Research on the Ideological and Political Mode of Accounting Courses in Application Oriented Universities

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Abstract: “Curriculum ideological and political” is a new task and new goal for college education under the new situation. The integration of “Ideological and political elements” into the teaching of accounting major in Application-oriented Colleges and universities should combine with the historical origin, nature and characteristics of accounting work, post function and professional responsibility, and political system, accounting culture, credit value, laws and regulations, and moral integrity should be integrated to cultivate the integrity, trustworthiness, and integrity of students in the accounting profession. The ideological and political courses can be carried out in the mode of “professional courses + ideological and political cases”, “professional courses + ideological and political elements” and “professional cultural courses”.

Keywords: Accounting; Curriculum ideology and politics; Ideological and political elements

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1. The Background and Practical Significance of Curriculum Ideological and Political Education in Accounting Major

China’s higher education shoulders the important task of cultivating higher professional talents needed by the country. In the new historical period, the education of colleges and universities should not only pay attention to the quantity of talents, but also the quality of personnel training. The most important point is the moral character of talents. Under this background, new requirements are put forward for the teaching of professional courses in higher education: this is to appropriately and

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reasonably incorporate the content of “ideological and political elements” into the teaching of professional courses, and to explore the point of integration between professional teaching and ideological and political education, and serve as a guide An important guide for students to establish a correct outlook on life and values.

The accounting major of in application-oriented universities is a traditional major and a popular major that is more popular in the society. It is mainly to train middle and senior accounting applied talents with certain accounting professional knowledge and ability for various social organizations.

2. The Mode of Ideological and Political Education in Accounting Courses

The specific content can be carried out through the modes of “professional courses + ideological and political cases”, “professional courses + ideological and political elements” and “professional cultural courses”.

(1) “Professional courses + ideological and political cases” mode

This mode is to introduce case teaching in the teaching of professional courses through the events related to the professional courses, so as to improve the students’ professional quality, professional ethics and value standards.

In the selection of cases, we should achieve “three tight links” and “two aspects”. “Three tight links” are closely related to major, teaching materials and current affairs. Closing to the major is to combine with the major, not mechanically or far- fetched; closely linking to the teaching material is that the case and teaching content consistent, not out of the blue, not “two skin”; closely focusing on current political means that the results of teaching must ultimately reflect the current society advocated The core values of socialism must be highly integrated with the main content of accounting professional ethics and socialist core values. “Two aspects” means that the selection of cases should pay attention to both positive and negative aspects. On the one hand, positive energy events should be selected to give full play to the power of examples and establish students’ correct ideological and professional concepts; on the other hand, the illegal and fraudulent events in the accounting field should be regarded as negative teaching materials to let students deeply understand the harm of lack of Ideological and moral concepts, And for the future career always ring the alarm.

(2) “Professional courses + ideological and political elements” mode

The key of this mode is to understand and integrate the “Ideological and political elements”. The so-called “Ideological and political elements” refer to the contents and materials that can reflect and represent the correct “Ideological and political” direction.
so from this perspective, “Ideological and political elements” have two levels of content, one is “political view”, the other is “value”. Therefore, the content of “Ideological and political elements” mainly includes the following aspects:

1) Four self-confidence. To make college students fully understand and form “road self-confidence, theoretical self-confidence, system self-confidence and cultural self-confidence” is the primary problem faced by “who to train” in higher education. Therefore, the “Ideological and political elements” of “curriculum ideological and political” is to enhance the “four self-confidence” of college students and lead them to be politically qualified professionals.

2) The core values of Chinese socialism. The socialist core values put forward specific goals, orientations and criteria from the national level, social level and individual level. As a college student majoring in accounting, it is especially important to observe and practice the “integrity” principle. Therefore, for the accounting profession, the integrity content of “Ideological and political elements” is extremely important.

3) Professional ethics. Professional ethics is the professional laws and regulations, post responsibilities and moral cultivation that the professional staff should abide by in their work. Professional ethics is an important part of “Ideological and political elements”. In economic construction and social development, the quality and level of accounting work is an important reference in economic decision-making. Therefore, the ideological and political elements of professional ethics are integrated into the professional courses of accounting major, so as to enhance the students’ professional ethics consciousness, so that the accounting students can have the correct world outlook, moral outlook and values to guide their own life direction, guide their career path with the correct professional outlook, and complete the duties and mission of the accountant with the standard of both ability and political integrity.

(3) “Professional culture course” mode

The professional culture course is a separate course related to the historical development, ideological culture, professional responsibility and professional spirit of the major. It is the development history, cultural history and ideological history of a discipline or specialty. As far as accounting major or discipline is concerned, there are mature professional culture courses, such as financial regulations and professional ethics, Chinese accounting history, Chinese accounting culture, etc. These specialized courses can be said to be “monographs” of “Ideological and Political Courses” for the accounting major. They have a certain theoretical depth and a higher professional level. However, their shortcomings are slightly lagging behind. Therefore, the “professional culture courses” of this mode should pay attention to the following two points.
1) Pay attention to the present age and keep pace with the times
Professional cultural courses should have the characteristics of the times, highlight the “political direction”, lead college students to have a clear “political belief”, integrate the “four self-confidence”, “socialist core values” and other “Ideological and political elements” in the new era, integrate the political and professional characteristics, and integrate the cultivation and practice of socialist core values into the professional culture courses.

2) Respect professional history and inherit professional culture
The development of any major or discipline is a process of continuous exploration and research, and also a process of constant maturity and perfection of professional ideas and professional culture. The same is true of accounting discipline.

3. Problems Worth Thinking About

(1) On the content of “Ideological and political elements”
This paper believes that the content of “Ideological and political elements” in “curriculum ideological and political” should include three “elements”: belief elements, value elements and professional quality elements. “Belief element” is the core content of curriculum ideological and political education, and cultivating firm socialist successors is the fundamental task of “curriculum ideological and political”. Therefore, the main content of “Ideological and political element” in “curriculum ideological and political” is the content related to belief. “Value element” is to cultivate students’ Outlook on life and values, focusing on the socialist core value system. “Professional quality element” refers to the content of cultivating students’ professional ethics, professional literacy, and abiding by laws and regulations.

(2) On the integration of “Ideological and political elements”
The integration of professional courses and “Ideological and political elements”, just as the above three models, can be carried out through “professional courses + ideological and political cases”, “professional courses + ideological and political elements” and “professional cultural courses”. To achieve the above integration, the key lies in two points: one is the joint point of the integration content, that is, how to integrate professional courses and “Ideological and political elements” naturally and appropriately; the other is the knowledge of teachers. Under the situation of “curriculum ideological and political” teaching, higher requirements are put forward for the depth and breadth of teachers’ knowledge, that is, professional depth and breadth of “Ideological and political” are required.
(3) On the teaching methods of “Ideological and Political Courses”

In order to achieve good results, teachers should at least achieve two points in teaching methods to integrate ideological and political courses into accounting major: one is to make full use of modern information teaching methods; the other is flexible and diverse forms.

In a word, “Ideological and Political Curriculum” is a new task and goal for college education under the new situation. Integrating “Ideological and political elements” into the teaching of accounting major, especially in application-oriented universities, is more conducive to the realization of the goal of cultivating social useful talents with both political integrity and ability and all-round development.

Works Cited