

Analysis on Ideological and Political Construction of Finance and Accounting Courses in Higher Vocational Colleges

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Abstract:

With the rise of digital age, the teaching and talent training of finance and accounting courses in higher vocational colleges are facing new opportunities and challenges. In order to promote the organic combination of “teaching” and “education” in talent training, contemporary college teachers need to integrate ideological and political elements into their teaching. This can not only promote the normalization and long-term development of curriculum ideological and political education. However, some higher vocational colleges have not paid enough attention to the reform of ideological and political education of finance and accounting major, resulting in a large number of ideological and political resources contained in the curriculum have not been fully explored and played a role. In order to promote the innovation of ideological and political education of finance and accounting major courses in higher vocational colleges, promote the improvement and optimization of China’s higher education system and teaching methods of finance and accounting. We should explore how to integrate socialist core values and ideological and political elements into teaching according to the training objectives and ideological and political elements of finance and management professionals. And to solve the problems existing in ideological and political education of finance and accounting management major in higher vocational colleges, this paper puts forward some relevant suggestions.

Keywords:

Higher Vocational Education, Accounting Major, Courses, Thought and Politics, Teach

1. Introduction

In order to carry out the “Guidelines for Ideological and Political Construction of higher Education Curriculum” issued by the Ministry of Education, we need to make professional subjects also undertake the mission of cultivating talents with both morality and ability. It is particularly important for professionals who are closely related to financial security, such as accountants, to have extremely strict standards of professional conduct and ethics. The innovation of the course ideological and political

teaching mode of finance and accounting major in higher vocational colleges is not only helpful to enhance the ideological and political consciousness of teachers, but also an important measure for the construction of school culture and the cultivation of outstanding talents. [1]

2. The Significance of Ideological and Political Construction of Finance and Accounting Courses in Higher Vocational Colleges

2.1. Improve the quality of financial and accounting auditors and accounting information quality

Accounting information is an important indicator of enterprise's operating status and results, and also a key tool for internal managers to make effective decisions. In recent years, the teaching quality of Chinese colleges and universities has been continuously improved, and the scope of financial audit is becoming more and more sophisticated. In order to improve the thinking ability, moral accomplishment, civilized accomplishment and professional accomplishment of business students, each major requires students to have a higher moral concept, so as to cultivate their correct behavior motivation and values. In today's digital age, the integration of ideological and political education into the classroom teaching of financial accounting and auditing in higher vocational colleges is conducive to improving the working quality of future professionals, cultivating correct professional attitudes, and promoting the sustainable development of enterprises. [2]

2.2. Combine teaching and student training closely to promote the training of financial audit talents

In the teaching process, the teaching goal is to quietly integrate the core concept of ideological education, and build the overall pattern of "whole curriculum, whole classroom, whole teacher education". In order to develop an excellent foundation for students to contribute to society, teachers should guide them to establish correct socialist core values and professional ethics of honesty and trustworthiness, while observing relevant moral codes. In order to promote the cultivation of outstanding talents, we need to establish a mechanism of "teaching + educating people" coordinated development, and strengthen students' grasp of the necessary practical skills of related majors. The purpose of adding ideological and political elements in the curriculum practice teaching of higher vocational colleges is to train students to transform moral concepts into practical ability, so as to cultivate beneficial talents, which is the key to promote the reform of ideological and political teaching of higher vocational colleges in the new era. [3]

3. The Ideological and Political Elements of Finance and Accounting Courses in Higher Vocational Colleges

3.1. Integrity

The core values of socialism and the professional ethics of finance and accounting clearly stipulate the requirements of honesty. In terms of ensuring the accuracy of financial reporting, the core of this ideological educational element lies in reliability. Accounting work must be based on real economic business, to ensure that it is true and reliable, and no fiction or deception. Financial personnel should follow financial practices, and numerous financial regulations emphasize the importance of showing

true transactions. When teaching the principle of reliability, teachers illustrate the harm caused by false financial information to enterprises through examples, so that students can deeply understand the urgency and necessity of good faith. [4]

3.2. *Strictness*

In the preparation of financial statements, we must be careful, maintain a rigorous attitude, do not exaggerate assets or profits, and do not underestimate debts or expenses, which is one of the important requirements to ensure the quality of accounting information. When dealing with uncertain business, financial personnel need to make accurate decisions and maintain a rigorous attitude. In the accounting business, we need to perform operations such as recognizing possible liabilities or liabilities, forecasting liabilities, and making an impairment provision for asset losses. In order to ensure the accuracy and reliability of financial information, these measures are essential. Starting from cultivating students' rigor in handling business, we can introduce an ideological education element to guide students to develop a serious, meticulous and rigorous working attitude through explaining this content, and then cultivate their craftsman spirit of excellence. [5] In the course of financial informatization, teachers can design wrong accounts, let students solve problems through "finding faults" activities, and encourage students to think backward, so as to better understand and apply the course content. Once a business operation error occurs, it will directly affect the normal operation of the subsequent business, and may even lead to irreparable consequences, which has a profound revelation for students. In this way, students can improve their sense of responsibility, cultivate good professional quality, so that they deeply understand the importance of serious and meticulous work attitude. [6]

3.3. *Bear hardships and stand hard work*

In the future, most of the finance and accounting students in higher vocational colleges will be mainly responsible for the financial work of the company such as fund management and expenditure accounting, which needs to deal with a large number of documents and financial statements, and the work content is heavy and boring. Interacting with computers requires a patient, practical and serious working attitude of accountants, and the promotion of the spirit of craftsmanship, which is necessary in most cases. Even if we are engaged in ordinary occupations, we still have the opportunity to achieve outstanding achievements, which is the embodiment of the craftsman spirit. We need to constantly strive to improve our work efficiency, ensure that the work is done accurately and at the same time, the task is at its best, which is also in line with the requirements of socialist core values.

4. Problems Existing in Ideological and Political Teaching of Finance and Accounting Courses in Higher Vocational Colleges

4.1. *Students have cognitive bias and neglect the importance of ideological and political thinking in curriculum*

Many students lack enthusiasm for ideological and political theory courses, especially accounting students. Because of their lack of knowledge of the subject of ideology and politics, some students think that learning is useless. These students already lack enthusiasm for learning professional courses, and think that learning ideological and political courses has nothing to do with their major, or even think that

it has nothing to do with employment, so they think that the combination of financial and accounting courses with ideological and political courses lacks practicability. [7] Some students think that ideological education courses are just empty indoctrination, lacking in substance. At present, the young generation generally pursues individuation and lacks interest in logical thinking, which makes it difficult to maintain classroom discipline. One of the reasons why some students lack motivation to study is because they believe that ideological and political courses only instill ideas on the social and national level, while ignoring personal development. [8,9]

4.2. Backward teaching mode, unable to stimulate students' interest in learning

The current ideological and political teaching methods have been criticized, mainly because of the lack of effective integration between theoretical knowledge teaching in class and extracurricular practice. It is difficult for students to stay focused because the whole class is filled with one-way theoretical knowledge. This teaching method cannot stimulate students' interest in learning, but leads to more and more time for teachers to lecture. Many higher vocational colleges rely too much on multimedia teaching, but ignore the essence of education and pursue external forms too much. It is difficult for students to concentrate on the learning process, because the patterns on the courseware are colorful and the pictures in the TV animation are also dazzling. This teaching mode lacks the factors that stimulate learning motivation, which will affect the teaching effect in the long run. [10]

4.3. The teaching content is unitary, and the political accomplishment of professional teachers needs to be improved

Teachers in higher vocational colleges should adhere to the teaching belief that they should not ignore any subject and ideological and political theory courses, but should attach importance to them comprehensively in order to promote the continuous progress of society. In order to meet the needs of contemporary teaching, accounting teachers need to constantly update their teaching methods and concepts. However, the political quality of finance and accounting teachers in higher vocational colleges still needs to be improved, and there are some deficiencies in imparting ideological and political courses. [11] At present, the thinking consciousness of actively learning political theory knowledge needs to be strengthened. In order to further develop students' ideological and political education, teachers sometimes adopt a teaching method in which the content of the textbook involves a high proportion of high school knowledge. However, this teaching method and content often fail to stimulate students' interest. Therefore, in order to improve the professional quality, there are obvious deficiencies in the basic theoretical knowledge training of Marxism, which are mainly reflected in the unbalanced knowledge structure. [12]

5. The Innovative Path of Ideological and Political Teaching of Finance and Accounting Courses in Higher Vocational Colleges

5.1. Explore ideological and political elements and enhance the richness of ideological and political content

Professor Yang Shizhan, a famous accounting scientist, accounting thinker and accounting educator in China, emphasized the view that “the world is in chaos before it is in chaos, and the world wants to govern the plan is to govern”, and stated that the personnel engaged in accounting work should adhere to the idea of “taking from the

people and using it for the people”. Auditors should always adhere to the concept of “winning the trust of the people and listening to the people”, always put the sense of fiduciary responsibility in the front, and always put the interests of the people in the heart, in order to play their due role in the level of national governance. Because any professional course contains extremely rich curriculum ideological and political elements, it provides the basis and premise for the effective combination of professional courses and ideological and political education. [13] The teaching materials of finance and accounting professional courses should include the experience of advanced financial professional models, the cases of law-abiding and honest management of enterprises, and the classic cases of entrepreneurs who actively undertake social responsibilities. These elements help to stimulate students’ thinking, move students’ hearts, and enhance the effect of ideological education. The frequent incidents of fraud in the field of finance and accounting have led students to have a deeper understanding of the harm that can be caused by a lack of ethics. The classic case of financial fraud can be used to enlighten people about the various harms that fraud causes to society, businesses and individuals. Helping students discern right from wrong and reminding them to be vigilant when they enter the workforce in the future can go a long way toward their growth. Only by digging deeply and integrating the teaching resources that integrate the ideological and political elements of the curriculum can we play the role of “moistening things silently” in the ideological and political education. [14]

5.2. Renew the teaching idea, carry out the ideological and political teaching practice deeply

As the implementor of teaching, teachers need to renew their teaching ideas constantly in order to carry out the important principle of “curriculum thinking and politics”. For a long time, there are some problems in “curriculum thinking and politics” in colleges and universities, that is, the lack of good combination between ideological and political teaching and professional subjects, and their independent development. The main reason for this situation lies in the stubborn and conservative teaching concept of teachers. Due to the heavy teaching tasks and limited teaching time of professional subjects, students often only pay attention to the study of professional knowledge, but ignore the cultivation of professional ethics. [15] Teachers of professional subjects often do not pay enough attention to the importance of “curriculum thinking and politics”. Recently, more and more enterprises have violated their financial reports, which has aroused wide attention from the industry and academia. Due to the influence of various complex factors, the idea practice of integrating ideological and political education into teaching content is not deep enough, which is a fundamental problem. Therefore, as teachers of higher vocational colleges, they must firm their political stance, strengthen the identification of ideological and political education, internalize the teaching concept in their hearts, and integrate teaching practice into daily teaching. It is not only necessary to carry out ideological and political education for students, teachers also need to improve their self-cultivation, and actively practice the concept of “standing by virtue, learning by virtue, and teaching by virtue”. [16]

5.3. Promote the diversification of teaching models and pursue the interest of ideological and political education

Curriculum thought and politics is not only a kind of teaching idea, but more importantly, a kind of teaching thinking. In the digital age, students' learning needs are no longer limited to traditional classroom teaching, and more digital educational resources are needed to meet them. Through the use of wechat, Weibo, Bilibili and other network platforms and application software to assist education, it can not only expand the scope of teaching, but also enhance the interest of students. Teachers will stimulate students' interest in learning through situational simulation courses and let them participate in interactive teaching in simulated real working environments. The behavior of operation guided by thought, affecting the behavior and belief of students, can not only stimulate their thirst for knowledge, but also improve their conscious awareness of professional ethics. [17]

5.4. Take moral education as the element, improve the curriculum assessment indexes

The result of the joint efforts of teachers and students will improve the teaching standard. The mission of teachers is to take the development of students as the center, to cultivate talents as the goal, and to promote the academic development of students. In the curriculum ideological and political evaluation standards, we should clearly integrate the goal of moral education and insist on the integration of knowledge imparting, skill training and value guidance. Focus on the cultivation of students' ideal belief, professional ethics, socialist core values and so on. When reviewing curriculum ideology and politics, we should clearly integrate the goal of moral education into it, focus on the cultivation of students' belief ideals, professional ethics, socialist core values and other aspects, and insist on the organic combination of knowledge transfer, ability cultivation and value guidance. The index should also reflect the teaching design of curriculum ideology and politics. In the course of teaching, teachers should skillfully integrate ideological and political elements into classroom teaching in order to achieve the goal of curriculum ideological and political teaching. [18]

Teaching evaluation system is the main method and tool used to review teaching results. Through scientific and effective test evaluation, students' academic performance can be fully demonstrated, and more importantly, it can motivate students to learn and promote the realization of the ultimate goal of teaching. The traditional assessment method that only values the examination result has to some extent encouraged the "only look at the result" concept of teachers and students. Although this assessment method has certain benefits, in the assessment process, it only pays attention to the result, does not pay attention to the process, only attaches importance to the mastery of knowledge, and ignores the cultivation of ability and moral education. Both teachers and students should pay more attention to practical application ability and personal morality, rather than just the imparting and mastering of knowledge. Neglecting this point may bring difficulties to students' future careers. Therefore, higher vocational colleges should reform the evaluation method of ideological and political teaching of finance and accounting courses, pay attention to cultivating students' practical skills and moral cultivation, add practical operation points, and improve the proportion of peacetime performance.

6. Conclusions

Ideological and moral education should be combined with professional ability training, and the law of teaching and talent development should be followed.

Curriculum ideological and political construction is an inevitable choice and indispensable part of cultivating outstanding talents, which is conducive to gathering a strong overall force. In modern society, vocational training should pay attention not only to imparting professional knowledge and skills, but also to cultivating moral education elements such as professional ethics and socialist core values. In order to effectively support the practice of improving ideological and political teaching of financial accounting major courses, it is necessary to create an all-round training model integrating values, theories and skills, aiming at cultivating high-level talents with family feelings, innovation ability and leading The Times. In order to promote vocational training into a new era, schools need to continue to consolidate teaching strength, maintain perseverance and innovative spirit to ensure the balance between tradition and innovation.

Conflicts of Interest

The author declares that there is no conflict of interest regarding the publication of this article.

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