

Research on Ideological and Political Education in the Course of “Basic Accounting” in Vocational Colleges

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Abstract: As an introductory course for finance and economics majors, “Accounting Fundamentals” is crucial for cultivating students’ socialist core values and professional qualities. To promote the effectiveness and integration of ideological and political education in the curriculum, it is necessary to synchronize the teacher team, curriculum construction, and classroom teaching. Any lag in either direction will affect the overall effectiveness of ideological and political education in the curriculum. The “Accounting Fundamentals” course focuses on balanced efforts in teacher training, curriculum resource construction, and classroom teaching reform, promoting the construction of ideological and political education in the curriculum, and ultimately enhancing students’ comprehensive literacy.

Keywords: Course ideological and political education; Accounting fundamentals; Path research

In May 2020, the Ministry of Education released the “Ideological and Political Construction of Higher Education Curriculum”

The Guiding Outline (Jiao Gao [2020] No. 3) emphasizes the infiltration of ideological and political education into all aspects of talent cultivation, comprehensively promoting the construction of ideological and political education in university courses, and fully leveraging the role of each course in cultivating student moral education. In order for ideological and political education in the curriculum to take root, flourish, and bear fruit, the three carriages of teachers, curriculum, and classroom must move forward synchronously, and none of them is indispensable. Accounting fundamentals, as an introductory course for finance and economics majors, is the first professional foundational course that students are exposed to, and its impact on students is far-reaching. Therefore, reforming the ideological and political construction of accounting basic courses, fully leveraging the educational role of professional basic courses, laying a solid theoretical and ideological foundation for the implementation of subsequent professional courses, is of great practical significance for better cultivating high-quality skilled talents for the country.

1. Improve the political literacy of teachers and strengthen their ideological and political education abilities

The Guiding Outline for Curriculum Ideological and Political Construction in Higher Education Institutions issued by the Ministry of Education points out that teachers are the key to comprehensively promoting curriculum ideological and political construction. In order to improve the effectiveness of ideological and political education in the curriculum, it is necessary to firmly grasp the “main force” of the teaching staff and adopt various methods to improve the ideological and political education level of vocational college teachers.

At the school level, firstly, by increasing the promotion of ideological and political education in the curriculum, organizing teachers to actively study and understand various ideological and political education documents issued by the government, teachers can have a macro understanding of ideological and political education in the curriculum, deepen their awareness of ideological and political education, and encourage teachers to consciously implement ideological and political education in specific teaching; The second is to invite relevant experts and scholars to provide specialized training for teachers in different disciplines, specialties, and plans, enriching their theoretical knowledge and improving their political literacy; The third is to carry out various forms of ideological and political education and research activities, broaden the teaching thinking of professional course teachers, enhance communication and cooperation among teachers, and improve the overall teaching level through collective lesson preparation by ideological and political course teachers and professional course teachers, on-site observation and learning, organizing ideological and political training, and course ideological and political teaching ability competitions; The fourth is to include the ideological and political achievements of professional course teachers in the current year’s assessment, and include the course ideological and political research topics, textbooks, and high-quality ideological and political courses that teachers partici-

pate in as assessment content, linked to professional title evaluation and excellent evaluation rewards, to stimulate teachers to be research-oriented, open to a comprehensive understanding of society, sincerely care for students, and lead the development of helping students grow and progress.

From the perspective of teachers, it is necessary to closely integrate the spirit of craftsmanship and the spirit of teaching craftsmanship, and actively cultivate the craftsmanship spirit of students who are persistent, focused, striving for excellence, inheriting innovation, and teamwork. As a teacher, we should also carry forward the spirit of being a teaching craftsman. In addition to possessing the general characteristics of craftsmanship, we should also have love rooted in education. From the previous focus on studying textbooks as “classics teachers”, we should shift to studying both students and textbooks as “human teachers”, and maximize the great love of teachers. Specifically, one is to use media channels to understand current political news and hot topics, starting from the current hot topics that young people pay attention to, strengthen daily accumulation, explore ideological and political elements, and improve one’s own level of ideological and political education. For example, one can search for ideological and political elements from media such as Weibo hot searches and high click through videos, and combine professional course knowledge to carry out ideological and political education in courses. The second is to combine the career planning of students with the professional ethics that accounting professionals should possess, actively pay attention to the latest national financial policies, actively participate in discussions on hot topics in the accounting industry, collect typical cases of industry enterprises, and integrate relevant ideological and political elements into the teaching of accounting courses. For example, when teaching economic law, the preferential policies of the State Administration of Taxation on taxation can be introduced, including the reduction and exemption of value-added tax for small-scale taxpayers, and the halving of “six taxes and two fees” for small and micro business entities, to enhance students’ patriotism and national pride, and cultivate their spirit of striving for excellence as craftsmen.

2. Innovate ideological and political teaching methods in courses to enhance students’ learning enthusiasm

The traditional teaching model emphasizes teaching over learning, with the classroom as the center and the teacher teaching and students listening as the main mode. Students passively receive theoretical knowledge and then mechanically practice to consolidate what they have learned, resulting in poor learning outcomes and difficulty in mobilizing their subjective initiative. New teaching emphasizes that teaching is an interaction between teaching and learning, and both teachers and students should communicate, inspire and supplement each other. During the teaching process, teachers and students share each other’s knowledge, experience, and thinking, burst out with new ideas through interaction, seek new discoveries, and achieve consensus, sharing, and progress together, achieving mutual learning and promoting the common development of teachers and students. In order to improve the teaching effectiveness of ideological and political courses, teachers should innovate teaching methods and methods to enhance students’ learning enthusiasm. Teachers can use the three teaching methods of course ideological and political education as a starting point to accelerate the construction of professional course ideological and political education, promote the integration and interoperability of professional teaching and ideological and political education, and achieve “three comprehensive” education.

3. Increase opportunities for practical training and promote the deepening of ideological and political education in people’s hearts

Contemporary college students have strong hands-on ability, active thinking, are good at innovation, and are willing to accept new things. Professional course teachers can enhance the effectiveness of ideological and political education by targeting the above characteristics of college students. Firstly, organize students to carry out practical training courses, with practical training content as the starting point. Through specific practical operations, improve students’ subjective initiative, encourage them to turn passive acceptance into active learning, and at the same time, subtly integrate ideological and political elements into practical operations to cultivate students’ correct values. For example, preparing a bank deposit balance adjustment table, requiring the amount to be one-to-one and accurate, cultivating students’ professional ethics of honesty and trustworthiness, as well as serious and meticulous work habits. Thirdly, utilizing the convenience of school enterprise cooperation, students should be organized to visit and learn from their corresponding enterprises, as well as intern at their posi-

tions. Students should be encouraged to fully communicate with employees, understand job responsibilities and requirements, familiarize themselves with the work environment and content, and cultivate meticulous work style and a dedicated work attitude through practice. Thirdly, actively building alumni association platforms, organizing cultural lectures, alumni entering classrooms and other activities, inviting outstanding alumni and industry experts to the school to discuss industry development trends, share personal work experiences, and impart social work experience, so that students can quickly understand society, familiarize themselves with the industry, improve their cognitive level, and strengthen their professional ethics.

Curriculum ideological and political education is a necessary path for socialist education with Chinese characteristics in the new era, and it is also an essential return to the function of classroom education. Chinese traditional excellent culture itself has rich cultural connotation, is the essence of historical accumulation, and is also an important element of ideological and political education. The basic accounting course innovates the concept of teacher education through multiple forms, excavates ideological and political elements from multiple perspectives, carries out classroom revolution in multiple ways, carries out overall assessment and evaluation, and realizes the function of educating all staff, the whole process and all directions with the help of the Internet platform, so as to make the trinity of preaching, teaching and dispelling doubts, and the knowledge transmission and accounting professional quality resonate with each other.

Reference:

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