, students are trained to view the economic operation activities of the organization more from the perspective of the state and society, rather than just pursuing the short-term interests of the organization.

2. Curriculum ideology and politics is the endogenous demand for realizing the rapid development of the accounting industry

In recent years, the development of emerging technologies such as artificial intelligence and big data has brought great challenges and great opportunities to the accounting industry. In order to accurately grasp the economic operation law of an organization, it is necessary to understand the great changes facing the accounting industry. Intelligent technology has greatly reduced the cost of providing accounting information and sharing accounting information, but the essence of accounting is still an information system, accounting information will guide the allocation of social resources, what kind of accounting information, how to provide accounting information, how to use these accounting information, what kind of professional ethics, professional spirit, professional responsibility are needed in it. It is still the focus of ideological and political education after the intelligent transformation of accounting.

3. Curriculum thought and politics is the inevitable requirement to achieve the goal of “accounting” curriculum education

Using accounting information to make scientific decision is based on the premise that accounting information meets certain quality requirements. The accounting information that meets the quality requirements of reliability, relevance, timeliness, comparability, importance, comprehensibility and prudence is the accounting information that is conducive to scientific decision making. Among them, reliability is the primary quality requirement of accounting information, which requires accountants to provide accounting information objectively according to the real business, comply with the provisions of accounting standards. Honesty education and compliance with the rules education are the important teaching objectives of accounting curriculum. How to condense the ideological and political education goals of “Big Data and Accounting” course, how to make these ideological and political education goals can be effectively implemented, and how to design the ideological and political key points of relevant courses, etc., to solve these problems is particularly important for effectively playing the role of the course in the cultivation of economic and management talents.

3. The expected effect of big data and accounting “ideological and political” course outlook

Under the guidance of the concept of “Curriculum Thinking and politics”, the teaching concept, teaching method and teaching content of “Big Data and Accounting” course will be changed accordingly.

1. The change of teaching content

Under the guidance of the idea of thinking and politics, the socialist core values run through the whole teaching process, and integrate with the teaching of accounting professional knowledge, give full play to the ideological and political education function of professional courses, so that professional courses can truly realize the work of college education and realize the value of education. The teaching content of “Big Data and Accounting” will reflect the ideological, theoretical, realistic and forward-looking, to achieve the unification of theory and practice. Under the ideological and political perspective of professional courses, in the classroom theoretical teaching, students can form a healthy world outlook, outlook on life, values, rule of law and ethics, develop a good accounting professional quality, have accounting professional ethics, accounting professional code of conduct, practice socialist core values in their daily work, and do “love their job, follow the standards, and do not falsify accounts”.

2. The change of teaching philosophy

The idea of “curriculum thinking and politics” will gradually form in the teaching of accounting major. Teachers will take the initiative to improve their teaching ability of self-curriculum thinking and politics, and explore the ideological and political education resources of accounting major curriculum in the teaching process. In the selection of course materials, case selection and activity arrangement, the teachers cleverly and naturally integrate the ideological and political content, convince people with reason and move them with emotion, combine professional knowledge and emotional education into one, and combine professional education and ideological and political education to achieve the effect of “sneaking into the night with the wind, wetting things silently”. Teachers of big data and accounting will make good use of the campus classroom platform, make good use of the campus culture, practice the core values of socialism with their own practical actions, and ignite students’ yearning for truth and beauty with their knowledge, experience and experience. To be a “four good teachers” with ideals and beliefs, moral sentiments, solid knowledge and benevolence.

3. The change of teaching mode

This course will realize the transformation from the traditional teaching mode of “cramming”, in which students are listened to, to the interactive teaching mode in which students are the main body. Try to use a variety of heuristic, experiential, interactive methods, in order to meet the students’ expectations of the course. The university MOOCs, wechat, micro movies, micro lessons, micro blogs and other new technological means are comprehensively used to combine offline and online to make specialized courses active. The blended teaching mode of “Big Data and Accounting” combining offline and online teaching is divided into three stages: “information technology means teaching + class discussion + teaching guidance”. In blended teaching, knowledge points and accounting professional ethics relying on professional judgment are placed in the classroom for face-to-face communication between teachers and students, which avoids the lack of moral emotion and omission of knowledge points caused by online education, and is conducive to the formation of students’ outlook on life and values. The interactive teaching method takes homework as the bridge and students’ prepared interaction as the basis, and realizes teacher-student classroom interaction through team work, homework presentation, teacher-student interaction, classmates’ grading and other aspects, so as to improve students’ enthusiasm for the course.

4. The integration of “curriculum ideology and politics” and accounting professional ethics education is divided

For accounting major courses, “curriculum thought and politics” does not mean to add special links in professional courses, but needs to organically combine with accounting professional ethics education, through more scientific teaching content arrangement, innovative teaching methods and means to enhance the already moral education of professional courses.

The integration of “curriculum thought and politics” and accounting professional ethics education includes the following aspects:

1.The integration point of teachers. The specific implementers of “curriculum thinking and politics” are still the professional teachers of accounting major itself.

2.The fusion of teaching content. The teaching resources that originally play the role of accounting professional ethics education in professional courses can be sold and used, and these contents have been complied with the ideological and political requirements of Taiwan courses.

3.The fusion of methods. Through the long-term accumulation of accounting professional ethics teaching practice, the proven effective teaching methods can be implemented in the “curriculum ideology and politics”.

4.The integration path of “curriculum thought and politics” and accounting professional ethics education.

5. The integration path of “curriculum ideology and politics” and accounting professional ethics education.

The integration path of “curriculum thought and politics” and accounting professional ethics education is essentially an effective path combining “carrier and exploration” of curriculum thought and politics with knowledge teaching and value guidance. Integration is not to directly copy the traditional professional ethics education, nor simply equate the traditional professional ethics education with curriculum ideology and politics “, but to find the right integration point, take the implementation of curriculum ideology and politics as an opportunity to comprehensively improve the effect of ideological and political education, and help the goal of educating people in the whole process and in all aspects.

1. To improve the ideological and political education level of accounting professional course teachers. On the one hand, teachers of professional courses should strengthen their self-consciousness of moral education and the sense of responsibility of moral education, and consciously improve their ideological and political level through learning. On the other hand, teachers of professional courses can communicate with teachers of ideological and political courses to learn effective ways of ideological and political education.

2. Dig deep into the integration of ideological and political courses in professional courses to further enrich the elements of ideological and political education in professional courses. Expand the extension of professional ethics education according to the characteristics of different professional courses, and raise the relevant content to the dimension of world outlook, life outlook and values. Fully combine and refine the teaching content.

3. Innovate teaching methods, fully mobilize students’ subjective initiative, and realize the internalization of ideological and political education effects. For example, the situational teaching method is combined with case teaching, allowing students to actively express their real ideas in the face of practical and specific problems. Students with different views can debate, and then the teacher will give correct guidance through comments.

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