

Integration of Ideological and Political Education into the Teaching of Big Data and Accounting Major in Higher Vocational Colleges

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Abstract: With the rapid development of science and technology, the accounting industry is gradually transforming and upgrading to intelligent finance and taxation, which makes the market strengthen the demand for big data and accounting professionals. Excellent accounting practitioners not only need to master solid and rich accounting theoretical knowledge and practical skills, but also have the correct ideological values, can follow the accounting industry ethical standards and professional ethics, take the initiative to adapt to the development of the industry changes, practice the spirit of artisans. In this regard, teachers majoring in big data and accounting in higher vocational colleges should pay attention to infiltrating ideological and political education in their teaching, so as to establish correct ideological values and promote the all-round development of students. Based on this, this paper probes into the integration path of ideological and political education in the teaching of big data and accounting major in higher vocational colleges, in order to provide references for educators.

Key words: Higher vocational colleges; Big data and accounting major; Ideological and political education; Teaching reform

Introduction: In 2020, the Guiding Outline of Ideological and Political Construction of Curriculum in Colleges and Universities issued by the Ministry of Education clearly proposed that colleges and universities should sort out the ideological and political elements in the content of professional courses, and promote the organic combination of professional course teaching and ideological and political education. The major of Big Data and accounting belongs to the major of finance and economics, and its development started relatively late. Teachers should pay attention to exploring a new path of ideological and political education, effectively integrate ideological and political elements into professional teaching, so as to meet the requirements of educational development in the new era, help students understand the laws, regulations and related policies of relevant majors and industries, and enable students to pay deep attention to social practical issues. Enhance students' professional quality of accounting, and train students to be high-quality accounting talents with both morality and ability.

I. The importance of integrating ideological and political education into the teaching of big data and accounting major in higher vocational colleges

In 2020, the Ministry of Education issued the Guidelines for the Construction of Ideological and Political Education in Colleges and Universities clearly proposed that ideological and political education should run through the personnel training work, comprehensively promote the construction of ideological and political education in the course, and give full play to the role of each course in educating people. In this regard, the curriculum of big data and accounting in higher vocational colleges should effectively penetrate the curriculum ideological and political education, tap the ideological and political education elements contained in the teaching of professional courses, fully develop the value shaping function of the curriculum to promote the all-round development of students, and improve the quality of talent training. The course of Big data and accounting involves multi-disciplinary knowledge, including macro and micro economics, financial accounting, cost accounting, accounting computerization, etc. The course can support students to engage in accounting, cashier, financial management and enterprise management, etc. Through the course of ideological and political teaching, it can cultivate students' craftsman spirit, hard-working spirit, teamwork consciousness, etc., and help students better adapt to the workplace environment. They can calm down to face complex engineering cases and help the good development of accounting career. Traditional ideological and political education is mainly implemented by ideological and political teachers, and the teaching method is mainly based on theoretical indoctrination, which makes the ideological and political education lack of effective integration with professional knowledge points, which is not conducive to the development of students' professional quality, and makes students unable to effectively participate in team cooperation and lack professional spirit in the early stage of their career, which is not conducive to the career development of students. Through the ideological and political construction of the curriculum, ideological and political education is infiltrated into the teaching of big data and accounting majors, which can not only impart relevant professional knowledge, but also cultivate students' craftsman spirit and hard-working spirit, laying a good foundation for students' future employment and career development. Under the background of the accelerated and efficient development of the digital enabling economy, the society has raised the ability requirements for accounting practitioners. The ideological and political education in the teaching can guide students to explore hot topics such as the development of the accounting industry, digital economy and accounting transformation, so as to cultivate students' critical thinking ability and deepen their understanding of the industry knowledge. So that students can better adapt to the development of the accounting industry.

II. The integration strategy of ideological and political education in the teaching of big data and accounting major in higher vocational colleges

1. Set the goal of talent training to meet the demands of social development

In order to give full play to the education function of professional courses, teachers should pay attention to the reasonable setting of

talent training goals, integrate the requirements of modern social development into talent training, and ensure the effective integration of scientific and technological innovation, big data financial analysis and other elements, so as to meet the demands of social development and help students better adapt to their posts. Through the analysis of big data accounting positions, the following goals can be established: First, keen ability to observe problems. The society focuses on financial issues, accounting practitioners need to have the eyes to find problems in time, keenly observe the problems existing in financial management, and be able to explore management optimization plans combined with the actual needs of enterprise development. Both those engaged in accounting research and those engaged in accounting practice should be good at finding practical problems and take problems as the starting point to promote accounting reform. Accounting is a comprehensive work, involving problems across many fields, teachers need to focus on the core knowledge of the accounting industry, build a perfect education curriculum. Second, a solid foundation of knowledge and skills. In order to meet the job requirements, students majoring in big data and accounting need to have a rich knowledge and skills foundation, not only to master professional knowledge and skills related to big data and accounting, but also to have knowledge in the field of enterprise management, intelligent finance and taxation, so as to adapt to the development of information technology, keep up with the development of The Times, and do not close or blindly follow, so as to promote the development of accounting career. Financial management is an important foundation to promote the development of enterprises, and it is the focus of enterprises. In the future development, high-quality practitioners are needed to build together in order to achieve sustainable development. Third, the ability to learn across disciplines. Practitioners need to have a broad perspective and be able to learn across disciplines. In this regard, teachers should focus on providing students with rich learning resources through interdisciplinary and cross-institutional means, so as to promote students' learning of multiple subjects.

2. Construct a reasonable curriculum system and promote the integration of ideological and political elements

In the teaching of professional courses, teachers should build a collaborative education system, and effectively integrate educational elements such as ideals, beliefs and professional ethics in professional disciplines into professional teaching to help students develop in an all-round way. It can be mainly started from the following aspects: First, ideological and political elements infiltrate general education courses. General courses are the basic courses for accounting majors. Teachers should set up ideological and political education system in combination with general courses, so as to highlight the professionalism of accounting courses, emphasize students' social participation and social construction, and effectively develop students' ideological and political literacy. General courses for accounting majors include physical education, labor courses, employment and entrepreneurship courses, traditional culture courses, etc. Teachers should guide students to break through the limitations of the profession, analyze the social value of accounting from a social perspective, and analyze the path to realize the value of accounting positions, so as to improve the moral quality of students and make them willing to contribute their strength to the development of society. In the teaching of general courses, teachers can introduce cases related to professional ethics to warn students, so that students can consciously abide by moral standards and professional ethics. Second, ideological and political elements should be integrated into the teaching of professional courses. Teachers should make overall planning for professional courses and build a perfect education system. For example, for accounting courses, teachers should focus on intelligent technology to extract technical innovation, adhere to standards and other ideological and political elements, so that students can correctly understand the work function of accounting, stimulate students' innovation spirit; For financial management courses, teachers can start from the work content, extract social responsibility awareness and professional value and other ideological and political elements, guide students to establish lofty ideal goals; For the practical operation course of accounting information system, teachers can focus on the practical operation process of big data, refine the ideological and political elements such as precise operation and scientific and technological innovation, effectively consolidate the accounting professional foundation of students, and cultivate students' good professional quality. Thirdly, ideological and political elements are integrated into practical practice activities. Accounting positions are highly practical. Teachers should pay attention to combine students' employment needs and employment directions, reasonably set ideological and political education activities, and improve students' ability to adapt to positions. In this kind of courses, teachers should pay attention to explaining the cutting-edge trends of the development of the industry, so that students can form a value recognition of the technological progress and application innovation of the accounting industry, and promote the common development of students' accounting professional skills and professionalism.

3. Introduce information-based teaching resources and innovate curriculum teaching activities

In order to effectively enhance the effect of ideological and political education of big data and accounting major, teachers should pay attention to the introduction of information-based teaching resources, innovate classroom teaching activities, and give full play to the main channel function of the classroom. It can be started from the following aspects: First, integrate information-based teaching resources. Accounting discipline is closely connected with the industry, teachers should pay attention to the integration of teaching industry frontier resources, including case resources, practical project resources and so on. For example, teachers should consciously accumulate the content of industry cases and integrate them into teaching case information, film and television materials and network news, so as to deepen students' understanding of professional ethics and legal issues, so as to cultivate students' professional responsibility. Teachers should strengthen the understanding of smart finance and taxation, lead students to analyze the similarities and differences between traditional accounting forms and big data accounting forms, so that students can intuitively feel the impact of technological innovation on the development of the industry. Through cooperation with enterprises, teachers introduce enterprise-related projects and tasks into the classroom, guide students to participate in post practice activities, provide students with a real learning environment, promote students' integration of knowledge and action, enhance students' vocational post cognition and practical ability, and realize the value of ideological and political education. Second, the construction of online and offline mixed teaching mode. Online and offline mixed teaching can provide students with a new learning

experience. Teachers can upload the teaching content of new accounting technology to the network platform, and introduce ideological and political cases and materials into the teaching, so as to guide students to learn independently, master professional skills and improve their own ideological and political level. Online, the platform teachers can provide students with hot news and fresh cases and other content, guide students to carry out in-depth exploration of accounting related ideological and political issues, guide students to establish correct ideological values. Online platform provides an effective carrier for the dissemination of ideological and political materials. Teachers should strengthen the exploration and application of online platform, so as to innovate courses and ideological and political teaching methods, activate students' enthusiasm for learning ideological and political theories, and help students develop well.

4. Develop school-based ideological and political teaching materials to enhance the effect of ideological and political education

In order to promote the effective integration of ideological and political elements in the major of big data accounting, schools can develop corresponding teaching materials, which can mainly start from the following aspects: First, integrate ideological and political cases. There are abundant cases in the accounting industry. Teachers should pay attention to combining teaching content, mining relevant case information, introducing cutting-edge classic cases into textbooks, writing interesting case books, guiding students to analyze ideological and political elements in cases, so that students can master professional skills and establish correct professional concepts. The second is to develop project-style teaching content. The teaching of accounting courses needs to keep up with the development of The Times and constantly update. Teachers should pay attention to developing project-based content in teaching, introducing real projects from enterprises, further integrating knowledge points of accounting courses, and enabling students to master accounting skills in participating in project activities. Third, schools and enterprises should jointly participate in the compilation of teaching materials. Accounting industry is closely related to positions in enterprises. Schools should take school-enterprise cooperation as an opportunity to jointly compile accounting teaching materials with enterprises, so as to integrate elements such as professional quality and accounting etiquette into professional courses. In this process, the school should establish in-depth cooperation with the enterprise, actively explore the excellent corporate culture and accounting concepts, understand the enterprise spirit and post ability standards, integrate them into the personnel training work, truly achieve the joint education of accounting talents, create a good moral education atmosphere, and lay a good foundation for students' future employment and development.

Epilogue

To sum up, high-quality talents are the necessary support for the development of enterprises and the development of the country. As the cradle of cultivating talents, higher vocational colleges should take the initiative to implement the fundamental task of cultivating morality and cultivating people, and effectively integrate ideological and political education into the teaching of professional courses. In the new era, the major of big data and accounting should not only pay attention to the cultivation of students' accounting related professional skills, but also take into account the edification of ideological and political literacy, enhance the professional ethics of students, and train students to be high-quality financial and accounting talents with both morality and talent. In the process of teaching exploration, teachers should combine the new demands of social development for accounting practitioners, effectively refine ideological and political elements, promote the effective integration of the four elements with curriculum teaching, promote the innovation of teaching methods, and enhance the effect of curriculum ideological and political construction.

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