

Practice and Reflection on Ideological and Political Construction of Finance and Accounting Courses in Universities

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Abstract: With the continuous promotion of higher education reform, the cultivation of talents in universities not only requires solid professional knowledge and skills, but also requires noble moral character and firm ideal beliefs. Therefore, integrating ideological and political education into the courses of finance and accounting majors, achieving an organic combination of knowledge transmission and value guidance, is of great significance for cultivating high-quality finance and accounting talents with both morality and talent. However, in the practice of ideological and political construction in accounting courses, there are still many challenges and problems, including insufficient awareness of ideological and political construction among teachers, low teaching ability of ideological and political education among teachers, and insufficient resources for ideological and political construction in courses. In this regard, it is necessary for financial and accounting teachers in universities to accelerate the exploration of the path of course ideological and political construction, deeply explore the ideological and political elements in financial and accounting courses, integrate ideological and political content such as socialist core values, professional ethics, and the spirit of the rule of law into the teaching process, and guide students to establish correct worldviews, outlooks on life, and values. This article delves into the problems in the ideological and political construction of financial and accounting courses in universities, and proposes corresponding construction paths, hoping to provide effective references.

Key words: Universities; Accounting major; Course ideological and political construction; Practice and Reflection

Introduction

In the perspective of “great ideological and political education”, it is required to integrate and develop ideological and political education with professional education. As a discipline closely related to social economy, the construction of ideological and political education in finance and accounting courses is not only related to the professional growth of students, but also directly related to the healthy development of the future economy and society. By delving into the ideological and political elements in the courses of finance and accounting, students can be effectively guided to establish correct economic, professional, and values, and cultivate their sense of social responsibility and mission. At the same time, this is also an inevitable requirement for improving the quality of financial and accounting education and promoting the connotative development of higher education. Therefore, the construction of ideological and political education in the courses of finance and accounting in universities is an important and challenging task that deserves our in-depth exploration and practice.

I. The problems in the ideological and political construction of financial and accounting courses in universities

1. Insufficient awareness of ideological and political construction among teachers

Although universities generally advocate the concept of “curriculum ideological and political education”, in practical operation, the understanding of moral education responsibilities among teachers in various disciplines is not unified. Some accounting teachers are not fully aware of their role in moral education. They overly rely on ideological and political theory courses as the main means of ideological and political work, ignoring the potential impact of professional courses in cultivating students’ values and professional qualities. Some teachers have a narrow understanding of ideological and political education in the curriculum, only considering it as the responsibility of ideological and political theory teachers and counselors, while paying insufficient attention to the exploration and infiltration of ideological and political elements in the course content they teach. In addition, professional ethics play a crucial role in teaching finance and accounting, and neglecting this aspect may lead to deviations in students’ career choices and future expectations. Especially for college students who are in a critical period of shaping their values, their understanding of knowledge is easily guided. If education and guidance are not appropriate, it may lead to blind acceptance of Western economic perspectives and even foster blind worship of foreign cultures, which undoubtedly weakens the effectiveness of ideological and political education in the curriculum. Therefore, it is particularly important to establish a comprehensive and in-depth awareness of ideological and political education in the curriculum, so that financial and accounting teachers can integrate ideological and political elements into their professional teaching.

2. Teachers have low ability in ideological and political education teaching

The effective implementation of “ideological and political education in the curriculum” largely depends on whether teachers have the ability to deeply explore the ideological and political elements contained in the subject and integrate them into student cognition. However, the actual situation shows that some finance and accounting teachers, despite using case analysis in their teaching, fail to fully integrate substantive ideological and political issues, leading to difficulties for students to understand and resonate, and thus causing confusion about the curriculum. The ideological and political elements in management courses often appear obscure, which makes the integration of ideological and political education into management teaching unsatisfactory, and weakens students’ sense of value identification with professional knowledge. Some finance and accounting teachers are aware of the educational function of professional courses and attempt to

integrate ideological and political education, but their methods are not appropriate. They forcefully insert ideological and political content, resulting in a rigid connection between professional courses and ideological and political content, which leads to students developing resistance. In practical aspects such as enterprise sand table simulation, teachers need to improve their ability in course ideological and political construction. The scheduling of class hours is unreasonable, overly focused on demonstration, reduces the opportunities for students to independently solve problems, and hinders the cultivation of team collaboration and adaptability.

3. Insufficient resources for curriculum ideological and political construction

In the process of promoting the concept of “curriculum ideology and politics”, the development of financial and accounting professional education resources is facing challenges. Firstly, the imbalanced distribution of textbook content limits the full utilization of ideological and political elements. For example, there is a bias in the distribution of ideological and political content in the Intermediate Financial Accounting textbook, mainly focusing on the introduction, while professional knowledge dominates and ideological and political elements are limited, resulting in an imbalanced structure of the textbook and a significant discount on the actual effectiveness of “course ideological and political education.” Secondly, textbooks as a single resource are no longer sufficient to meet the current needs of ideological and political education in the curriculum. For example, with the frequent changes in laws and regulations, the content of economic law courses is difficult to keep up with the changes in ideological and political connotations in a timely manner, and relying solely on textbooks cannot achieve comprehensive coverage, highlighting the urgent need for diversified ideological and political education resources.

II. The Path of Ideological and Political Construction in the Course of Finance and Accounting in Universities

1. Strengthen top-level design and fully implement the ideological and political concepts of the curriculum in all aspects

Strengthening top-level design is the key to ensuring the integration and development of ideological and political education with professional education in the construction of ideological and political education in financial and accounting courses. Universities should start from a strategic perspective and incorporate the ideological and political construction of finance and accounting courses into their overall development plan, and promote it as a key task. Specifically, universities need to develop clear and explicit plans and goals for the ideological and political construction of financial and accounting professional courses, ensuring that ideological and political construction and professional education are promoted synchronously and mutually promote each other. The plan should cover multiple aspects such as curriculum design, teaching content, teaching methods, teaching staff, teaching resources, etc., forming a systematic and complete ideological and political construction system. At the same time, universities should establish a sound organizational leadership mechanism, clarify the responsibilities and tasks of leaders at all levels in the ideological and political construction of financial and accounting courses. By establishing specialized leadership or working groups to coordinate and coordinate the work of various relevant departments and colleges, a collaborative work pattern is formed. In addition, universities should establish corresponding assessment and evaluation mechanisms to regularly evaluate and provide feedback on the effectiveness of ideological and political construction in finance and accounting courses, in order to adjust and optimize the construction plan in a timely manner. In terms of fully implementing the ideological and political concepts in the curriculum, finance and accounting teachers should focus on integrating ideological and political education elements into various aspects of the curriculum design. Both theoretical and practical teaching should fully reflect the requirements and characteristics of ideological and political education. In terms of teaching content, professional teachers should deeply explore the ideological and political connotations in financial and accounting courses, integrate ideological and political content such as socialist core values, professional ethics, and the spirit of the rule of law into teaching, so that students can not only learn professional knowledge but also be influenced and inspired by ideological and political education. In terms of teaching methods, teachers should pay attention to the application of diverse teaching methods such as heuristic, discussion, and case studies. These methods can stimulate students' interest and initiative in learning, improve their thinking ability and problem-solving ability. At the same time, it can also make ideological and political education more closely related to the actual needs and life experiences of students, and improve the pertinence and effectiveness of ideological and political education.

2. Enhancing Teacher's Ability and Deepening the Ideological and Political Construction of Financial and Accounting Professional Courses

Teachers are the key force in the ideological and political construction of financial and accounting professional courses, and improving their ideological and political literacy and teaching ability is crucial. On the one hand, universities should strengthen ideological and political training for financial and accounting teachers, improve their ideological and political theory level and teaching practice ability. By organizing specialized training, seminars, experience exchange and other activities, teachers can deepen their understanding of the connotation and requirements of ideological and political education in the curriculum, and master effective teaching methods and means of ideological and political education. At the same time, universities should also encourage teachers to participate in research on ideological and political issues and teaching reform practices, and promote the deep integration of ideological and political education with financial and accounting professional education. On the other hand, universities should establish a sound teacher incentive mechanism to stimulate the enthusiasm and initiative of teachers to participate in the ideological and political construction of financial and accounting courses. By setting up incentives for ideological and political education and tilting professional title evaluations, we acknowledge the efforts and achievements of teachers in curriculum ideological and political construction, and encourage them to continuously explore and innovate ideological and political teaching methods and approaches. In addition, universities should strengthen the exchange and cooperation between financial and accounting teachers and ideological and political teachers. By organizing joint lesson preparation, joint teaching, and teaching observation activities,

we aim to promote ideological collision and resource sharing among teachers from different disciplines, and create a good atmosphere for jointly promoting the ideological and political construction of financial and accounting courses.

3. Enrich ideological and political resources, broaden the channels of ideological and political education in financial and accounting courses

Rich ideological and political resources are an important guarantee for the ideological and political construction of financial and accounting courses. Universities should enrich ideological and political resources through various means and broaden the channels of ideological and political education in financial and accounting courses. Firstly, universities should conduct in-depth exploration and effective utilization of existing ideological and political education resources. For example, ideological and political textbooks are the cornerstone of ideological and political education. Universities should select ideological and political textbooks that conform to the characteristics of the finance and accounting profession, ensuring that the content of the textbooks is combined with the knowledge of the finance and accounting profession, and forming a deep ideological and political teaching content. In addition, teaching cases and multimedia teaching materials are also valuable resources for ideological and political education, which can combine abstract theoretical knowledge with vivid practice, and stimulate students' interest in learning. However, relying solely on existing resources is not enough, and universities should actively develop new ideological and political education resources. With the rapid development of information technology, it has become possible to build a platform for ideological and political education in finance and accounting courses, and develop software for ideological and political education. These platforms and software can provide students with a more convenient and efficient learning experience, making ideological and political education more in line with their actual needs. In addition to utilizing teaching resources, universities should also strengthen their connection with society and introduce social hot topics and practical cases into ideological and political education in financial and accounting courses. By organizing students to participate in social practice, volunteer service and other activities, students can personally experience the social and economic development status and industry trends, thereby enhancing their sense of social responsibility and mission. Such practical education can not only broaden students' horizons, but also deepen their understanding of ideological and political theory in practice. In addition, campus cultural construction is also an important way to enrich ideological and political education resources in financial and accounting courses. Universities should organize various forms of cultural activities, academic lectures, speech competitions, etc., to create a good campus cultural atmosphere. These activities not only enhance students' cultural literacy, but also guide them to establish correct values and moral values, providing strong support for their comprehensive development.

4. Improve the evaluation mechanism and promote the sustainable development of ideological and political education in financial and accounting courses

A sound evaluation mechanism is the key to promoting the sustainable development of ideological and political education in finance and accounting courses. Therefore, universities should establish a scientific evaluation system to comprehensively and objectively evaluate the effectiveness of ideological and political construction in financial and accounting courses. In terms of evaluation content, attention should be paid to the degree of integration of ideological and political education in financial and accounting courses, the innovation of teaching methods, and the actual sense of achievement of students. In terms of evaluation methods, diversified evaluation methods should be adopted, such as student evaluation, peer evaluation, expert evaluation, etc., to ensure the objectivity and impartiality of the evaluation results. At the same time, universities should also link the evaluation results of the ideological and political construction of financial and accounting courses with teacher assessment, professional title evaluation, etc., to encourage teachers to actively participate in the ideological and political construction of courses. For teachers who have shown outstanding performance in the ideological and political construction of financial and accounting courses, they should be commended and rewarded, set a typical example, and promote the in-depth development of ideological and political construction in financial and accounting professional courses.

III. Conclusion

In summary, with the development of quality education and the implementation of moral education, curriculum ideological and political education has become a necessary path for higher education reform. The construction of ideological and political education in the courses of finance and accounting in universities is a systematic project that requires the joint efforts of schools, teachers, students, and other parties. Specifically, universities and finance and accounting teachers should take measures such as strengthening top-level design, enhancing teacher abilities, enriching ideological and political resources, and improving evaluation mechanisms to promote the in-depth development of ideological and political education in finance and accounting courses, and comprehensively create a new pattern of "great ideological and political education", making positive contributions to the cultivation of high-quality finance and accounting talents with both morality and talent.

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