

Research on the integration of Ideological and political education and accounting curriculum construction

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Abstract: in the new era environment, colleges and universities should pay attention to moral education as the fundamental task of education. While imparting professional knowledge and skills, they should effectively implement the task of value guidance and cultural education, and cultivate students as new people of the era with comprehensive development. As a place to cultivate accounting professionals to the society, colleges and universities should not only cultivate students' professional knowledge and personal skills through professional course teaching, but also develop students' good quality through ideological and political education, so as to cultivate accounting students into compound talents with solid professional foundation and excellent accounting professional ethics and ideological quality. In this regard, accounting teachers should actively carry out the integration of Ideological and political education and accounting courses, give full play to the role of the main channel of accounting, effectively implement the ideological and political teaching task of the course, and promote the all-round development of students. Based on this, this paper analyzes the integration path of Ideological and political education and accounting courses in Colleges and universities, in order to provide reference for educators.

Key words: Ideological and political education; Colleges and universities; Accounting major; Curriculum construction; Convergence strategy

Introduction: it is an inevitable requirement of higher education reform to implement ideological and political education, let professional education and ideological and political education go hand in hand, and cultivate compound talents with both morality and technology. Accounting teachers in Colleges and universities should pay attention to the implementation of the fundamental task of moral education in the teaching of professional courses, carry out ideological and political education throughout all stages of talent training, give full play to the educational function of accounting major, and promote students to establish correct ideas in professional skills training. In the course construction work, teachers should pay attention to increasing the ideological and political related content of the course, and constantly study the educational ideas and methods under the new situation, so as to ensure that the ideological and political education can effectively penetrate into the teaching of accounting courses, and promote the synchronous improvement of students' Professional skills and moral quality.

1. The necessity of the integration of Ideological and political education and accounting courses

With the continuous development of social economy, the requirements and conditions of employers for talents have changed. Accounting Majors in Colleges and universities should pay attention to adapting to market changes and actively adjust talent training programs. They should not only pay attention to the development of students' professional skills and knowledge ability, but also pay attention to improving students' comprehensive quality and strengthen ideological and political education in course teaching. Therefore, it is necessary to carry out the integration construction of Ideological and political education and accounting courses, which is mainly reflected in the following aspects:

1.1 Conducive to the implementation of educational objectives and requirements

The talent training goal of accounting major in Colleges and universities is to cultivate high-quality accounting talents who can output specific theoretical knowledge and professional skills for the country, and also have high professional ethics. Integrating Ideological and political education into the teaching of professional courses will help to implement the ideological and moral objectives of talent training, strengthen the construction of professional ethics while imparting professional knowledge, guide students' ideas and values, cultivate students' professional quality and correct ideas, and cultivate students as high-quality accounting talents with both ability and political integrity.

1.2 Conducive to enhancing the quality of accounting personnel training

The integration of Ideological and political education and accounting courses is an important means to implement the fundamental task of Building Morality and cultivating people in the new era. It can cultivate students' excellent professional quality in classroom teaching, promote students' construction of correct ideas, imperceptibly guide students' values, cultivate students' accounting professional ethics, and promote students' physical and mental health development. The development of the accounting industry is inseparable from high-quality accounting information and accountants with good professional quality and solid professional skills. Accountants follow professional codes of conduct and relevant laws and regulations in their work and can provide true, effective, accurate and objective accounting information.

Ideological and political education can cultivate students into accounting practitioners with noble professional ethics and objective and fair principles. Integrating Ideological and political education into the teaching of accounting major in Colleges and universities is an important measure to meet the employment needs of the industry and promote the all-round development of students. We should pay attention to strengthening the cultivation of students' professional ethics.

1.3 It is conducive to promoting the common development of Ideological and political education and Accounting Teaching

Under the traditional teaching mode, teachers pay too much attention to the teaching of theoretical knowledge and practical operation, and lack the integration of accounting professional ethics and ideological and political content, which makes the curriculum construction unable to meet the requirements of curriculum reform, and the trained talents are difficult to meet the needs of industry development. The integration of Ideological and political education and accounting courses is not simply a combination of the two, nor is it the direct introduction of Ideological and political related keywords in teaching. Instead, it is necessary to integrate the elements and connotation of Ideological and political education into professional teaching, so that students can master rich ideological and political content and explore the connotation of Ideological and political education, It is conducive to promoting the common development of Ideological and political education and accounting teaching.

2. Integration strategy of Ideological and political education and accounting professional curriculum construction

2.1 Actively change the concept of education and effectively implement the ideological and political tasks of the curriculum

Professional course teachers' lack of exploration in Ideological and political education has led them to add ideological and political education elements to their daily teaching, but the content is less than professional course knowledge, and the ideological and political content involved is not deep enough, which will not only increase the pressure of professional course teachers' lesson preparation, but also affect the implementation effect of curriculum ideological and political education. In order to change this problem, college accounting teachers should pay attention to actively changing the concept of education and deepening the exploration of the ideological and political path of the course, mainly from the following aspects: first, strengthen the study of the ideological and political course. Professional course teachers should pay attention to participating in the high-quality training related to the ideological and political education of the course, master the formulation method of the ideological and political education plan of the course, the design method of the syllabus and other contents in the training process, and design the ideological and political education plan of the course with its own characteristics on the basis of ensuring the completion of the teaching task of the professional course. The second is to strengthen the excavation of Ideological and political elements. Accounting teachers should deeply understand the connotation of socialist core values, combine with the actual teaching situation of accounting major, deeply explore the ideological and political elements, and continuously improve their ideological and political ability in the process of practice, so as to lay a good foundation for the follow-up teaching reform. The third is to establish a team of Ideological and political teachers. In order to promote the effective implementation of the ideological and political tasks of the curriculum, the school can establish a curriculum ideological and political team composed of Ideological and political teachers and professional course teachers, so as to help professional teachers become more familiar with the ideological and political content and understand the practical significance of Ideological and political teaching. In this process, the school can invite relevant experts in the field of Ideological and political education to guide the ideological and political teaching of the course and further improve the school education program; Professional seminars can also be organized to explore the normalization path of Ideological and political education and effectively enhance the ideological and political ability of professional teachers. Fourth, deepen students' understanding of Ideological and political education. Considering that accounting students pay more attention to their future careers, teachers can link vocational education with ideological and political education, invite accountants from enterprises and institutions to give lectures in schools, so that students can realize the gap between their abilities and social needs, and the important role of noble professional quality in their future development, In order to effectively stimulate students' enthusiasm to participate in Ideological and political activities.

2.2 Enrich the methods of Ideological and political education and enhance the effect of Ideological and political education of accounting major

In the ideological and political education of accounting major, if teachers separate the ideological and political education from accounting practice, there will inevitably be problems of weak power and unsatisfactory education effect. Therefore, teachers should reasonably set up ideological and political teaching programs, effectively enrich ideological and political education methods, promote the effective connection between Ideological and political elements and accounting knowledge points, and then improve the effect of Ideological and political education. First of all, teachers should pay attention to improving the content of lesson preparation. Teachers

should pay attention to summing up previous teaching experience, mining the hidden ideological and political elements in textbooks, but ideological and political teachers can test the relevant materials of Ideological and political teaching, and improve the lesson preparation content under the guidance of Ideological and political teachers, so that the lesson preparation content can more meet the requirements of ideological and political teaching. In daily work, teachers should learn and understand more about Ideological and political teaching content, such as watching national excellent courses and lectures of Ideological and political teachers on the network platform, and learn more about the excellent teaching experience of others, such as summarizing the teaching experience of excellent ideological and political teachers in schools, paying more attention to the ideological and political materials excavated by other teachers, so as to improve their own ideological and political education level. Secondly, teachers should optimize the methods of Ideological and political education. Traditional teaching methods have been unable to effectively meet the teaching needs of colleges and universities. Teachers should pay attention to optimizing teaching methods, such as carrying out “learning practice teaching”. Teachers should prepare ideological and political content such as current affairs and politics in advance according to students’ learning situation, so as to mobilize students’ learning enthusiasm and provide students with rich teaching resources through micro classes, superstars and other learning platforms, In order to mobilize students’ independent training, carry out practical teaching on this basis, and introduce ideological and political elements in teaching, so that students can improve their moral quality while fully mastering accounting professional knowledge. In the knowledge point teaching of “budget and cost management based on administrative institutions”, teachers can provide students with enterprise and public institution accounting related case reports, guide students to carry out research from multiple directions, and propose corresponding solutions through group cooperation, so as to stimulate students’ learning enthusiasm. Another example is to carry out online and offline hybrid teaching. Teachers can use information technology to build a network autonomous learning platform for students, so that students can carry out Extracurricular Autonomous Learning through online open classes and other channels, so as to promote the effective connection between online and offline, in class and extracurricular. For example, teachers provide students with relevant knowledge of the course of “government and non-profit organization accounting”, so that students can understand the role of government and non-profit organization accounting in the national economy and other knowledge through online learning, give full play to the ideological and political education function of accounting major, and promote students to build a perfect knowledge system.

2.3 Optimizing the accounting teaching classroom and innovating the integration of Ideological and political education and teaching

In order to promote ideological and political education and professional courses in the same direction, teachers need to achieve double innovation in teaching content and teaching methods, effectively play the role of the main channel of accounting, and make ideological and political education and teaching form an effective integration. The main task of accounting major is to cultivate excellent talents who are competent for accounting work. According to the demand for talents in the industry, enterprises need accounting talents with high knowledge level and professional quality. Most enterprises require accounting staff to have teamwork ability and social responsibility when recruiting talents, In response to the work of the accounting position. This requires teachers to effectively integrate the corresponding ideological and political content into the teaching in the actual teaching, and promote the effective integration of Ideological and political content and teaching content. For example, in the teaching of the course of “centralized treasury collection and payment system”, teachers can introduce relevant real cases and explore the ideological and political elements of the course, such as information about the reform of the national financial budget system, so as to implement the values education and enable students to establish noble patriotism while understanding the knowledge of revenue and expenditure management and budget management, Lay a good foundation for students’ future career. In the teaching of the course “state owned assets accounting of administrative institutions”, teachers can set up corresponding standard processes to make students realize the importance of strictly following the standard processes, so as to cultivate students’ rigorous and serious working attitude and treat future work with a correct outlook on employment. In addition to theoretical teaching, teachers should also integrate ideological and political content into practical training. For example, in the knowledge teaching of “variety method”, teachers can guide students to carry out variety method practice in groups. In group activities, each group member should take corresponding responsibilities, complete the group task through cooperation with others, and achieve the goal of Ideological and political education. After the group practice is completed, representatives are selected to show the practice results of the group, focusing on the exploration process of the group. At the same time, other group members and teachers make comments to find out the errors and reasons in the group exploration, so that the group can explore the problems in combination with the problems, so as to promote the continuous improvement of the practice scheme. In this process, teachers can carry out ideological and political education for group errors, so that students can realize that although the errors in group practice are not obvious, they can be placed in the enterprise. A small error can make the work achievements of the whole enterprise fall short, and then affect the development of the enterprise, so that students can establish a strong sense of professional responsibility, Enable students to treat their work with a correct attitude and promote further development of students.

Concluding remarks

To sum up, it is very necessary for colleges and universities to carry out ideological and political education and the construction of

accounting courses. Accounting teachers should pay attention to exploring the path of Ideological and political practice, and pay attention to the subtle education of students' Ideological and moral character in the process of professional teaching, so as to promote the comprehensive development of students. In the actual teaching process, teachers should continue to tap the ideological and political elements with distinctive characteristics of the accounting profession, further improve the teaching design through cooperation with ideological and political teachers and course teams, and promote the ideological and political elements to effectively penetrate into the teaching of professional courses, so as to cultivate students' Comprehensive quality and help students establish correct ideas, Students will be trained to have correct ideas and qualified talents of the new era.

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